

#### 4. Capital and Accumulated Amortization

Capital	Balance at beginning of year \$	Prior year adjustments (Note 6) \$	Balance at beginning of year restated \$	Acquisitions \$	Disposal \$	Balance at end of year \$
Leasehold improvements	2,419,264	(8,975)	2,410,289	450,441	0	2,860,730
Furniture	1,429,262	(25,710)	1,403,552	357,562	25,572	1,735,542
EDP Equipment	2,927,803	(78,529)	2,849,274	350,716	37,528	3,162,462
Other Equipment	2,091,931	0	2,091,931	154,902	40,402	2,206,431
	<u>8,868,260</u>	<u>(113,214)</u>	<u>8,755,046</u>	<u>1,313,621</u>	<u>103,502</u>	<u>9,965,165</u>

Accumulated Amortization	Balance at beginning of year \$	Prior year adjustments (Note 6) \$	Balance at beginning of year restated \$	Acquisitions \$	Disposal \$	Balance at end of year \$
Leasehold improvements	1,543,369	(2,992)	1,540,377	576,415	0	2,116,792
Furniture	520,894	(1,607)	519,287	99,607	15,851	603,043
EDP Equipment	1,940,092	(15,706)	1,924,386	424,683	30,899	2,318,170
Other Equipment	1,137,563	0	1,137,563	186,692	34,603	1,289,652
	<u>5,141,918</u>	<u>(20,305)</u>	<u>5,121,613</u>	<u>1,287,397</u>	<u>81,353</u>	<u>6,327,657</u>

Other Capital Assets	Balance at beginning of year \$	Prior year adjustments (Note 6) \$	Balance at beginning of year restated \$	Acquisitions \$	Disposal \$	Balance at end of year \$
Technology Enhancement Plan Project	0	1,422,846	1,422,846	4,227,976	0	5,650,822
	<u>0</u>	<u>1,422,846</u>	<u>1,422,846</u>	<u>4,227,976</u>	<u>0</u>	<u>5,650,822</u>

#### 5. Long-term Leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 1995 and April 30, 2000.

Accommodation expense consisted of:	1995 \$	1994 \$
Rentals	3,418,141	2,984,315
Services	52,804	39,988
	<u>3,470,945</u>	<u>3,024,303</u>