

EDUCATION

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**VOTE 03
DEPARTMENT OF EDUCATION**

MINISTER

Hon. D. Graham

A/DEPUTY MINISTER

J. Arnold

- To support the development of literate, skilled Yukon learners and workers in a manner consistent with the Yukon *Education Act* and other relevant legislation. This will be achieved by developing, providing, supporting or implementing programs and initiatives in the areas of essential skills development, post-secondary education, and labour market development in cooperation with partners and stakeholders.

SUMMARY (\$000s)	2015-16 ESTIMATE	<i>Comparable</i>		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 03-1)	154,844	154,941	152,590	148,547
Capital (Vote 03-2)	26,481	38,527	37,020	9,895
Total Appropriations	181,325	193,468	189,610	158,442

Note: Restated 2014-15 Forecast, 2014-15 Estimate and 2013-14 Actual to be consistent with the 2015-16 Estimate presentation.

**VOTE 03
DEPARTMENT OF EDUCATION**

FINANCIAL SUMMARY (\$000s)	2015-16 ESTIMATE	<i>Comparable</i>		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 03-1)				
Education Support Services	8,075	8,327	8,046	8,120
Public Schools	105,959	105,776	104,838	104,190
Advanced Education	15,347	15,081	14,793	13,551
Yukon College	25,463	25,757	24,913	22,686
Total Operation and Maintenance (Vote 03-1)	154,844	154,941	152,590	148,547
Capital (Vote 03-2)				
Education Support Services	36	71	71	43
Public Schools	22,769	36,863	35,356	8,753
Advanced Education	100	0	0	0
Yukon College	3,576	1,593	1,593	1,099
Total Capital (Vote 03-2)	26,481	38,527	37,020	9,895
Total Appropriations	181,325	193,468	189,610	158,442
Adjustments for Reconciliation of Expenses				
Amortization Expense	7,149	6,078	6,075	6,027
Write-downs / Disposals	24	269	0	3,263
Tangible Capital Assets	(18,064)	(32,749)	(31,043)	(4,124)
Total Expenses	170,434	167,066	164,642	163,608
Summary of Expenses by Category				
Personnel	97,541	96,162	95,842	94,353
Other	24,078	22,279	20,461	25,365
Government Transfers	41,666	42,547	42,264	37,863
Amortization Expense	7,149	6,078	6,075	6,027
Total Expenses	170,434	167,066	164,642	163,608

**VOTE 03
DEPARTMENT OF EDUCATION**

FINANCIAL SUMMARY (\$000s)	2015-16 ESTIMATE	<i>Comparable</i>		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
Revenues				
Taxes and General Revenues	17	17	17	12
Third-Party Recoveries				
Operation and Maintenance	550	625	588	756
Capital	0	47	20	0
Subtotal Third-Party	550	672	608	756
Recoveries from Canada				
Operation and Maintenance	8,938	8,936	8,700	7,603
Capital	2,401	598	0	0
Subtotal from Canada	11,339	9,534	8,700	7,603
Total Revenues	11,906	10,223	9,325	8,371

EDUCATION

EDUCATION SUPPORT SERVICES

- To provide departmental branches with support services in finance, human resources, communications, information technology and policy development.
- To provide for facility management, materiel management and student transportation services.

PROGRAM SUMMARY (\$000s)	2015-16 ESTIMATE	<i>Comparable</i>		2013-14 ACTUAL
		2014-15 FORECAST	2014-15 ESTIMATE	
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	942	934	932	865
Corporate Services	3,266	3,248	3,245	3,238
School Support Services	3,867	4,145	3,869	4,017
	8,075	8,327	8,046	8,120
Capital (Vote 03-2)				
Information Technology Equipment and Systems	36	56	56	43
Prior Years' Projects	0	15	15	0
	36	71	71	43
Total included in the Appropriation	8,111	8,398	8,117	8,163
Summary of Appropriation by Allotment				
Personnel	4,092	4,068	4,063	4,079
Other	3,903	4,214	3,938	3,982
Government Transfers	116	116	116	102
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	8,111	8,398	8,117	8,163

