

GOVERNMENT OF YUKON

Schedule 6

Schedule of Restricted Funds  
for the year ended March 31, 2019

	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	\$ -	\$ -	\$ -	\$ 13,000
Operating	4,362,348	-	-	5,445	15,986,892	575,726	4,896,429
	<u>4,537,348</u>	<u>102,000</u>	<u>75,000</u>	<u>5,445</u>	<u>15,986,892</u>	<u>575,726</u>	<u>4,909,429</u>
<b>Expenses</b>							
Operating	4,954,531	107,810	(95)	-	10,570,869	554,986	2,603,252
Amortization	-	-	-	-	2,939,284	48,504	1,553,531
	<u>4,954,531</u>	<u>107,810</u>	<u>(95)</u>	<u>-</u>	<u>13,510,153</u>	<u>603,490</u>	<u>4,156,783</u>
Net profit (loss) for the year	(417,183)	(5,810)	75,095	5,445	2,476,739	(27,764)	752,646
<b>Adjustments for the <i>Financial Administration Act</i> requirements</b>							
Acquisition of capital assets	-	-	-	-	(3,472,655)	-	(2,024,628)
Amortization of capital assets	-	-	-	-	2,939,284	48,504	1,553,531
Gain on sale of capital assets	-	-	-	-	(292,715)	-	(26,224)
Proceeds on sale of capital assets	-	-	-	-	336,506	-	107,057
Balance at beginning of year	292,678	19,656	60,603	161,864	3,734,100	41,669	3,354,394
Balance at end of year	<u>\$ (124,505)</u>	<u>\$ 13,846</u>	<u>\$ 135,698</u>	<u>\$ 167,309</u>	<u>\$ 5,721,259</u>	<u>\$ 62,409</u>	<u>\$ 3,716,776</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	\$ 349,034	\$ -	\$ -	\$ -	\$ 4,192	\$ 5,519	\$ 40,794
Tangible capital assets	-	-	-	-	33,053,423	51,431	8,563,227
	<u>349,034</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,057,615</u>	<u>56,950</u>	<u>8,604,021</u>

Liabilities

Accounts payable and accrued liabilities	283,900	-	-	-	211	68,453	498,451
--	---------	---	---	---	-----	--------	---------

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

Accumulated surplus (deficit)	<u>\$ (124,505)</u>	<u>\$ 13,846</u>	<u>\$ 135,698</u>	<u>\$ 167,309</u>	<u>\$ 38,774,682</u>	<u>\$ (215,863)</u>	<u>\$ 9,764,951</u>
-------------------------------	---------------------	------------------	-------------------	-------------------	----------------------	---------------------	---------------------

GOVERNMENT OF YUKON

Schedule 6

Schedule of Restricted Funds  
for the year ended March 31, 2019

	Wildland Fire Suppression Revolving Fund	Risk Management Revolving Fund	Assurance Fund	Yukon Historic Resources Fund	Corrections Revolving Fund	Elijah Smith Forest Renewal Fund	2019 Total	2018 Total
<b>Revenues</b>								
Appropriation	\$ 13,767,122	\$ 1,127,681	\$ -	\$ 16,000	\$ -	\$ -	\$ 15,275,803	\$ 13,117,608
Operating	2,906,495	-	196,305	-	223,457	7,246	29,160,343	28,572,337
	<u>16,673,617</u>	<u>1,127,681</u>	<u>196,305</u>	<u>16,000</u>	<u>223,457</u>	<u>7,246</u>	<u>44,436,146</u>	<u>41,689,945</u>
<b>Expenses</b>								
Operating	17,650,248	720,391	-	19,655	124,649	-	37,306,296	32,785,494
Amortization	-	-	-	-	-	-	4,541,319	4,020,698
	<u>17,650,248</u>	<u>720,391</u>	<u>-</u>	<u>19,655</u>	<u>124,649</u>	<u>-</u>	<u>41,847,615</u>	<u>36,806,192</u>
Net profit (loss) for the year	(976,631)	407,290	196,305	(3,655)	98,808	7,246	2,588,531	4,883,753
<b>Adjustments for the <i>Financial Administration Act</i> requirements</b>								
Acquisition of capital assets	-	-	-	-	-	-	(5,497,283)	(10,040,652)
Amortization of capital assets	-	-	-	-	-	-	4,541,319	4,020,698
Gain on sale of capital assets	-	-	-	-	-	-	(318,939)	(25,609)
Proceeds on sale of capital assets	-	-	-	-	-	-	443,563	243,949
Balance at beginning of year	976,631	4,440,862	5,175,706	1,208,060	18,484	224,079	19,708,786	20,626,647
Balance at end of year	<u>\$ -</u>	<u>\$ 4,848,152</u>	<u>\$ 5,372,011</u>	<u>\$ 1,204,405</u>	<u>\$ 117,292</u>	<u>\$ 231,325</u>	<u>\$ 21,465,977</u>	<u>\$ 19,708,786</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,539	\$ 957,546
Tangible capital assets	-	-	-	-	-	-	41,668,081	40,836,739
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,067,620</u>	<u>41,794,285</u>
<b>Liabilities</b>								
Accounts payable and accrued liabilities	-	1,593,005	-	-	-	-	2,444,020	4,288,415
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:								
Accumulated surplus (deficit)	<u>\$ -</u>	<u>\$ 4,848,152</u>	<u>\$ 5,372,011</u>	<u>\$ 1,204,405</u>	<u>\$ 117,292</u>	<u>\$ 231,325</u>	<u>\$ 60,289,303</u>	<u>\$ 57,700,773</u>