

GOVERNMENT OF YUKON

Schedule 6

**Non-Consolidated Schedule of Restricted Funds
for the year ended March 31, 2026**

	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	<u>7,451,465</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,492,227</u>	<u>-</u>	<u>6,340,077</u>	<u>-</u>
	<u>7,626,465</u>	<u>102,000</u>	<u>50,000</u>	<u>25,000</u>	<u>-</u>	<u>23,492,227</u>	<u>-</u>	<u>6,340,077</u>	<u>-</u>
Expenses									
Operating	7,422,193	94,519	-	-	-	13,864,715	-	3,909,294	-
Amortization	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,574,423</u>	<u>-</u>	<u>2,079,313</u>	<u>-</u>
	<u>7,422,193</u>	<u>94,519</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,439,138</u>	<u>-</u>	<u>5,988,607</u>	<u>-</u>
Net profit (loss) for the year	204,272	7,481	50,000	25,000	-	5,053,089	-	351,470	-
Adjustments for the <i>Financial Administration Act</i> requirements									
Acquisition of capital assets	-	-	-	-	-	(4,806,076)	-	(2,619,466)	-
Amortization of capital assets	-	-	-	-	-	4,574,423	-	2,079,313	-
(Gain) Loss on sale of capital assets	-	-	-	-	-	(420,018)	-	(37,766)	-
Proceeds on sale of capital assets	-	-	-	-	-	470,547	-	130,187	-
Adjustments as per fund limits	-	-	-	-	-	-	-	-	-
Balance at beginning of year	<u>1,068,146</u>	<u>8,981</u>	<u>401,373</u>	<u>184,325</u>	<u>185,453</u>	<u>940,742</u>	<u>-</u>	<u>3,961,961</u>	<u>-</u>
Balance at end of year	<u><u>1,272,418</u></u>	<u><u>16,462</u></u>	<u><u>451,373</u></u>	<u><u>209,325</u></u>	<u><u>185,453</u></u>	<u><u>5,812,707</u></u>	<u><u>-</u></u>	<u><u>3,865,699</u></u>	<u><u>-</u></u>

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Non-Consolidated Schedule of Restricted Funds (continued)
for the year ended March 31, 2026

	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
Assets and liabilities that are specific to each Fund and included in the Government's assets and liabilities are as follows									
Assets									
Accounts receivable	158,895	-	-	-	-	22,105	-	23,872	-
Tangible capital assets	-	-	-	-	-	37,271,379	-	10,999,816	-
	<u>158,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,293,484</u>	<u>-</u>	<u>11,023,688</u>	<u>-</u>
Liabilities									
Accounts payable and accrued liabilities	<u>74,708</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,459</u>	<u>-</u>	<u>605,815</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>1,272,418</u>	<u>16,462</u>	<u>451,373</u>	<u>209,325</u>	<u>185,453</u>	<u>43,073,257</u>	<u>-</u>	<u>12,349,679</u>	<u>-</u>

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Non-Consolidated Schedule of Restricted Funds (continued)
for the year ended March 31, 2026

	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 \$	2026 Total \$	2025 Total \$
Revenues									
Appropriation	42,606	-	16,000	-	-	-	-	410,606	432,654
Operating	<u>4,542,000</u>	<u>356,292</u>	<u>-</u>	<u>133,775</u>	<u>1,586</u>	<u>355,130</u>	<u>-</u>	<u>42,672,552</u>	<u>88,327,493</u>
	<u>4,584,606</u>	<u>356,292</u>	<u>16,000</u>	<u>133,775</u>	<u>1,586</u>	<u>355,130</u>	<u>-</u>	<u>43,083,158</u>	<u>88,760,147</u>
Expenses									
Operating	2,358,995	-	27,178	137,057	-	11,366,857	-	39,180,808	88,333,450
Amortization	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,653,736</u>	<u>6,423,862</u>
	<u>2,358,995</u>	<u>-</u>	<u>27,178</u>	<u>137,057</u>	<u>-</u>	<u>11,366,857</u>	<u>-</u>	<u>45,834,544</u>	<u>94,757,312</u>
Net profit (loss) for the year	2,225,611	356,292	(11,178)	(3,282)	1,586	(11,011,727)	-	(2,751,386)	(5,997,165)
Adjustments for the <i>Financial Administration Act</i> requirements									
Acquisition of capital assets	-	-	-	-	-	-	-	(7,425,542)	(7,120,256)
Amortization of capital assets	-	-	-	-	-	-	-	6,653,736	6,423,862
(Gain) Loss on sale of capital assets	-	-	-	-	-	-	-	(457,784)	(136,144)
Proceeds on sale of capital assets	-	-	-	-	-	-	-	600,734	378,820
Adjustments as per fund limits	-	-	-	-	-	-	-	-	-
Balance at beginning of year	<u>1,552,095</u>	<u>7,151,999</u>	<u>1,258,164</u>	<u>49,072</u>	<u>308,526</u>	<u>-</u>	<u>-</u>	<u>17,070,837</u>	<u>23,521,720</u>
Balance at end of year	<u><u>3,777,706</u></u>	<u><u>7,508,291</u></u>	<u><u>1,246,986</u></u>	<u><u>45,790</u></u>	<u><u>310,112</u></u>	<u><u>(11,011,727)</u></u>	<u><u>-</u></u>	<u><u>13,690,595</u></u>	<u><u>17,070,836</u></u>

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for the year ended March 31, 2026

	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 \$	2026 Total \$	2025 Total \$
Assets									
Accounts receivable	-	-	-	-	-	-	270,535	475,407	18,300,822
Tangible capital assets	-	-	-	-	-	-	-	48,271,195	47,646,160
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>270,535</u>	<u>48,746,602</u>	<u>65,946,982</u>
Liabilities									
Accounts payable and accrued liabilities	808,800	-	-	-	-	7,726,216	3,081,034	12,380,032	34,026,764
	<u>808,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,726,216</u>	<u>3,081,034</u>	<u>12,380,032</u>	<u>34,026,764</u>
 Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows									
Accumulated surplus (deficit)	<u>3,777,706</u>	<u>7,508,291</u>	<u>1,246,986</u>	<u>45,790</u>	<u>310,112</u>	<u>(11,011,727)</u>	<u>-</u>	<u>59,435,125</u>	<u>62,186,513</u>