

GOVERNMENT OF YUKON

Schedule 6

Schedule of Restricted Funds  
for the year ended March 31, 2017

	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	\$ -	\$ -	\$ 176,303	\$ -
Operating	3,894,814	-	-	20,616	16,361,643	546,083	4,118,952
	<u>4,069,814</u>	<u>102,000</u>	<u>75,000</u>	<u>20,616</u>	<u>16,361,643</u>	<u>722,386</u>	<u>4,118,952</u>
<b>Expenses</b>							
Operating	3,994,062	115,663	43,620	5,330	9,616,940	605,121	2,573,628
Amortization	-	-	-	-	2,270,751	9,836	1,262,118
	<u>3,994,062</u>	<u>115,663</u>	<u>43,620</u>	<u>5,330</u>	<u>11,887,691</u>	<u>614,957</u>	<u>3,835,746</u>
Net profit (loss) for the year	75,752	(13,663)	31,380	15,286	4,473,952	107,429	283,206
<b>Adjustments for the <i>Financial Administration Act</i> requirements</b>							
Acquisition of capital assets	-	-	-	-	(6,853,177)	(141,120)	(3,350,341)
Amortization of capital assets	-	-	-	-	2,270,751	9,836	1,262,118
Write-down of capital assets	-	-	-	-	-	-	-
(Gain) loss on sale of capital assets	-	-	-	-	(355,260)	-	8,827
Proceeds on sale of capital assets	-	-	-	-	362,045	-	80,284
Balance at beginning of year	233,362	39,234	30,392	146,047	5,581,067	107,272	4,986,068
Balance at end of year	<u>\$ 309,114</u>	<u>\$ 25,571</u>	<u>\$ 61,772</u>	<u>\$ 161,333</u>	<u>\$ 5,479,378</u>	<u>\$ 83,417</u>	<u>\$ 3,270,162</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	\$ 171,000	\$ -	\$ -	\$ -	\$ 6,221	\$ 9,056	\$ 25,832
Tangible capital assets	-	-	-	-	27,202,484	155,475	7,677,169
	<u>171,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,208,705</u>	<u>164,531</u>	<u>7,703,001</u>
<b>Liabilities</b>							
Accounts payable and accrued liabilities	19,585	-	-	-	733	151,869	221,530
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:							
Accumulated surplus (deficit)	<u>\$ 309,114</u>	<u>\$ 25,571</u>	<u>\$ 61,772</u>	<u>\$ 161,333</u>	<u>\$ 32,681,862</u>	<u>\$ (90,811)</u>	<u>\$ 8,432,279</u>

GOVERNMENT OF YUKON

Schedule 6

Schedule of Restricted Funds  
for the year ended March 31, 2017

	Wildland Fire Suppression Revolving Fund	Risk Management Revolving Fund	Assurance Fund	Yukon Historic Resources Fund	Corrections Revolving Fund	Elijah Smith Forest Renewal Fund	2017 Total	2016 Total
<b>Revenues</b>								
Appropriation	\$ 6,699,000	\$ 2,271,000	\$ -	\$ 16,000	\$ -	\$ -	\$ 9,514,303	\$ 15,227,000
Operating	298,596	-	159,737	-	153,342	10,405	25,564,188	26,182,347
	<u>6,997,596</u>	<u>2,271,000</u>	<u>159,737</u>	<u>16,000</u>	<u>153,342</u>	<u>10,405</u>	<u>35,078,491</u>	<u>41,409,347</u>
<b>Expenses</b>								
Operating	6,689,956	1,642,099	30	4,800	132,767	-	25,424,016	36,639,765
Amortization	-	-	-	-	-	-	3,542,705	3,101,986
	<u>6,689,956</u>	<u>1,642,099</u>	<u>30</u>	<u>4,800</u>	<u>132,767</u>	<u>-</u>	<u>28,966,721</u>	<u>39,741,751</u>
Net profit (loss) for the year	307,640	628,901	159,707	11,200	20,575	10,405	6,111,770	1,667,596
<b>Adjustments for the <i>Financial Administration Act</i> requirements</b>								
Acquisition of capital assets	-	-	-	-	-	-	(10,344,638)	(9,089,296)
Amortization of capital assets	-	-	-	-	-	-	3,542,705	3,101,986
Write-down of capital assets	-	-	-	-	-	-	-	158,097
(Gain) loss on sale of capital assets	-	-	-	-	-	-	(346,433)	(13,193)
Proceeds on sale of capital assets	-	-	-	-	-	-	442,329	54,419
Balance at beginning of year	116,155	3,723,516	4,838,403	1,205,060	21,824	192,514	21,220,914	25,341,305
Balance at end of year	<u>\$ 423,795</u>	<u>\$ 4,352,417</u>	<u>\$ 4,998,110</u>	<u>\$ 1,216,260</u>	<u>\$ 42,399</u>	<u>\$ 202,919</u>	<u>\$ 20,626,647</u>	<u>\$ 21,220,914</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,109	\$ 282,304
Tangible capital assets	-	-	-	-	-	-	35,035,128	28,329,090
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,247,237</u>	<u>28,611,394</u>
<b>Liabilities</b>								
Accounts payable and accrued liabilities	-	1,066,201	-	-	-	-	1,459,918	3,012,487
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:								
Accumulated surplus (deficit)	<u>\$ 423,795</u>	<u>\$ 4,352,417</u>	<u>\$ 4,998,110</u>	<u>\$ 1,216,260</u>	<u>\$ 42,399</u>	<u>\$ 202,919</u>	<u>\$ 52,817,020</u>	<u>\$ 46,705,249</u>