

GOVERNMENT OF YUKON

Schedule 6

**Schedule of Restricted Funds
for the year ended March 31, 2021**

	Recycling Fund	Youth Investment Fund	Health Investment Fund	External Professional Development Fund	Conservation Fund	Road and Airport Equipment Reserve Fund	Queen's Printer Revolving Fund	Vehicle Fleet Revolving Fund	Wildland Fire Suppression Revolving Fund
							CLOSED		CLOSED
Revenues									
Appropriation	\$ 175,000	\$ 102,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	5,653,733	-	-	-	42	16,808,334	-	4,870,417	-
	<u>5,828,733</u>	<u>102,000</u>	<u>50,000</u>	<u>25,000</u>	<u>42</u>	<u>16,808,334</u>	<u>-</u>	<u>4,870,417</u>	<u>-</u>
Expenses									
Operating	4,709,696	69,406	-	-	-	10,333,321	(326,776)	2,318,217	-
Amortization	-	-	-	-	-	3,407,887	-	1,564,215	-
	<u>4,709,696</u>	<u>69,406</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,741,208</u>	<u>(326,776)</u>	<u>3,882,432</u>	<u>-</u>
Net profit (loss) for the year	1,119,037	32,594	50,000	25,000	42	3,067,126	326,776	987,985	-
Adjustments for the <i>Financial Administration Act</i> requirements									
Acquisition of capital assets	-	-	-	-	-	(2,923,721)	-	(351,284)	-
Amortization of capital assets	-	-	-	-	-	3,407,887	-	1,564,215	-
(Gain) loss on sale of capital assets	-	-	-	-	-	(25,000)	-	-	-
Proceeds on sale of capital assets	-	-	-	-	-	25,000	-	-	-
Balance at beginning of year	1,048,866	23,020	151,373	59,325	167,509	4,417,328	(326,776)	4,971,228	-
Balance at end of year	<u>\$ 2,167,903</u>	<u>\$ 55,614</u>	<u>\$ 201,373</u>	<u>\$ 84,325</u>	<u>\$ 167,551</u>	<u>\$ 7,968,620</u>	<u>\$ -</u>	<u>\$ 7,172,144</u>	<u>\$ -</u>

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	Recycling Fund	Youth Investment Fund	Health Investment Fund	External Professional Development Fund	Conservation Fund	Road and Airport Equipment Reserve Fund	Queen's Printer Revolving Fund	Vehicle Fleet Revolving Fund	Wildland Fire Suppression Revolving Fund
Assets and liabilities that are specific to each Fund and included in the Government's assets and liabilities are as follows:									
Assets									
Accounts receivable	\$ 433,190	\$ -	\$ -	\$ -	\$ -	\$ 27,065	\$ -	\$ 27,453	\$ -
Tangible capital assets	-	-	-	-	-	36,722,978	-	7,074,417	-
	<u>433,190</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,750,043</u>	<u>-</u>	<u>7,101,870</u>	<u>-</u>
Liabilities									
Accounts payable and accrued liabilities	<u>22,011</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,536</u>	<u>-</u>	<u>346,490</u>	<u>-</u>
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:									
Accumulated surplus (deficit)	<u>\$ 2,167,903</u>	<u>\$ 55,614</u>	<u>\$ 201,373</u>	<u>\$ 84,325</u>	<u>\$ 167,551</u>	<u>\$ 44,691,598</u>	<u>\$ -</u>	<u>\$ 11,733,715</u>	<u>\$ -</u>

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Schedule 6

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for the year ended March 31, 2021**

	Risk Management Revolving Fund	Assurance Fund	Yukon Historic Resources Fund	Corrections Revolving Fund	Elijah Smith Forest Renewal Fund	Carbon Rebate Revolving Fund	Region Relief and Recovery Revolving Fund	2021 Total	2020 Total
Revenues									
Appropriation	\$ 2,064,867	\$ -	\$ 28,265	\$ -	\$ -	\$ -	\$ -	\$ 2,445,132	\$ 32,884,627
Operating	58,241	277,372	-	83,531	10,962	14,886,802	100,000	42,749,434	29,984,092
	<u>2,123,108</u>	<u>277,372</u>	<u>28,265</u>	<u>83,531</u>	<u>10,962</u>	<u>14,886,802</u>	<u>100,000</u>	<u>45,194,566</u>	<u>62,868,719</u>
Expenses									
Operating	2,123,108	20	14,508	84,223	-	14,886,802	100,000	34,312,525	52,899,864
Amortization	-	-	-	-	-	-	-	4,972,102	4,626,308
	<u>2,123,108</u>	<u>20</u>	<u>14,508</u>	<u>84,223</u>	<u>-</u>	<u>14,886,802</u>	<u>100,000</u>	<u>39,284,627</u>	<u>57,526,172</u>
Net profit (loss) for the year	-	277,352	13,757	(692)	10,962	-	-	5,909,939	5,342,547
Adjustments for the <i>Financial Administration Act</i> requirements									
Acquisition of capital assets	-	-	-	-	-	-	-	(3,275,005)	(8,540,284)
Amortization of capital assets	-	-	-	-	-	-	-	4,972,102	4,626,308
Gain on sale of capital assets	-	-	-	-	-	-	-	(25,000)	(141,472)
Proceeds on sale of capital assets	-	-	-	-	-	-	-	25,000	223,904
Balance at beginning of year	<u>5,000,000</u>	<u>5,569,778</u>	<u>1,202,908</u>	<u>123,184</u>	<u>242,461</u>	<u>-</u>	<u>-</u>	<u>22,650,204</u>	<u>21,465,977</u>
Balance at end of year	<u>\$ 5,000,000</u>	<u>\$ 5,847,130</u>	<u>\$ 1,216,665</u>	<u>\$ 122,492</u>	<u>\$ 253,423</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,257,240</u>	<u>\$ 22,976,980</u>

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	Risk Management Revolving Fund	Assurance Fund	Yukon Historic Resources Fund	Corrections Revolving Fund	Elijah Smith Forest Renewal Fund	Carbon Rebate Revolving Fund	Region Relief and Recovery Revolving Fund	2021 Total	2020 Total
Assets and liabilities that are specific to each Fund and included in the Government's assets and liabilities are as follows:									
Assets									
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	487,708	\$ 541,538
Tangible capital assets	-	-	-	-	-	-	-	43,797,395	45,497,419
	-	-	-	-	-	-	-	44,285,103	46,038,957
Liabilities									
Accounts payable and accrued liabilities	1,587,552	-	-	-	-	6,919,720	3,833,334	12,759,643	5,574,716
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:									
Accumulated surplus (deficit)	\$ 5,000,000	\$ 5,847,131	\$ 1,216,665	\$ 122,492	\$ 253,424	\$ -	\$ -	\$ 71,541,791	\$ 65,631,850