

GOVERNMENT OF YUKON

Schedule 6

**Non-Consolidated Schedule of Restricted Funds
for the year ended March 31, 2025**

	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>6,893,418</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,158,019</u>	<u>-</u>	<u>6,264,542</u>	<u>-</u>
	<u>7,068,418</u>	<u>102,000</u>	<u>50,000</u>	<u>25,000</u>	<u>-</u>	<u>16,158,019</u>	<u>-</u>	<u>6,264,542</u>	<u>-</u>
Expenses									
Operating	7,078,654	130,246	-	-	-	17,722,849	-	3,819,914	-
Amortization	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,344,027</u>	<u>-</u>	<u>2,079,835</u>	<u>-</u>
	<u>7,078,654</u>	<u>130,246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,066,876</u>	<u>-</u>	<u>5,899,749</u>	<u>-</u>
Net profit (loss) for the year	(10,236)	(28,246)	50,000	25,000	-	(5,908,857)	-	364,793	-
Adjustments for the <i>Financial Administration Act</i> requirements									
Acquisition of capital assets	-	-	-	-	-	(3,296,586)	-	(3,823,670)	-
Amortization of capital assets	-	-	-	-	-	4,344,027	-	2,079,835	-
(Gain) Loss on sale of capital assets	-	-	-	-	-	(47,987)	-	(88,157)	-
Proceeds on sale of capital assets	-	-	-	-	-	152,403	-	226,417	-
Adjustments as per fund limits	-	-	-	-	-	-	-	-	-
Balance at beginning of year	<u>1,078,382</u>	<u>37,227</u>	<u>351,373</u>	<u>159,325</u>	<u>185,453</u>	<u>5,697,742</u>	<u>-</u>	<u>5,202,743</u>	<u>-</u>
Balance at end of year	<u><u>1,068,146</u></u>	<u><u>8,981</u></u>	<u><u>401,373</u></u>	<u><u>184,325</u></u>	<u><u>185,453</u></u>	<u><u>940,742</u></u>	<u><u>-</u></u>	<u><u>3,961,961</u></u>	<u><u>-</u></u>

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for the year ended March 31, 2025

	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	227,757	-	-	-	-	-	-	31,392	-
Tangible capital assets	-	-	-	-	-	37,090,255	-	10,555,905	-
	<u>227,757</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,090,255</u>	<u>-</u>	<u>10,587,297</u>	<u>-</u>
Liabilities									
Accounts payable and accrued liabilities	58,336	-	-	-	-	4,329	-	1,092,884	-
	<u>58,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,329</u>	<u>-</u>	<u>1,092,884</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>1,068,146</u>	<u>8,981</u>	<u>401,373</u>	<u>184,325</u>	<u>185,453</u>	<u>38,020,170</u>	<u>-</u>	<u>11,998,209</u>	<u>-</u>

GOVERNMENT OF YUKON

Schedule 6

Non-Consolidated Schedule of Restricted Funds (continued)
for the year ended March 31, 2025

	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 \$	2025 Total \$	2024 Total \$
Revenues									
Appropriation	48,654	-	32,000	-	-	-	-	432,654	388,000
Operating	<u>2,271,000</u>	<u>298,033</u>	<u>-</u>	<u>90,559</u>	<u>5,870</u>	<u>56,346,052</u>	<u>-</u>	<u>88,327,493</u>	<u>60,269,660</u>
	<u>2,319,654</u>	<u>298,033</u>	<u>32,000</u>	<u>90,559</u>	<u>5,870</u>	<u>56,346,052</u>	<u>-</u>	<u>88,760,147</u>	<u>60,657,660</u>
Expenses									
Operating	3,116,596	-	19,865	99,274	-	56,346,052	-	88,333,450	58,384,873
Amortization	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,423,862</u>	<u>6,168,625</u>
	<u>3,116,596</u>	<u>-</u>	<u>19,865</u>	<u>99,274</u>	<u>-</u>	<u>56,346,052</u>	<u>-</u>	<u>94,757,312</u>	<u>64,553,498</u>
Net profit (loss) for the year	(796,942)	298,033	12,135	(8,715)	5,870	-	-	(5,997,165)	(3,895,838)
Adjustments for the <i>Financial Administration Act</i> requirements									
Acquisition of capital assets	-	-	-	-	-	-	-	(7,120,256)	(9,387,677)
Amortization of capital assets	-	-	-	-	-	-	-	6,423,862	6,168,625
(Gain) Loss on sale of capital assets	-	-	-	-	-	-	-	(136,144)	(60,768)
Proceeds on sale of capital assets	-	-	-	-	-	-	-	378,820	153,028
Adjustments as per fund limits	-	-	-	-	-	-	-	-	-
Balance at beginning of year	<u>2,349,037</u>	<u>6,853,966</u>	<u>1,246,029</u>	<u>57,787</u>	<u>302,656</u>	<u>-</u>	<u>-</u>	<u>23,521,720</u>	<u>30,544,351</u>
Balance at end of year	<u><u>1,552,095</u></u>	<u><u>7,151,999</u></u>	<u><u>1,258,164</u></u>	<u><u>49,072</u></u>	<u><u>308,526</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>17,070,837</u></u>	<u><u>23,521,720</u></u>

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**Non-Consolidated Schedule of Restricted Funds (continued)
for the year ended March 31, 2025**

	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 \$	2025 Total \$	2024 Total \$
Assets									
Accounts receivable	-	-	-	-	-	17,636,319	405,354	18,300,822	843,165
Tangible capital assets	-	-	-	-	-	-	-	47,646,160	47,181,733
	-	-	-	-	-	17,636,319	405,354	65,946,982	48,024,898
Liabilities									
Accounts payable and accrued liabilities	1,300,680	-	-	-	-	28,489,501	3,081,034	34,026,764	21,189,638
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:									
Accumulated surplus (deficit)	<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>62,186,513</u>	<u>68,183,678</u>