

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION⁽¹⁾
(\$000'S)

	2005-06 ESTIMATE	2004-05 FORECAST	2003-04 ACTUAL
Beginning of the Year			
Cost of Tangible Capital Assets in Service	1,092,173	1,042,298	783,699
Accumulated Amortization	(329,814)	(300,661)	(272,912)
Net Book Value	762,359	741,637	510,787
Work-in-Progress	61,040	44,689	10,052
Total Net Book Value and Work-in-Progress	823,399	786,326	520,839
Changes during the Year			
Cost of Tangible Capital Assets			
Capital Expenditures	24,272	32,911	14,744
Devolution	0	0	230,031
Work-in-Progress put in Service during Year	27,915	17,093	6,404
Restatement for Capital Leases	0	0	8,820
Disposals	0	(129)	(1,400)
Accumulated Amortization			
Amortization Expense	(30,098)	(29,259)	(29,148)
Disposals	0	106	1,399
Work-in-Progress			
Capital Expenditures	60,979	33,444	23,466
Devolution	0	0	18,892
Write-downs	0	0	(1,317)
Work-in-Progress put in Service during Year	(27,915)	(17,093)	(6,404)
End of the Year			
Cost of Tangible Capital Assets in Service	1,144,360	1,092,173	1,042,298
Accumulated Amortization	(359,912)	(329,814)	(300,661)
Net Book Value	784,448	762,359	741,637
Work-in-Progress	94,104	61,040	44,689
Total Net Book Value and Work-in-Progress⁽²⁾	878,552	823,399	786,326
Deferred Capital Contributions			
Balance, Beginning of the Year	(466,128)	(454,166)	(200,568)
Additions	(26,700)	(25,928)	(267,647)
Amortization of Deferred Capital Contributions	14,222	13,966	14,049
Balance, End of the Year	(478,606)	(466,128)	(454,166)

(1) Restated 2004-05 Forecast and 2003-04 Actual to be consistent with the 2005-06 Estimate presentation.

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