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**EDUCATION SUPPORT SERVICES
School Support Services**

SUPPLEMENTARY INFORMATION

	2015-16 ESTIMATE	<i>Comparable</i>		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
Transportation				
Busing				
Expenditure (\$)	3,135,000	3,360,000	3,135,000	3,074,231
Average # Students per Day	2,005	2,001	2,250	1,887
Annual Expenditure per Student (\$)	1,564	1,679	1,393	1,629
Allowances (Travel Subsidies) ⁽¹⁾				
Expenditure (\$)	95,000	95,000	95,000	79,152
Estimate # of Families	50	38	50	45
Annual Expenditure per Family (\$)	1,900	2,500	1,900	1,759

⁽¹⁾ Expenditure figures do not include expenditures on the airfare for Grades 11 and 12 students from Old Crow, but relate only to transportation of public school students to and from school (\$0.625/km to a maximum of \$13.00/day).

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PUBLIC SCHOOLS

- To provide the resources needed for knowledge and skill development to support life-long learning for all Yukon school age children.

PROGRAM SUMMARY (\$000s)	2015-16 ESTIMATE	Comparable		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	306	589	288	350
Program Delivery	90,421	89,563	89,244	89,307
Learning Support Services	10,606	11,058	10,828	10,326
Student Support Services	3,060	2,956	2,869	2,759
First Nations Programs and Partnerships	1,566	1,610	1,609	1,448
	105,959	105,776	104,838	104,190
Capital (Vote 03-2)				
Facility Construction and Maintenance				
F. H. Collins Secondary School				
- Replacement	7,478	27,700	27,700	1,289
- Operational Equipment	2,970	150	150	0
- Technical Education Wing	3,000	0	0	0
- Prior Years' Projects	0	750	750	0
Site Improvement and Recreation				
Development	1,585	1,790	1,730	128
School Initiated Renovations	125	257	125	148
Various School Facilities Renovations	160	75	75	83
Capital Maintenance Repairs	4,653	1,766	1,554	3,426
Porter Creek Secondary School				
- Boiler Replacement	140	20	0	0
Prior Years' Projects	0	2,225	800	955

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**PUBLIC SCHOOLS
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2015-16 ESTIMATE	<i>Comparable</i>		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
Instructional Programs				
Distance Education	25	40	40	18
School-Based Equipment Purchase	435	690	435	470
School-Based Information Technology	2,128	1,222	1,927	1,015
Special Education Equipment	70	70	70	55
Prior Years' Projects	0	108	0	1,166
	22,769	36,863	35,356	8,753
Total included in the Appropriation	128,728	142,639	140,194	112,943
Summary of Appropriation by Allotment				
Personnel	90,615	89,650	89,532	87,860
Other	18,545	16,256	15,444	16,834
Government Transfers	3,905	4,582	4,175	4,136
Tangible Capital Assets	15,663	32,151	31,043	4,113
Total included in the Appropriation	128,728	142,639	140,194	112,943

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PUBLIC SCHOOLS

SUPPLEMENTARY INFORMATION

- Expenditures include all direct operation and maintenance costs of operating the schools (including the cost of all school-based staff, materials, supplies, maintenance, security, groundskeeping and utilities). They do not include the support activities which are indirect costs (branch administration, student transportation, in-services training, curriculum development, native language program development, or student accommodation or any capital costs).
- Student enrollment figures are based on actual or estimated enrollment for October 31 of any year.

	2015-16 ESTIMATE	<i>Comparable</i>		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
Total Expenditures				
Kindergarten/Elementary/Secondary (\$)	97,252,693	96,231,000	95,599,888	95,632,695
Students (#)	5,221	5,199	5,091	5,086
Expenditure per Student (\$)	18,627	18,510	18,778	18,803

Students (#)	2015-16 ESTIMATE		2014-15 ACTUAL		2013-14 ACTUAL	
	Urban	Rural	Urban	Rural	Urban	Rural
Kindergarten	363	124	333	146	321	134
Elementary/Secondary	3,875	859	3,854	866	3,788	843
	4,238	983	4,187	1,012	4,109	977

Note: Restated 2014-15 Estimate to be consistent with the 2015-16 Estimate presentation.

