

GOVERNMENT OF YUKON

Schedule 6

Schedule of Restricted Funds
for the year ended March 31, 2008

	Recycling Fund	Health/Youth Investment Fund	Conservation Fund	Road and Airport Equipment Reserve Fund	Queen's Printer Revolving Fund	Vehicle Fleet Revolving Fund	Property Management Revolving Fund	Wildland Fire Suppression Revolving Fund	Risk Management Revolving Fund	2008 Total	2007 Total
Revenues											
Appropriation	\$ -	\$ 289,547	\$ -	\$ -	\$ -	\$ -	\$ 17,337,849	\$ 6,500,000	\$ 1,271,000	\$ 25,398,396	\$ 24,544,849
Operating	2,606,393	-	14,216	9,257,724	616,107	3,790,188	15,731,463	837,766	203,105	33,056,962	33,557,333
	<u>2,606,393</u>	<u>289,547</u>	<u>14,216</u>	<u>9,257,724</u>	<u>616,107</u>	<u>3,790,188</u>	<u>33,069,312</u>	<u>7,337,766</u>	<u>1,474,105</u>	<u>58,455,358</u>	<u>58,102,182</u>
Expenses											
Operating	2,380,331	148,283	-	8,444,150	588,321	2,896,316	33,032,728	6,332,390	679,333	54,501,852	54,388,854
Amortization	-	-	-	2,017,044	43,257	948,491	-	-	-	3,008,792	3,106,463
	<u>2,380,331</u>	<u>148,283</u>	<u>-</u>	<u>10,461,194</u>	<u>631,578</u>	<u>3,844,807</u>	<u>33,032,728</u>	<u>6,332,390</u>	<u>679,333</u>	<u>57,510,644</u>	<u>57,495,317</u>
Net profit (loss) from operations	226,062	141,264	14,216	(1,203,470)	(15,471)	(54,619)	36,584	1,005,376	794,772	944,714	606,865
Excess (profit) loss (returned to) covered by appropriation	-	-	-	-	-	-	(286,584)	-	-	(286,584)	(24,490)
Net profit (loss) for the year	226,062	141,264	14,216	(1,203,470)	(15,471)	(54,619)	(250,000)	1,005,376	794,772	658,130	582,375
Adjustments for the <i>Financial Administration Act</i> requirements											
Acquisition of capital assets	-	-	-	(1,155,684)	-	(1,183,171)	-	-	-	(2,338,855)	(2,117,781)
Amortization of capital assets net of amortization of deferred capital contributions	-	-	-	2,017,044	43,257	892,192	-	-	-	2,952,493	3,030,891
(Gain) loss on sale of capital assets	-	-	-	54,349	-	35,244	-	-	-	89,593	98,546
Write-down of capital assets	-	-	-	-	-	-	-	-	-	-	13,500
Proceeds on sale of capital assets	-	-	-	162,529	-	51,589	-	-	-	214,118	271,181
Balance at beginning of year	589,103	(21,601)	61,340	6,523,217	2,999	591,918	250,000	1,878,467	3,131,105	13,006,548	11,127,836
Balance at end of year	<u>\$ 815,165</u>	<u>\$ 119,663</u>	<u>\$ 75,556</u>	<u>\$ 6,397,985</u>	<u>\$ 30,785</u>	<u>\$ 333,153</u>	<u>\$ -</u>	<u>\$ 2,883,843</u>	<u>\$ 3,925,877</u>	<u>\$ 14,582,027</u>	<u>\$ 13,006,548</u>

GOVERNMENT OF YUKON

**Schedule of Restricted Funds
for the year ended March 31, 2008**

Schedule 6
Continued

	Recycling Fund	Health/Youth Investment Fund	Conservation Fund	Road and Airport Equipment Reserve Fund	Queen's Printer Revolving Fund	Vehicle Fleet Revolving Fund	Property Management Revolving Fund	Wildland Fire Suppression Revolving Fund	Risk Management Revolving Fund	2008 Total	2007 Total
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Assets and liabilities that are specific to each Fund and included in the Government's assets and liabilities are as follows:

Assets

Accounts receivable	\$ 277,151	\$ -	\$ -	\$ -	\$ -	\$ 11,970	\$ -	\$ -	\$ -	\$ 289,121	\$ 462,926
Tangible capital assets	-	-	-	14,513,801	165,097	4,721,631	-	-	-	19,400,529	20,389,939
(Deferred capital contributions)	-	-	-	-	-	(184,566)	-	-	-	(184,566)	(256,624)
	<u>277,151</u>	<u>-</u>	<u>-</u>	<u>14,513,801</u>	<u>165,097</u>	<u>4,549,035</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,505,084</u>	<u>20,596,241</u>

Liabilities

Accounts payable and accrued liabilities	-	-	-	-	28,336	268,857	-	-	862,506	1,159,699	1,910,687
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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)	\$ 815,165	\$ 119,663	\$ 75,556	\$20,911,786	\$ (133,823)	\$ 2,355,595	\$ -	\$ 2,883,843	\$ 3,925,877	\$30,953,662	\$30,295,531
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