

Appendix F13-B

Capital Asset Categories

The following table lists the capital asset categories and examples of capital assets and costs.

<u>Capital Asset Category</u>	<u>Examples of Capital Assets</u>	<u>Examples of Capital Asset Costs</u>
Land and Land Improvements		
Land	<ul style="list-style-type: none"> • land acquired for parks, recreation and conservation purposes, building sites and other programs • land acquired for construction of road surface, drainage areas and allowances or future expansions 	<ul style="list-style-type: none"> • acquisition price • professional fees for title searches, architect, legal, engineering, appraisals, environmental surveys • improvement and development costs, such as land excavation, filling, grading, drainage, demolition of existing buildings (less salvage)
Land Improvements	<ul style="list-style-type: none"> • fencing and gates, parking lots, paths and trails, and landscaping 	<ul style="list-style-type: none"> • original purchase price or completed project costs, including costs of material and labour or costs of a contractor
Buildings and Building Improvements		
Buildings	<p>A roofed and walled structure built for permanent use consisting of:</p> <ul style="list-style-type: none"> • buildings with fire-proofed structural steel frames with reinforced concrete or masonry floors and roofs • buildings with reinforced concrete frames and concrete or masonry floors and roofs • operational storage facilities, sheds, small buildings, inventory storage buildings and pump houses • timber framed buildings 	<ul style="list-style-type: none"> • original purchase price or completed project costs, including basic costs of material and labour or costs of a contractor • costs to remodel, recondition or alter a purchased building to make it ready to use for the acquired purpose • preparation of plans, blueprints and specifications • costs of building permits, studies, tests (pre-acquisition costs) • professional fees for title searches, architect, legal, engineering, appraisals, environmental surveys • operating costs such as temporary buildings used during construction

<u>Capital Asset Category</u>	<u>Examples of Capital Assets</u>	<u>Examples of Capital Asset Costs</u>
Building Improvements	<ul style="list-style-type: none"> • major repairs that increase the value or useful life of the building, such as structural changes, installation or upgrade of heating and cooling systems, plumbing, electrical, phone systems • improvements that increase the functionality of leased or similar accommodations 	<ul style="list-style-type: none"> • complete project costs, including basic costs of material and labour or costs of a contractor • preparation of plans, blueprints and specifications • cost of building permits, studies, tests • professional fees for architect, legal, engineering, appraisals, environmental surveys • operating costs such as temporary buildings used during construction
Machinery and Equipment		
Heavy Equipment	<ul style="list-style-type: none"> • power and construction equipment, such as tractors and trucks one ton and over 	<ul style="list-style-type: none"> • original contract price or invoice price • freight charges • installation charges • charges for testing and preparation • costs of reconditioning used items when purchased • parts and labour associated with the construction of equipment
Operating Equipment	<p>Include, but not exclusive to:</p> <ul style="list-style-type: none"> • equipment specific to maintenance, shop and sanitation, safety, appliances and communication equipment • utility trailers, security systems, snowplows, radios, freezers, refrigerators, washers and meters 	<ul style="list-style-type: none"> • original contract price or invoice price • freight charges • installation charges • charges for testing and preparation • costs of reconditioning used items, when purchased • parts and labour associated with the construction of equipment
Transportation Equipment		
Vehicles	<ul style="list-style-type: none"> • used primarily for transportation purposes, such as trucks under one ton, vans, boats, all-terrain vehicles and snowmobiles • fire trucks • light duty (passenger) • medium duty (water/wastewater distribution) • vehicles in excess of one ton 	<ul style="list-style-type: none"> • original contract price or invoice price • freight charges • costs of reconditioning used items, when purchased

<u>Capital Asset Category</u>	<u>Examples of Capital Assets</u>	<u>Examples of Capital Asset Costs</u>
Office and Information Technology		
Computer Software	<ul style="list-style-type: none"> • off-the-shelf software and related upgrades, software licences after removing any maintenance or similar charges 	<ul style="list-style-type: none"> • purchase price of off-the-shelf software and related software upgrades in excess of threshold • installation charges
Computer Hardware	<ul style="list-style-type: none"> • servers, scanners, printers, hard drives, modems 	<ul style="list-style-type: none"> • purchase price • installation charges • freight charges
Office Furniture and Equipment	<ul style="list-style-type: none"> • desks, tables, chairs, filing cabinets, fax machines, photocopiers, video conferencing stations, projectors and digital cameras 	<ul style="list-style-type: none"> • original contract price or invoice price • freight and installation charges • costs of reconditioning used items, when purchased • parts and labour associated with the construction of furniture
Infrastructure		
Roads/Culverts – construction	<ul style="list-style-type: none"> • community roads and culverts within the built-up area • access roads and culverts within community boundary • excludes provincial roads (ex: provincial trunk highways) 	<ul style="list-style-type: none"> • direct costs of construction, including tender construction costs, labour, materials, survey costs and project specific design costs • construction and material costs related to overhead structures, culverts and signage • salary and travel costs for employees assigned to the project for direct management duties such as project management, inspection and quality control
Roads – repaving	<ul style="list-style-type: none"> • major resurfacing and preservation overlays on community roads within the built-up area and access roads within community boundary 	<ul style="list-style-type: none"> • direct costs of construction, including labour and materials • salary and travel costs for employees assigned to the project for direct management duties, such as project management, inspection and quality control
Outdoor Lighting	<ul style="list-style-type: none"> • light systems (traffic/ outdoor), new signage initiative and aggregate acquisition costs within the built-up area • street lamps 	<ul style="list-style-type: none"> • original purchase price • installation charges • charges for testing and preparation • parts and labour associated with construction and installation
Water Systems	<ul style="list-style-type: none"> • water mains, reservoirs, pumping facilities, pipes, 	<ul style="list-style-type: none"> • original purchase price

<u>Capital Asset Category</u>	<u>Examples of Capital Assets</u>	<u>Examples of Capital Asset Costs</u>
	water intake, tanks and associated non-mobile infrastructure	<ul style="list-style-type: none"> • direct costs of construction, including labour and materials • salary and travel costs for employees assigned to the project for direct management duties, such as project management, inspection and quality control
Wastewater Systems	<ul style="list-style-type: none"> • wastewater mains, reservoirs, pumping facilities, pipes, tanks and associated non-mobile infrastructure 	<ul style="list-style-type: none"> • original purchase price • direct costs of construction, including labour and materials • salary and travel costs for employees assigned to the project for direct management duties, such as project management, inspection and quality control
Engineered Structures	<ul style="list-style-type: none"> • bridges within the community boundary 	<ul style="list-style-type: none"> • direct costs of construction, including tender construction costs, labour, materials, survey costs and project specific design costs within the built-up area of the community • salary and travel costs for employees assigned to the project for direct management duties, such as project management, inspection and quality control
Other Infrastructure	<ul style="list-style-type: none"> • snow fences • playground and other recreational facilities 	<ul style="list-style-type: none"> • costs that support infrastructure, but are not included in any other category
Wastewater Lagoon	<ul style="list-style-type: none"> • lagoons 	<ul style="list-style-type: none"> • direct costs of construction, including tender construction costs, labour, materials, survey costs and project specific design costs within the built-up area of the community • salary and travel costs for employees assigned to the project for direct management duties, such as project management, inspection and quality control
Waste Disposal Site	<ul style="list-style-type: none"> • solid waste sites 	