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PUBLIC SCHOOLS

SUPPLEMENTARY INFORMATION

- Education provides accommodation to Yukon students who are required to live away from home to attend school, and to certain non-Yukon students who attend Yukon schools.
- Accommodation fees are \$110 per month for Yukon students and \$380 per month for non-Yukon students.

	2015-16 ESTIMATE	Comparable		2013-14 ACTUAL
		2014-15 FORECAST	2014-15 ESTIMATE	
Dormitory Accommodation				
Cost of Dormitory Service (\$)	1,009,311	946,418	946,418	1,066,857
Average # of Student Occupancy	38	38	38	38
Average Cost of Service per Student/Year (\$)	26,561	24,906	24,906	28,075
Accommodation Subsidy				
Total Accommodation Subsidy Paid (\$)	141,000	91,000	141,000	112,967
Average # of Students Receiving Monthly Subsidy ⁽¹⁾	15	10	50	51

Note: Restated 2014-15 Estimate to be consistent with the 2015-16 Estimate presentation.

⁽¹⁾ The number of students receiving the accommodation subsidy has decreased due to an accounting change.

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PUBLIC SCHOOLS

SUPPLEMENTARY INFORMATION

	2015-16 ESTIMATE	<i>Comparable</i>		2013-14 ACTUAL
		2014-15 FORECAST	2014-15 ESTIMATE	
French Language Immersion Students				
Kindergarten	54	53	54	55
Grade 1	55	65	57	59
Grade 2	60	56	56	58
Grade 3	55	58	56	48
Grade 4	54	50	43	48
Grade 5	47	49	46	44
Grade 6	62	58	57	55
Grade 7	58	54	55	56
Grade 8	47	45	51	47
Grade 9	44	47	45	48
Grade 10	40	40	42	46
Grade 11	32	36	37	34
Grade 12	31	26	29	26
	639	637	628	624
French First Language Students				
Kindergarten	47	56	57	52
Grade 1	31	21	20	27
Grade 2	21	28	27	19
Grade 3	30	17	20	17
Grade 4	16	18	16	25
Grade 5	18	25	25	16
Grade 6	25	11	17	22
Grade 7	10	16	22	11
Grade 8	12	8	9	9
Grade 9	5	6	6	6
Grade 10	5	6	4	4
Grade 11	6	4	3	7
Grade 12	3	6	5	5
	229	222	231	220

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PUBLIC SCHOOLS

SUPPLEMENTARY INFORMATION

	2015-16 ESTIMATE	Comparable		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
Program Delivery (\$) - Salaries				
Teachers	60,591,689	60,250,929	60,250,929	59,408,300
Educational Assistants	8,313,334	7,976,976	7,976,976	8,327,707
Remedial Tutors	2,206,177	2,195,382	2,195,382	1,460,264
Native Language Instructors	3,673,660	3,656,460	3,656,460	3,155,506
Substitute Teachers	1,975,078	1,954,011	1,929,011	2,203,771
Learning Support Services (\$)				
Professional Development	352,350	485,700	375,700	473,774
Library and Resource Services	1,008,341	970,830	970,830	963,396
Curriculum Development	2,546,013	2,657,218	2,447,630	2,536,489
Early Intervention Initiatives	115,650	115,650	115,650	110,500
Technology Assisted Learning ⁽¹⁾	1,327,064	1,187,372	937,372	941,562

Note: Restated 2014-15 Estimate to be consistent with the 2015-16 Estimate presentation.

⁽¹⁾ Forecasted increase is due to growth in home education, distance learning and the Aurora Virtual School.

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ADVANCED EDUCATION

- To promote and support adult training, essential skills development, post-secondary education and labour force development, including immigration.

