

GOVERNMENT OF YUKON

Schedule 6

**Non-Consolidated Schedule of Restricted Funds
for the year ended March 31, 2024**

	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	5,972,215	-	-	-	-	16,886,720	-	5,922,028	-
	<u>6,147,215</u>	<u>102,000</u>	<u>50,000</u>	<u>25,000</u>	<u>-</u>	<u>16,886,720</u>	<u>-</u>	<u>5,922,028</u>	<u>-</u>
Expenses									
Operating	6,680,963	124,363	-	-	-	15,778,204	-	4,344,015	-
Amortization	-	-	-	-	-	4,273,918	-	1,894,707	-
	<u>6,680,963</u>	<u>124,363</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,052,122</u>	<u>-</u>	<u>6,238,722</u>	<u>-</u>
Net profit (loss) for the year	(533,748)	(22,363)	50,000	25,000	-	(3,165,402)	-	(316,695)	-
<i>Adjustments for the Financial Administration Act requirements</i>									
Acquisition of capital assets	-	-	-	-	-	(5,574,637)	-	(3,813,039)	-
Amortization of capital assets	-	-	-	-	-	4,273,918	-	1,894,707	-
(Gain)Loss on sale of capital assets	-	-	-	-	-	(63,480)	-	2,712	-
Proceeds on sale of capital assets	-	-	-	-	-	63,480	-	89,548	-
Adjustments as per fund limits	-	-	-	-	-	-	-	-	-
Balance at beginning 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>
Balance at end of year	<u>\$1,078,382</u>	<u>\$ 37,228</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>

**Non-Consolidated Schedule of Restricted Funds
for the year ended March 31, 2024**

	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	\$ 339,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,783	\$ -
Tangible capital assets	-	-	-	-	-	38,242,112	-	8,939,621	-
	<u>339,382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,242,112</u>	<u>-</u>	<u>9,006,404</u>	<u>-</u>
Liabilities									
Accounts payable and accrued liabilities	<u>167,027</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>232,037</u>	<u>-</u>	<u>458,560</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>\$1,078,382</u>	<u>\$ 37,228</u>	<u>\$351,373</u>	<u>\$ 159,325</u>	<u>\$ 185,453</u>	<u>\$43,929,027</u>	<u>\$ -</u>	<u>\$11,633,416</u>	<u>\$ -</u>

GOVERNMENT OF YUKON

Schedule 6

**Non-Consolidated Schedule of Restricted Funds
for the year ended March 31, 2024**

	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	2024 Total	2023 Total
Revenues									
Appropriation	\$ -	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 388,000	\$ 2,639,000
Operating	473	275,930	-	83,573	22,765	30,653,319	452,638	60,269,660	54,219,471
	473	275,930	36,000	83,573	22,765	30,653,319	452,638	60,657,660	56,858,471
Expenses									
Operating	218,720	-	19,144	113,507	-	30,653,319	452,638	58,384,873	52,682,149
Amortization	-	-	-	-	-	-	-	6,168,625	5,469,741
	218,720	-	19,144	113,507	-	30,653,319	452,638	64,553,498	58,151,890
Net profit (loss) for the year	(218,248)	275,930	16,856	(29,934)	22,765	-	-	(3,895,838)	(1,293,419)
<i>Adjustments for the Financial Administration Act requirements</i>									
Acquisition of capital assets	-	-	-	-	-	-	-	(9,387,677)	(2,517,290)
Amortization of capital assets	-	-	-	-	-	-	-	6,168,625	5,469,741
Gain on sale of capital assets	-	-	-	-	-	-	-	(60,768)	232,951
Proceeds on sale of capital assets	-	-	-	-	-	-	-	153,028	237,956
Adjustments as per fund limits	-	-	-	-	-	-	-	-	-
Balance at beginning of year	2,567,285	6,578,036	1,229,173	87,721	279,891	-	-	30,544,351	28,414,411
Balance at end of year	\$ 2,349,037	\$ 6,853,966	\$ 1,246,029	\$ 57,787	\$ 302,656	\$ -	\$ -	\$ 23,521,720	\$ 30,544,351

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**Non-Consolidated Schedule of Restricted Funds
for the year ended March 31, 2024**

	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	2024 Total	2023 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 437,000	\$ 843,165	\$ 2,760,991
Tangible capital assets	-	-	-	-	-	-	-	47,181,733	44,054,951
	-	-	-	-	-	-	437,000	48,024,898	46,815,941
Liabilities									
Accounts payable and accrued liabilities	1,109,027	-	-	-	-	16,141,954	3,081,034	21,189,638	33,031,029
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:									
Accumulated surplus (deficit)	\$ 2,349,037	\$ 6,853,966	\$ 1,246,029	\$ 57,787	\$ 302,656	\$ -	\$ -	\$ 68,183,678	\$ 72,079,517