

GOVERNMENT OF YUKON

Schedule 6

**Schedule of Restricted Funds  
for the year ended March 31, 2020**

	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	\$ -	\$ -	\$ -	\$ -
Operating	6,015,062	-	-	200	16,330,442	426,795	4,953,553
	<u>6,190,062</u>	<u>102,000</u>	<u>75,000</u>	<u>200</u>	<u>16,330,442</u>	<u>426,795</u>	<u>4,953,553</u>
<b>Expenses</b>							
Operating	5,016,691	92,826	-	-	10,464,690	489,205	2,410,931
Amortization	-	-	-	-	3,015,962	48,504	1,561,842
	<u>5,016,691</u>	<u>92,826</u>	<u>-</u>	<u>-</u>	<u>13,480,652</u>	<u>537,709</u>	<u>3,972,773</u>
Net profit (loss) for the year	1,173,371	9,174	75,000	200	2,849,790	(110,914)	980,780
<b>Adjustments for the <i>Financial Administration Act</i> requirements</b>							
Acquisition of capital assets	-	-	-	-	(7,193,168)	-	(1,347,116)
Amortization of capital assets	-	-	-	-	3,015,962	48,504	1,561,842
(Gain) loss on sale of capital assets	-	-	-	-	(158,124)	-	16,652
Proceeds on sale of capital assets	-	-	-	-	181,610	-	42,294
Balance at beginning of year	(124,505)	13,846	135,698	167,309	5,721,259	62,409	3,716,776
Balance at end of year	<u>\$ 1,048,866</u>	<u>\$ 23,020</u>	<u>\$ 210,698</u>	<u>\$ 167,509</u>	<u>\$ 4,417,329</u>	<u>\$ (1)</u>	<u>\$ 4,971,228</u>

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	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
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	\$ 486,705	\$ -	\$ -	\$ -	\$ 1,659	\$ 10,734	\$ 42,441
Tangible capital assets	-	-	-	-	37,207,143	2,927	8,287,348
	<u>486,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,208,802</u>	<u>13,661</u>	<u>8,329,789</u>
<b>Liabilities</b>							
Accounts payable and accrued liabilities	<u>33,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,999</u>	<u>28,069</u>	<u>1,157,974</u>
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:							
Accumulated surplus (deficit)	<u>\$ 1,048,866</u>	<u>\$ 23,020</u>	<u>\$ 210,698</u>	<u>\$ 167,509</u>	<u>\$ 41,624,471</u>	<u>\$ (326,776)</u>	<u>\$ 10,745,731</u>

GOVERNMENT OF YUKON

Schedule 6

Schedule of Restricted Funds  
for the year ended March 31, 2020

	Wildland Fire Suppression Revolving Fund	Risk Management Revolving Fund	Assurance Fund	Yukon Historic Resources Fund	Corrections Revolving Fund	Elijah Smith Forest Renewal Fund	Carbon Rebate Revolving Fund	2020 Total	2019 Total
<b>Revenues</b>									
Appropriation	\$ 30,801,883	\$ 1,705,744	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 32,884,627	\$ 15,275,803
Operating	301,135	-	197,987	-	104,605	11,136	1,643,177	29,984,092	29,160,343
	<u>31,103,018</u>	<u>1,705,744</u>	<u>197,987</u>	<u>25,000</u>	<u>104,605</u>	<u>11,136</u>	<u>1,643,177</u>	<u>62,868,719</u>	<u>44,436,146</u>
<b>Expenses</b>									
Operating	31,103,018	1,553,896	220	26,497	98,713	-	1,643,177	52,899,864	37,306,296
Amortization	-	-	-	-	-	-	-	4,626,308	4,541,319
	<u>31,103,018</u>	<u>1,553,896</u>	<u>220</u>	<u>26,497</u>	<u>98,713</u>	<u>-</u>	<u>1,643,177</u>	<u>57,526,172</u>	<u>41,847,615</u>
Net profit (loss) for the year	-	151,848	197,767	(1,497)	5,892	11,136	-	5,342,547	2,588,531
<b>Adjustments for the <i>Financial Administration Act</i> requirements</b>									
Acquisition of capital assets	-	-	-	-	-	-	-	(8,540,284)	(5,497,283)
Amortization of capital assets	-	-	-	-	-	-	-	4,626,308	4,541,319
Gain on sale of capital assets	-	-	-	-	-	-	-	(141,472)	(318,939)
Proceeds on sale of capital assets	-	-	-	-	-	-	-	223,904	443,563
Balance at beginning of year	-	4,848,152	5,372,011	1,204,405	117,292	231,325	-	21,465,977	19,708,786
Balance at end of year	\$ -	\$ 5,000,000	\$ 5,569,778	\$ 1,202,908	\$ 123,184	\$ 242,461	\$ -	\$ 22,976,980	\$ 21,465,977

GOVERNMENT OF YUKON

Schedule 6

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	Wildland Fire Suppression Revolving Fund	Risk Management Revolving Fund	Assurance Fund	Yukon Historic Resources Fund	Corrections Revolving Fund	Elijah Smith Forest Renewal Fund	Carbon Rebate Revolving Fund	2020 Total	2019 Total
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	541,538	\$ 399,539
Tangible capital assets	-	-	-	-	-	-	-	45,497,419	41,668,081
	-	-	-	-	-	-	-	46,038,957	42,067,620
<b>Liabilities</b>									
Accounts payable and accrued liabilities	-	1,520,734	-	-	-	-	2,783,079	5,574,716	2,444,020
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:									
Accumulated surplus (deficit)	\$ -	\$ 5,000,000	\$ 5,569,778	\$ 1,202,908	\$ 123,184	\$ 242,461	\$ -	\$ 65,631,850	\$ 60,289,303