

GOVERNMENT OF YUKON

Schedule 6

**Non-Consolidated Schedule of Restricted Funds
for the year ended March 31, 2023**

	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	5,779,629	-	-	-	17,902	16,606,092	-	5,709,272	-
	<u>5,954,629</u>	<u>102,000</u>	<u>50,000</u>	<u>25,000</u>	<u>17,902</u>	<u>16,606,092</u>	<u>-</u>	<u>5,709,272</u>	<u>-</u>
Expenses									
Operating	6,800,967	124,135	-	-	-	12,943,714	-	3,944,091	-
Amortization	-	-	-	-	-	3,780,319	-	1,689,422	-
	<u>6,800,967</u>	<u>124,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,724,033</u>	<u>-</u>	<u>5,633,513</u>	<u>-</u>
Net profit (loss) for the year	(846,338)	(22,135)	50,000	25,000	17,902	(117,941)	-	75,759	-
<i>Adjustments for the Financial Administration Act requirements</i>									
Acquisition of capital assets	-	-	-	-	-	(54,827)	-	(2,462,463)	-
Amortization of capital assets	-	-	-	-	-	3,780,319	-	1,689,422	-
(Gain)Loss on sale of capital ass	-	-	-	-	-	190,160	-	42,791	-
Proceeds on sale of capital assets	-	-	-	-	-	237,956	-	-	-
Adjustments as per fund limits	-	-	-	-	-	-	-	-	-
Balance at beginning of year	<u>2,458,468</u>	<u>81,726</u>	<u>251,373</u>	<u>109,325</u>	<u>167,551</u>	<u>6,128,197</u>	<u>-</u>	<u>8,000,000</u>	<u>-</u>
Balance at end of year	<u>\$ 1,612,130</u>	<u>\$ 59,591</u>	<u>\$ 301,373</u>	<u>\$ 134,325</u>	<u>\$ 185,453</u>	<u>\$ 10,163,864</u>	<u>\$ -</u>	<u>\$ 7,345,510</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	\$ 379,300	\$ -	\$ -	\$ -	\$ -	\$ 174,577	\$ -	\$ 14,561	\$ -
Tangible capital assets	-	-	-	-	-	36,941,392	-	7,113,559	-
	<u>379,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,115,969</u>	<u>-</u>	<u>7,128,120</u>	<u>-</u>
Liabilities									
Accounts payable and accrued liabilities	<u>72,535</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>404,012</u>	<u>-</u>	<u>329,762</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>\$ 1,612,130</u>	<u>\$ 59,591</u>	<u>\$ 301,373</u>	<u>\$ 134,325</u>	<u>\$ 185,453</u>	<u>\$ 47,094,429</u>	<u>\$ -</u>	<u>\$ 11,950,111</u>	<u>\$ -</u>

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**Non-Consolidated Schedule of Restricted Funds
for the year ended March 31, 2023**

	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	2023 Total	2022 Total
Revenues									
Appropriation	\$ 2,271,000	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 2,639,000	\$ 4,356,468
Operating	58,601	374,598	-	90,755	9,984	25,307,976	264,663	54,219,471	51,038,538
	<u>2,329,601</u>	<u>374,598</u>	<u>16,000</u>	<u>90,755</u>	<u>9,984</u>	<u>25,307,976</u>	<u>264,663</u>	<u>56,858,471</u>	<u>55,395,006</u>
Expenses									
Operating	3,182,508	-	2,000	112,095	-	25,307,976	264,663	52,682,149	48,020,249
Amortization	-	-	-	-	-	-	-	5,469,741	5,002,361
	<u>3,182,508</u>	<u>-</u>	<u>2,000</u>	<u>112,095</u>	<u>-</u>	<u>25,307,976</u>	<u>264,663</u>	<u>58,151,890</u>	<u>53,022,610</u>
Net profit (loss) for the year	(852,907)	374,598	14,000	(21,340)	9,984	-	-	(1,293,419)	2,372,396
<i>Adjustments for the Financial Administration Act requirements</i>									
Acquisition of capital assets	-	-	-	-	-	-	-	(2,517,290)	(8,831,700)
Amortization of capital assets	-	-	-	-	-	-	-	5,469,741	5,002,361
Gain on sale of capital assets	-	-	-	-	-	-	-	232,951	(238,015)
Proceeds on sale of capital assets	-	-	-	-	-	-	-	237,956	393,378
Adjustments as per fund limits	-	-	-	-	-	-	-	-	(541,250)
Balance at beginning of year	3,420,192	6,203,438	1,215,173	109,061	269,907	-	-	28,414,411	30,257,241
Balance at end of year	<u>\$ 2,567,285</u>	<u>\$ 6,578,036</u>	<u>\$ 1,229,173</u>	<u>\$ 87,721</u>	<u>\$ 279,891</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,544,351</u>	<u>\$ 28,414,411</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	2023 Total	2022 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,192,552	\$ 2,760,991	\$ 3,743,878
Tangible capital assets	-	-	-	-	-	-	-	44,054,951	47,482,865
	-	-	-	-	-	-	2,192,552	46,815,941	51,226,743
Liabilities									
Accounts payable and accrued liabilities	3,746,506	-	-	-	-	24,944,542	3,533,672	33,031,029	27,697,194
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:									
Accumulated surplus (deficit)	\$ 2,567,285	\$ 6,578,036	\$ 1,229,173	\$ 87,721	\$ 279,891	\$ -	\$ -	\$ 72,079,517	\$ 71,541,791