

GOVERNMENT OF YUKON

Schedule 6

Schedule of Restricted Funds
for the year ended March 31, 2016

	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
Revenues							
Appropriation	\$ 175,000	\$ 102,000	\$ 75,000	\$ -	\$ -	\$ 4,000	\$ 8,000
Operating	3,607,292	-	-	2,632	16,306,875	554,058	4,075,317
	<u>3,782,292</u>	<u>102,000</u>	<u>75,000</u>	<u>2,632</u>	<u>16,306,875</u>	<u>558,058</u>	<u>4,083,317</u>
Expenses							
Operating	3,905,028	91,250	121,444	-	9,354,854	601,473	2,427,672
Amortization	-	-	-	-	2,223,434	10,844	867,708
	<u>3,905,028</u>	<u>91,250</u>	<u>121,444</u>	<u>-</u>	<u>11,578,288</u>	<u>612,317</u>	<u>3,295,380</u>
Net profit (loss) for the year	(122,736)	10,750	(46,444)	2,632	4,728,587	(54,259)	787,937
Adjustments for the <i>Financial Administration Act</i> requirements							
Acquisition of capital assets	-	-	-	-	(6,975,498)	(10,246)	(2,103,552)
Amortization of capital assets	-	-	-	-	2,223,434	10,844	867,708
Write-down of capital assets	-	-	-	-	158,097	-	-
Loss (gain) on sale of capital assets	-	-	-	-	(8,419)	-	(4,774)
Proceeds on sale of capital assets	-	-	-	-	8,419	-	46,000
Balance at beginning of year	356,098	28,484	76,836	143,415	5,446,447	160,933	5,392,749
Balance at end of year	<u>\$ 233,362</u>	<u>\$ 39,234</u>	<u>\$ 30,392</u>	<u>\$ 146,047</u>	<u>\$ 5,581,067</u>	<u>\$ 107,272</u>	<u>\$ 4,986,068</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	\$ 251,841	\$ -	\$ -	\$ -	\$ 2,406	\$ 6,991	\$ 21,066
Tangible capital assets	-	-	-	-	22,626,843	24,191	5,678,056
	<u>251,841</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,629,249</u>	<u>31,182</u>	<u>5,699,122</u>

Liabilities

Accounts payable and accrued liabilities	19,375	-	-	-	97,682	274,421	1,477,808
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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)	<u>\$ 233,362</u>	<u>\$ 39,234</u>	<u>\$ 30,392</u>	<u>\$ 146,047</u>	<u>\$ 28,207,909</u>	<u>\$ (198,240)</u>	<u>\$ 8,149,073</u>
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GOVERNMENT OF YUKON

Schedule 6

**Schedule of Restricted Funds
for the year ended March 31, 2016**

	Wildland Fire Suppression Revolving Fund	Risk Management Revolving Fund	Assurance Fund	Yukon Historic Resources Fund	Corrections Revolving Fund	Elijah Smith Forest Renewal Fund	2016 Total	2015 Total
Revenues								
Appropriation	\$ 12,576,000	\$ 2,271,000	\$ -	\$ 16,000	\$ -	\$ -	\$ 15,227,000	\$ 7,628,587
Operating	1,287,083	-	182,417	-	145,508	21,165	26,182,347	24,870,986
	<u>13,863,083</u>	<u>2,271,000</u>	<u>182,417</u>	<u>16,000</u>	<u>145,508</u>	<u>21,165</u>	<u>41,409,347</u>	<u>32,499,573</u>
Expenses								
Operating	16,376,046	3,547,484	-	28,630	185,884	-	36,639,765	22,488,502
Amortization	-	-	-	-	-	-	3,101,986	3,169,248
	<u>16,376,046</u>	<u>3,547,484</u>	<u>-</u>	<u>28,630</u>	<u>185,884</u>	<u>-</u>	<u>39,741,751</u>	<u>25,657,750</u>
Net profit (loss) for the year	(2,512,963)	(1,276,484)	182,417	(12,630)	(40,376)	21,165	1,667,596	6,841,823
<i>Adjustments for the Financial Administration Act requirements</i>								
Acquisition of capital assets	-	-	-	-	-	-	(9,089,296)	(1,584,551)
Amortization of capital assets	-	-	-	-	-	-	3,101,986	3,169,248
Write-down of capital assets	-	-	-	-	-	-	158,097	-
Loss (gain) on sale of capital assets	-	-	-	-	-	-	(13,193)	(63,609)
Proceeds on sale of capital assets	-	-	-	-	-	-	54,419	188,450
Balance at beginning of year	2,629,118	5,000,000	4,655,986	1,217,690	62,200	171,349	25,341,305	16,789,944
Balance at end of year	<u>\$ 116,155</u>	<u>\$ 3,723,516</u>	<u>\$ 4,838,403</u>	<u>\$ 1,205,060</u>	<u>\$ 21,824</u>	<u>\$ 192,514</u>	<u>\$ 21,220,914</u>	<u>\$ 25,341,305</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,304	\$ 332,747
Tangible capital assets	-	-	-	-	-	-	28,329,090	22,540,952
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,611,394</u>	<u>22,873,699</u>
Liabilities								
Accounts payable and accrued liabilities	-	1,143,201	-	-	-	-	3,012,487	1,655,145
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:								
Accumulated surplus (deficit)	<u>\$ 116,155</u>	<u>\$ 3,723,516</u>	<u>\$ 4,838,403</u>	<u>\$ 1,205,060</u>	<u>\$ 21,824</u>	<u>\$ 192,514</u>	<u>\$ 46,705,249</u>	<u>\$ 45,037,653</u>