

GOVERNMENT OF YUKON

Schedule 6

Schedule of Restricted Funds  
for the year ended March 31, 2013

	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	Wildland Fire Suppression Fund	Risk Management Revolving Fund	2013 Total	2012 Total
											(Restated - Note 3 (a))
<b>Revenues</b>											
Appropriation	\$ 175,000	\$ 102,000	\$ 75,000	\$ -	\$ -	\$ 128,982	\$ 86,158	\$ 6,455,000	\$ 675,500	\$ 7,697,640	\$ 7,604,885
Operating	2,589,978	-	-	19,812	12,798,772	498,586	3,829,580	1,075,149	-	20,811,877	19,916,602
	<u>2,764,978</u>	<u>102,000</u>	<u>75,000</u>	<u>19,812</u>	<u>12,798,772</u>	<u>627,568</u>	<u>3,915,738</u>	<u>7,530,149</u>	<u>675,500</u>	<u>28,509,517</u>	<u>27,521,487</u>
<b>Expenses</b>											
Operating	2,970,243	205,582	58,127	1,892	10,011,656	628,532	2,149,537	7,095,355	541,571	23,662,495	23,160,721
Amortization	-	-	-	-	2,637,617	32,922	1,048,568	-	-	3,719,107	3,519,194
	<u>2,970,243</u>	<u>205,582</u>	<u>58,127</u>	<u>1,892</u>	<u>12,649,273</u>	<u>661,454</u>	<u>3,198,105</u>	<u>7,095,355</u>	<u>541,571</u>	<u>27,381,602</u>	<u>26,679,915</u>
Net profit (loss) for the year	(205,265)	(103,582)	16,873	17,920	149,499	(33,886)	717,633	434,794	133,929	1,127,915	841,572
<b>Adjustments for the <i>Financial Administration Act</i> requirements</b>											
Acquisition of capital assets	-	-	-	-	(3,548,918)	(1,799)	(1,198,980)	-	-	(4,749,697)	(5,202,034)
Amortization of capital assets	-	-	-	-	2,637,617	32,922	1,048,568	-	-	3,719,107	3,519,194
Write-down of capital assets	-	-	-	-	-	-	-	-	-	-	185,192
Gain on sale of capital assets	-	-	-	-	(85,169)	-	(21,466)	-	-	(106,635)	(38,853)
Proceeds on sale of capital assets	-	-	-	-	94,791	-	69,823	-	-	164,614	266,041
Balance at beginning of year	851,871	131,868	95,260	113,236	1,035,073	137,774	2,683,065	1,415,715	4,596,158	11,060,020	11,488,908
Balance at end of year	<u>\$ 646,606</u>	<u>\$ 28,286</u>	<u>\$ 112,133</u>	<u>\$ 131,156</u>	<u>\$ 282,893</u>	<u>\$ 135,011</u>	<u>\$ 3,298,643</u>	<u>\$ 1,850,509</u>	<u>\$ 4,730,087</u>	<u>\$ 11,215,324</u>	<u>\$ 11,060,020</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	Wildland Fire Suppression Fund	Risk Management Revolving Fund	2013 Total	2012 Total
(Restated - Note 3 (a))											
Assets and liabilities that are specific to each Fund and included in the Government's assets and liabilities are as follows:											
Assets											
Accounts receivable	\$ 78,950	\$ -	\$ -	\$ -	\$ -	\$ 415	\$ 36,598	\$ -	\$ -	\$ 115,963	\$ 165,190
Tangible capital assets	-	-	-	-	19,052,975	8,365	5,116,806	-	-	24,178,146	23,205,535
	<u>78,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,052,975</u>	<u>8,780</u>	<u>5,153,404</u>	<u>-</u>	<u>-</u>	<u>24,294,109</u>	<u>23,370,725</u>
Liabilities											
Accounts payable and accrued liabilities	<u>46,666</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,534</u>	<u>292,548</u>	<u>-</u>	<u>1,364,700</u>	<u>1,719,448</u>	<u>2,061,352</u>
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:											
Accumulated surplus (deficit)	<u>\$ 646,606</u>	<u>\$ 28,286</u>	<u>\$ 112,133</u>	<u>\$ 131,156</u>	<u>\$ 19,335,869</u>	<u>\$ (186,327)</u>	<u>\$ 5,900,825</u>	<u>\$ 1,850,509</u>	<u>\$ 4,730,087</u>	<u>\$ 32,549,144</u>	<u>\$ 31,421,228</u>