PROGRAM SUMMARY (\$000s)	2015-16 ESTIMATE	Comparable		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	465	201	274	273
Labour Market Programs and Services	7,917	7,848	7,555	6,609
Training Programs	6,965	7,032	6,964	6,669
	15,347	15,081	14,793	13,551
Capital (Vote 03-2)				
Student Financial Assistance System	100	0	0	0
	100	0	0	0
Total included in the Appropriation	15,447	15,081	14,793	13,551
Summary of Appropriation by Allotment				
Personnel	2,834	2,444	2,247	2,414
Other	1,606	1,540	1,079	1,286
Government Transfers	11,007	11,097	11,467	9,851
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	15,447	15,081	14,793	13,551

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**ADVANCED EDUCATION
Training Programs**

SUPPLEMENTARY INFORMATION

Employment Training	2015-16 ESTIMATE	<i>Comparable</i>		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
Student Financial Assistance				
Total Value of Yukon Grants (\$)	3,653,471	3,648,993	3,616,394	3,601,248
Grants (#)	793	797	820	774
Average Amount (\$)	4,607	4,578	4,410	4,653
Total Value of Training Allowances (\$)	618,233	598,902	576,842	615,408
Training Allowances (#)	234	228	239	231
Average Amount Approved (\$)	2,642	2,627	2,414	2,664
Canada Student Loans - Federal				
Total Value of Loans (\$)	926,812	965,836	1,101,637	888,678
Loans (#)	183	190	191	174
Average Amount (\$)	5,065	5,083	5,768	5,107
Canada Grants - Federal				
Total Value of Scholarship (\$)	306,162	316,685	335,280	263,209
Scholarship (#)	182	185	205	162
Average Amount (\$)	1,682	1,712	1,636	1,625

Note: All data on this page is based on an academic year.

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**ADVANCED EDUCATION
Training Programs**

SUPPLEMENTARY INFORMATION

	2015-16 ESTIMATE	<i>Comparable</i>		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
Employment Positions Created (#)				
Canada/Yukon Summer Program Summer Career Placement	45	41	45	41
Student Training Employment Program (STEP)	120	113	121	114
	<u>165</u>	<u>154</u>	<u>166</u>	<u>155</u>
Person-Months of Employment Created (#)	495	462	498	465

Note: All data on this page is based on an academic year.

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**ADVANCED EDUCATION
Training Programs**

SUPPLEMENTARY INFORMATION

	2015-16 ESTIMATE	<i>Comparable</i>		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
Apprenticeship Program (#)				
Designated Trades	48	48	48	48
Registered Apprentices ⁽¹⁾	550	550	550	559
Apprentice Level Exam Candidates	250	225	250	242
Training Courses (#)				
Apprentice In-School Training				
Technical Training Days Provided (#)	8,000	7,500	8,000	7,725
Participants (#)	200	180	195	185
Certification Program (#)				
Certificates Issued	35	25	35	24
Examination Candidates	40	30	40	29

Note: All data on this page is based on an academic year.

⁽¹⁾ Registered Apprentices include the total number of Apprentices registered at any time during the fiscal year.

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YUKON COLLEGE

- To support Yukon College in the provision of educational programs and services and the development of research initiatives.

PROGRAM SUMMARY (\$000s)	2015-16 ESTIMATE	Comparable		2013-14 ACTUAL
		2014-15 FORECAST	2014-15 ESTIMATE	
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Yukon College	25,463	25,757	24,913	22,686
	25,463	25,757	24,913	22,686
Capital (Vote 03-2)				
Information Technology Equipment and Systems	100	192	192	0
Building Maintenance, Renovations and Space	1,075	425	425	0
Centre for Northern Innovation in Mining	2,401	976	976	0
Prior Years' Projects	0	0	0	1,099
	3,576	1,593	1,593	1,099
Total included in the Appropriation	29,039	27,350	26,506	23,785
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	26,638	26,752	26,506	23,774
Tangible Capital Assets	2,401	598	0	11
Total included in the Appropriation	29,039	27,350	26,506	23,785

