

GOVERNMENT OF YUKON

Schedule 6

**Non-Consolidated Schedule of Restricted Funds  
for the year ended March 31, 2022**

	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
<b>Revenues</b>									
Appropriation	\$ 1,781,000	\$ 102,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	4,325,044	-	-	-	-	18,263,964	-	5,444,803	-
	<u>6,106,044</u>	<u>102,000</u>	<u>50,000</u>	<u>25,000</u>	<u>-</u>	<u>18,263,964</u>	<u>-</u>	<u>5,444,803</u>	<u>-</u>
<b>Expenses</b>									
Operating	5,815,479	75,888	-	-	-	12,285,054	-	3,218,693	-
Amortization	-	-	-	-	-	3,458,138	-	1,544,223	-
	<u>5,815,479</u>	<u>75,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,743,192</u>	<u>-</u>	<u>4,762,916</u>	<u>-</u>
Net profit (loss) for the year	290,565	26,112	50,000	25,000	-	2,520,772	-	681,887	-
<b>Adjustments for the <i>Financial Administration Act</i> requirements</b>									
Acquisition of capital assets	-	-	-	-	-	(7,830,160)	-	(1,001,540)	-
Amortization of capital assets	-	-	-	-	-	3,458,138	-	1,544,223	-
(Gain) loss on sale of capital assets	-	-	-	-	-	(283,803)	-	45,788	-
Proceeds on sale of capital assets	-	-	-	-	-	294,630	-	98,748	-
Adjustments as per fund limits	-	-	-	-	-	-	-	(541,250)	-
Balance at beginning 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>
Balance at end 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>

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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	\$ 511,382	\$ -	\$ -	\$ -	\$ -	\$ 5,840	\$ -	\$ 66,762	\$ -
Tangible capital assets	-	-	-	-	-	41,095,000	-	6,387,865	-
	<u>511,382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,100,840</u>	<u>-</u>	<u>6,454,627</u>	<u>-</u>
Liabilities									
Accounts payable and accrued liabilities	<u>292,983</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,971</u>	<u>-</u>	<u>1,405,800</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>\$ 2,458,468</u>	<u>\$ 81,726</u>	<u>\$ 251,373</u>	<u>\$ 109,325</u>	<u>\$ 167,551</u>	<u>\$ 47,212,370</u>	<u>\$ -</u>	<u>\$ 12,415,602</u>	<u>\$ -</u>

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**Non-Consolidated Schedule of Restricted Funds  
for the year ended March 31, 2022**

	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	2022 Total	2021 Total
<b>Revenues</b>									
Appropriation	\$ 2,365,595	\$ -	\$ 32,873	\$ -	\$ -	\$ -	\$ -	\$ 4,356,468	\$ 2,445,132
Operating	-	356,307	-	106,982	16,484	22,489,954	35,000	51,038,538	42,749,435
	<u>2,365,595</u>	<u>356,307</u>	<u>32,873</u>	<u>106,982</u>	<u>16,484</u>	<u>22,489,954</u>	<u>35,000</u>	<u>55,395,006</u>	<u>45,194,567</u>
<b>Expenses</b>									
Operating	3,945,403	-	34,365	120,413	-	22,489,954	35,000	48,020,249	34,312,525
Amortization	-	-	-	-	-	-	-	5,002,361	4,972,102
	<u>3,945,403</u>	<u>-</u>	<u>34,365</u>	<u>120,413</u>	<u>-</u>	<u>22,489,954</u>	<u>35,000</u>	<u>53,022,610</u>	<u>39,284,627</u>
Net profit (loss) for the year	(1,579,808)	356,307	(1,492)	(13,431)	16,484	-	-	2,372,396	5,909,940
<b>Adjustments for the <i>Financial Administration Act</i> requirements</b>									
Acquisition of capital assets	-	-	-	-	-	-	-	(8,831,700)	(3,275,005)
Amortization of capital assets	-	-	-	-	-	-	-	5,002,361	4,972,102
Gain on sale of capital assets	-	-	-	-	-	-	-	(238,015)	(25,000)
Proceeds on sale of capital assets	-	-	-	-	-	-	-	393,378	25,000
Adjustments as per fund limits	-	-	-	-	-	-	-	(541,250)	-
Balance at beginning of year	5,000,000	5,847,131	1,216,665	122,492	253,423	-	-	30,257,241	22,650,204
Balance at end of year	<u>\$ 3,420,192</u>	<u>\$ 6,203,438</u>	<u>\$ 1,215,173</u>	<u>\$ 109,061</u>	<u>\$ 269,907</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,414,411</u>	<u>\$ 30,257,241</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	2022 Total	2021 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,159,894	\$ 3,743,878	\$ 487,708
Tangible capital assets	-	-	-	-	-	-	-	47,482,865	43,797,395
	-	-	-	-	-	-	3,159,894	51,226,743	44,285,103
Liabilities									
Accounts payable and accrued liabilities	3,214,501	-	-	-	-	18,884,605	3,798,334	27,697,194	12,759,643
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:									
Accumulated surplus (deficit)	\$ 3,420,192	\$ 6,203,438	\$ 1,215,173	\$ 109,061	\$ 269,907	\$ -	\$ -	\$ 73,914,186	\$ 71,541,791