

**CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION<sup>(1)</sup>**  
**(\$000s)**

	2006-07 ESTIMATE	2005-06 FORECAST	2004-05 ACTUAL
<b>Beginning of the Year</b>			
Cost of Tangible Capital Assets in Service	<b>1,087,302</b>	1,038,386	995,223
Accumulated Amortization	<b>(349,987)</b>	(319,763)	(292,556)
Work-in-Progress	<b>108,785</b>	47,353	44,690
Net Book Value	<b>846,100</b>	765,976	747,357
<b>Changes during the Year</b>			
Cost of Tangible Capital Assets			
Capital Acquisitions	<b>23,312</b>	22,791	17,561
Work-in-Progress put in Service during Year	<b>33,706</b>	26,462	25,884
Disposals	<b>(2,691)</b>	(337)	(282)
Accumulated Amortization			
Amortization Expense	<b>(31,952)</b>	(30,465)	(27,411)
Disposals	<b>1,615</b>	241	204
Work-in-Progress			
Capital Acquisitions	<b>55,733</b>	88,088	28,547
Write-downs	<b>0</b>	(194)	0
Work-in-Progress put in Service during Year	<b>(33,706)</b>	(26,462)	(25,884)
<b>End of the Year</b>			
Cost of Tangible Capital Assets in Service	<b>1,141,629</b>	1,087,302	1,038,386
Accumulated Amortization	<b>(380,324)</b>	(349,987)	(319,763)
Net Book Value	<b>761,305</b>	737,315	718,623
Work-in-Progress	<b>130,812</b>	108,785	47,353
<b>Total Net Book Value and Work-in-Progress<sup>(2)</sup></b>	<b>892,117</b>	846,100	765,976
<b>Deferred Capital Contributions</b>			
Balance, Beginning of the Year	<b>(456,220)</b>	(428,063)	(415,173)
Additions	<b>(32,262)</b>	(42,395)	(25,878)
Amortization of Deferred Capital Contributions	<b>14,701</b>	14,238	12,988
Balance, End of the Year	<b>(473,781)</b>	(456,220)	(428,063)

(1) Restated 2005-06 Forecast and 2004-05 Actual to be consistent with the 2006-07 Estimate presentation.

(2) Excludes Yukon Housing Corporation, Yukon Liquor Corporation and Yukon Development Corporation.