

## Appendix P

### Schedule of Tangible Capital Assets

#### Year ended March 31, 20

	General Capital Assets					Infrastructure			Totals	
	Land Improvements	Buildings	Machinery and Equipment	Computer Hardware and Software	Assets Under Construction	Road Surface/ Grade	Water Systems	Assets Under Construction	2010	2009
<b>Cost</b>										
Opening Costs	10,500	525,000	860,000	11,100	-	1,150,000	1,506,000	-	4,062,150	3,993,150
Additions During the Year	4,950	-	15,000	2,900	-	-	20,000	67,100	109,950	79,000
Disposals and Write-downs	-	-	(86,500)	-	-	-	-	-	(86,500)	(10,000)
Closing Costs	<b>15,000</b>	<b>525,000</b>	<b>788,500</b>	<b>14,000</b>	<b>-</b>	<b>1,150,000</b>	<b>1,526,000</b>	<b>67,100</b>	<b>4,085,600</b>	<b>4,062,150</b>
<b>Accumulated Amortization</b>										
Opening Accumulated Amortization	-	400,000	405,200	5,000	-	917,500	818,450	-	2,546,150	2,375,150
Amortization	-	15,000	22,200	2,000	-	57,500	75,300	-	172,000	175,000
Disposals and Write-downs	-	-	(74,400)	-	-	-	-	-	(74,400)	(4,000)
Closing Accumulated Amortization	<b>-</b>	<b>415,000</b>	<b>353,000</b>	<b>7,000</b>	<b>-</b>	<b>975,000</b>	<b>893,750</b>	<b>-</b>	<b>2,643,750</b>	<b>2,546,150</b>
Net Book Value of Tangible Capital Assets	<b>\$15,000</b>	<b>\$110,000</b>	<b>\$435,500</b>	<b>\$7,000</b>	<b>-</b>	<b>\$175,000</b>	<b>\$632,250</b>	<b>\$67,100</b>	<b>\$1,441,850</b>	<b>\$1,516,000</b>

#### Notes:

- Water underground networks contributed to the community totals \$450,000 and were capitalized at their fair value at the time of their receipt.
- The community has 15 kilometers of roads that are capitalized at a nominal value of \$270,000.