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REVENUES (\$000s)	2015-16 ESTIMATE	Comparable		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
TAXES AND GENERAL REVENUES				
Public Schools				
Extension Programs Fees	5	5	5	5
Summer School Fees	10	10	10	5
Advanced Education				
Apprenticeship Certification	1	1	1	2
Trade School Registration Fees	1	1	1	0
Total Taxes and General Revenues	17	17	17	12
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Public Schools				
Student Accommodation	80	120	120	117
Staff Accommodation Rental	5	17	5	8
Council of Ministers of Education of Canada (CMEC) Agreement - Monitors	224	224	224	243
Stikine Students	145	145	145	162
Yukon Teachers' Association (YTA) - Substitute Teachers	60	60	35	85
Victoria Gold Corporation - Attendance Initiative	27	50	50	50
French for the Future - French Language Programs	9	9	9	11
Prior Years' Recoveries	0	0	0	80
	550	625	588	756
Capital				
Public Schools				
Prior Years' Recoveries	0	47	20	0
	0	47	20	0
Total Third-Party Recoveries	550	672	608	756

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REVENUES (\$000s)	2015-16 ESTIMATE	Comparable		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Public Schools				
Canadian Heritage - French Language Programs	2,213	2,213	2,213	2,238
Public Health Agency of Canada - Autism Spectrum Disorders	7	85	0	0
Prior Years' Recoveries	0	0	0	52
Advanced Education				
Employment and Social Development Canada				
- Canada Job Fund	998	1,012	995	900
- Labour Market Agreement for Persons with Disabilities	1,250	1,250	1,250	0
- Labour Market Development Agreement	2,905	2,905	2,864	2,947
- Foreign Credential Recognition Program	192	80	0	129
- Prior Years' Recoveries	0	18	5	283
Student Financial Assistance				
- Canada Student Loan	56	56	56	102
- Canada Study Grants	70	70	70	3
Yukon College				
Employment and Social Development Canada				
- Labour Market Development Agreement	1,007	1,007	1,007	709
- Older Workers' Initiative	240	240	240	240
	8,938	8,936	8,700	7,603

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REVENUES (\$000s)	2015-16 ESTIMATE	<i>Comparable</i>		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Capital				
Yukon College				
Canadian Northern Economic Development Agency (CanNor)				
- Centre for Northern Innovation in Mining	2,401	598	0	0
	2,401	598	0	0
Total Recoveries from Canada	11,339	9,534	8,700	7,603
TOTAL REVENUES	11,906	10,223	9,325	8,371

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GOVERNMENT TRANSFERS (\$000s)	2015-16 ESTIMATE	Comparable		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
LEGISLATED GRANTS				
Education Support Services				
Student Transportation	116	116	116	102
Public Schools				
Student Accommodation (Boarding Subsidy)	141	91	141	113
Advanced Education				
Post Secondary Student Grants	4,728	4,728	4,728	4,344
Total Legislated Grants	4,985	4,935	4,985	4,559
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Public Schools				
Teacher Training (French Bursaries)	8	8	8	4
Shad Valley	5	5	5	0
Special Payments for Education-Related Events/Student Activities	129	163	93	143
Remuneration School Councils/Committees Council of Yukon First Nations	148	148	148	176
- Native Language Program	405	405	405	450
- Education Support	170	170	170	216
Artist in the School	19	19	19	19
Commission scolaire francophone du Yukon	1,351	1,758	1,757	1,610
Association franco-yukonnaise	220	220	220	220
First Nations Elder Program	50	90	50	73
First Nations Community Orientation	20	20	20	15
French Cultural Activities	35	35	35	41
Education Related Organizations	44	44	44	79
Home Tutor Program	285	259	265	151
Attendance Initiative	50	50	50	50
Yukon Literacy Coalition	280	302	200	200
School Cultural Activities	250	250	250	233

