

GOVERNMENT OF YUKON

Schedule 6

**Schedule of Restricted Funds  
for the year ended March 31, 2006**

	Recycling Fund	Health 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	2006 Total	2005 Total
<b>Revenues</b>											
Appropriation	\$ -	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ 16,053,237	\$ 6,500,000	\$ 1,249,000	\$ 23,879,237	\$ 24,983,121
Operating	2,429,149	-	3,990	11,127,038	564,354	3,327,860	14,141,755	714,164	200,274	32,508,584	43,355,082
	2,429,149	77,000	3,990	11,127,038	564,354	3,327,860	30,194,992	7,214,164	1,449,274	56,387,821	68,338,203
<b>Expenses</b>											
Operating	2,362,418	235,660	-	8,156,588	534,109	2,601,691	30,647,675	6,103,933	371,239	51,013,313	64,785,667
Amortization	-	-	-	2,050,427	42,796	908,210	-	-	-	3,001,433	3,171,693
	2,362,418	235,660	-	10,207,015	576,905	3,509,901	30,647,675	6,103,933	371,239	54,014,746	67,957,360
Net profit (loss) from operations	66,731	(158,660)	3,990	920,023	(12,551)	(182,041)	(452,683)	1,110,231	1,078,035	2,373,075	380,843
Excess loss covered by appropriation	-	-	-	-	-	-	453,096	-	-	453,096	450,346
Net profit (loss) for the year	66,731	(158,660)	3,990	920,023	(12,551)	(182,041)	413	1,110,231	1,078,035	2,826,171	831,189
<b>Adjustments for the <i>Financial Administration Act</i> requirements</b>											
Acquisition of capital assets	-	-	-	(2,048,591)	-	(1,199,339)	-	-	-	(3,247,930)	(1,316,211)
Amortization of capital assets net of amortization of deferred capital contributions	-	-	-	2,050,427	42,796	816,587	-	-	-	2,909,810	3,057,457
Gain on sale of capital assets	-	-	-	(245,471)	-	(67,481)	-	-	-	(312,952)	(15,232)
Proceeds on sale of capital assets	-	-	-	416,663	-	175,694	-	-	-	592,357	31,164
Balance at beginning of year	392,310	99,443	29,386	4,989,684	154,198	1,598,800	-	76,801	1,019,758	8,360,380	5,772,013
Balance at end of year	\$ 459,041	\$ (59,217)	\$ 33,376	\$ 6,082,735	\$ 184,443	\$ 1,142,220	\$ 413	\$ 1,187,032	\$ 2,097,793	\$ 11,127,836	\$ 8,360,380

GOVERNMENT OF YUKON

Schedule of Restricted Funds  
for the year ended March 31, 2006

Schedule 6  
Continued

	Recycling Fund	Health 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	2006 Total	2005 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	\$ 869,161	\$ -	\$ -	\$ -	\$ 727	\$ 16,340	\$ 275,457	\$ -	\$ -	\$ 1,161,685	\$ 363,685
Tangible capital assets	-	-	-	17,128,063	149,838	4,492,265	-	-	-	21,770,166	21,844,372
(Deferred capital contributions)	-	-	-	-	-	(332,196)	-	-	-	(332,196)	(465,668)
	<u>869,161</u>	<u>-</u>	<u>-</u>	<u>17,128,063</u>	<u>150,565</u>	<u>4,176,409</u>	<u>275,457</u>	<u>-</u>	<u>-</u>	<u>22,599,655</u>	<u>21,742,389</u>
<b>Liabilities</b>											
Accounts payable and accrued liabilities	499	-	-	-	30,277	497,690	884,089	-	437,550	1,850,105	2,368,798
	<u>499</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,277</u>	<u>497,690</u>	<u>884,089</u>	<u>-</u>	<u>437,550</u>	<u>1,850,105</u>	<u>2,368,798</u>
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:											
Accumulated surplus (deficit)	\$ 459,041	\$ (59,217)	\$ 33,376	\$ 23,210,799	\$ (3,718)	\$ 2,787,638	\$ 413	\$ 1,187,032	\$ 2,097,793	\$ 29,713,157	\$ 26,886,988