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GOVERNMENT TRANSFERS (\$000s)	2015-16 ESTIMATE	Comparable		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Public Schools (cont'd)				
Whole Child Project	141	141	141	172
Leaders in Education/Innovation Fund	90	90	90	102
Education Assistant Certificate Program	50	50	50	59
Advanced Education				
Student Training and Employment Program	366	331	366	459
Apprenticeship Initiatives	54	54	54	53
Canada/Yukon Summer Program	114	99	114	104
Yukon Learn	275	275	275	261
Labour Market Initiatives	6	6	6	13
Canada Job Fund	799	813	995	736
Labour Market Agreement for Persons with Disabilities	1,000	1,000	1,250	0
Labour Market Development Agreement	1,878	1,941	1,837	2,054
Post-Secondary Student Scholarships	74	74	74	118
Youth Exploring Trades	78	78	78	75
Community Training Fund	1,400	1,463	1,455	1,429
Youth at Risk Initiatives	200	200	200	170
Yukon Work Information Network	35	35	35	35
Yukon College				
Operational Funding	19,548	18,986	18,986	18,486
College Board	20	20	20	20
Bachelor of Social Work	370	370	370	370
Yukon Native Teacher Education Program	540	540	540	540
Innovators in School Program	57	57	57	57
Seat Purchases	1,007	944	1,007	646
School of Visual Arts	474	474	474	474
Older Workers' Initiative	240	240	240	240
Licensed Practical Nurse Program	279	478	478	368

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GOVERNMENT TRANSFERS (\$000s)	2015-16 ESTIMATE	Comparable		
		2014-15 FORECAST	2014-15 ESTIMATE	2013-14 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Yukon College (cont'd)				
Research Centre of Excellence	1,189	1,172	1,088	1,088
Northern Institute of Social Justice	464	537	453	113
Centre for Northern Innovation in Mining	1,200	1,864	1,200	284
Yukon Water and Wastewater Operating Program	75	75	0	0
	35,492	36,353	35,672	32,206
Capital				
Public Schools				
Commission scolaire francophone du Yukon				
- School Initiated Renovations	4	4	4	3
- School-Based Equipment Purchase	10	10	10	7
Prior Years' Other Transfer Payments	0	250	0	0
Yukon College				
Information Technology Equipment and Systems	100	192	192	0
Building Maintenance, Renovations and Space	1,075	425	425	0
Prior Years' Other Transfer Payments	0	378	976	1,088
	1,189	1,259	1,607	1,098
Total Other Transfer Payments	36,681	37,612	37,279	33,304
TOTAL GOVERNMENT TRANSFERS	41,666	42,547	42,264	37,863

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CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2015-16 ESTIMATE	Comparable		2013-14 ACTUAL
		2014-15 FORECAST	2014-15 ESTIMATE	
Beginning of the Year				
Cost of Tangible Capital Assets in Service	228,487	225,200	225,587	222,711
Accumulated Amortization	(127,373)	(122,451)	(122,732)	(116,695)
Work-in-Progress	32,184	3,549	10,315	5,448
Net Book Value	133,298	106,298	113,170	111,464
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Expenditures	6,815	3,743	1,700	2,760
Work-in-Progress put in Service during Year	38,562	945	945	0
Write-downs	0	(1,401)	0	0
Disposals	0	0	0	(271)
Accumulated Amortization				
Amortization Expense	(7,149)	(6,078)	(6,075)	(6,027)
Write-downs	0	1,156	0	0
Disposals	0	0	0	271
Work-in-Progress				
Capital Expenditures	11,249	29,006	29,343	1,364
Other Acquisition ⁽¹⁾	2,401	598	0	0
Work-in-Progress put in Service during Year	(38,562)	(945)	(945)	0
Write-downs	(24)	(24)	0	(3,263)
End of the Year				
Cost of Tangible Capital Assets in Service	273,864	228,487	228,232	225,200
Accumulated Amortization	(134,522)	(127,373)	(128,807)	(122,451)
Net Book Value	139,342	101,114	99,425	102,749
Work-in-Progress	7,248	32,184	38,713	3,549
Total Net Book Value and Work-in-Progress	146,590	133,298	138,138	106,298

(1) Yukon College expenditure - Centre for Northern Innovation in Mining. The building will be a Yukon Government asset upon completion.