

Appendix 1 - Sample Statement of Tangible Capital Assets – Gross Book Value

	Cost			
	Opening		Disposals &	Closing
	Balance	Acquisitions	Write-offs	Balance
SEGMENTED BY DIVISION				
Ambulance	910,426	47,061	66,050	891,437
Building Inspection		46,578		46,578
Cemetery	263,204			263,204
Facilities	4,248,133	2,167,470		6,415,603
IT	467,961	202,730		670,691
Fire	5,807,810	283,332		6,091,142
Library	2,908,322	790,848		3,699,170
Parks & Recreation	5,935,584	879,864		6,815,448
Real Estate	229,571	250	325	229,496
Solid Waste	1,992,593			1,992,593
Treasury				
Total General Capital	22,763,603	4,418,133	66,375	27,115,361
Roads	101,980,343	4,346,799		106,327,142
Sanitary Sewer	10,552,225	5,360,350		15,912,575
Storm Sewer	7,705,993	3,100		7,709,093
Water	16,807,391	76,148		16,883,540
Total Infrastructure Assets	137,045,952	9,786,397	0	146,832,350
Total Assets	159,809,555	14,204,530	66,375	173,947,711
SEGMENTED BY ASSET CLASS				
Land	4,322,418	37,250	325	4,359,343
Land Improvements	1,130,354	72,151	0	1,202,505
Buildings	9,230,445	2,797,615	0	12,028,060
Machinery & Equipment	5,752,615	1,403,817	0	7,156,433
Vehicles	2,327,771	107,299	66,050	2,369,021
Total General Capital	22,763,603	4,418,133	66,375	27,115,361
Land	1,520,345	4,090	0	1,524,435
Land Improvements	755,000	0	0	755,000
Buildings	2,746,141	4,162,092	0	6,908,233
Machinery & Equipment	31,379,421	1,455,000	0	32,834,421
Vehicles	7,223,643	1,031,966	0	8,255,610
Linear Assets	93,421,402	3,133,249	0	96,554,651
Total Infrastructure Assets	137,045,952	9,786,398	0	146,832,350
Total Assets	159,809,555	14,204,530	66,357	173,947,711

(from OMBI, "Implementation of Accounting for Capital Assets – Pilot Studies", page 28)

Appendix 2 - Sample Statement of Tangible Capital Assets - Net Book Value

	Net Book Value	
	Opening Balance	Closing Balance
SEGMENTED BY DIVISION		
Ambulance	439,729	331,063
Building Inspection	0	43,473
Cemetery	194,983	186,300
Facilities	2,836,017	4,917,063
IT	361,322	461,050
Fire	3,883,818	3,968,808
Library	2,027,729	2,470,609
Parks & Recreation	3,934,776	4,645,774
Real Estate	229,571	229,496
Solid Waste	1,931,374	1,919,337
Treasury		
Total General Capital	15,839,317	19,172,973
Roads	41,596,866	43,375,443
Sanitary Sewer	5,924,600	11,050,855
Storm Sewer	5,037,410	4,889,038
Water	11,406,523	11,140,953
Total Infrastructure Assets	63,965,398	70,456,289
Total Assets	79,804,716	89,629,263
SEGMENTED BY ASSET CLASS		
Land	4,322,418	4,359,343
Land Improvements	922,555	957,368
Buildings	6,245,433	8,843,965
Machinery & Equipment	3,161,876	3,936,816
Vehicles	1,187,035	1,075,482
Total General Capital	15,839,317	19,172,973
Land	1,520,345	1,524,435
Land Improvements	396,467	383,933
Buildings	1,790,447	5,866,313
Machinery & Equipment	8,472,032	9,610,450
Vehicles	3,048,070	3,502,989
Linear Assets	48,738,037	49,568,169
Total Infrastructure Assets	63,965,398	70,456,289
Total Assets	79,804,716	89,629,263

Note: Values shown = gross book value less accumulated amortization.
 (from OMBI, "Implementation of Accounting for Capital Assets – Pilot Studies", page 30)

Appendix 3 - Sample Schedule of Accumulated Amortization

	Accumulated Amortization			
	Opening Balance	Amortization	Disposals & Write-offs	Closing Balance
SEGMENTED BY DIVISION				
Ambulance	470,697	155,727	66,050	560,374
Building Inspection		3,105		3,105
Cemetery	68,221	8,683		76,904
Facilities	1,412,116	86,424		1,498,540
IT	106,640	103,001		209,641
Fire	1,923,992	198,342		2,122,334
Library	880,593	347,967		1,228,561
Parks & Recreation	2,000,808	168,866		2,169,674
Real Estate	0	0		0
Solid Waste	61,220	12,036		73,256
Treasury				
Total General Capital	6,924,286	1,084,152	66,050	7,942,388
Roads	60,383,477	2,568,222		62,951,699
Sanitary Sewer	4,627,625	234,095		4,861,720
Storm Sewer	2,668,583	151,472		2,820,055
Water	5,400,869	341,718		5,742,586
Total Infrastructure Assets	73,080,554	3,295,506	0	76,376,060
Total Assets	80,004,840	4,379,659	66,050	84,318,448
SEGMENTED BY ASSET CLASS				
Land	0	0	0	0
Land Improvements	207,799	37,339	0	245,138
Buildings	2,985,012	199,082	0	3,184,095
Machinery & Equipment	2,590,739	628,878	0	3,219,617
Vehicles	1,140,736	218,852	66,050	1,293,539
Total General Capital	6,924,286	1,084,152	66,050	7,942,388
Land	0	0		0
Land Improvements	358,533	12,533	0	371,067
Buildings	955,693	86,226	0	1,041,920
Machinery & Equipment	22,907,389	316,582	0	23,223,971
Vehicles	4,175,573	577,048	0	4,752,621
Linear Assets	44,683,365	2,303,117	0	46,986,482
Total Infrastructure Assets	73,080,554	3,295,506	0	76,376,060
Total Assets	80,004,840	4,379,658	66,050	84,318,448

(from OMBI, "Implementation of Accounting for Capital Assets – Pilot Studies", page 29)

Appendix 4 - Sample Schedule of Work-in-Progress

Segmented by Division	Cost			
	Opening Balance	Expenditures in 2005	less Assets Capitalized	Closing Balance
Ambulance	234,567	47,061	66,049	215,579
Building Inspection	0	46,577	0	46,577
Cemetery	0	0	0	0
Facilities	456,789	2,167,469	678,901	1,945,357
IT	467,961	202,729	335,345	335,345
Fire	1,234,567	283,332	283,332	1,234,567
Library	456,789	0	456,789	0
Parks & Recreation	2,345,678	879,864	1,987,654	1,237,888
Real Estate	98,765	23,456	122,221	0
Solid Waste	1,992,593	456,789	0	2,449,382
Treasury	0	10,800	10,800	0
Total General Capital	7,287,709	4,118,077	3,941,091	7,464,695
Roads	23,456,789	9,012,345	12,345,678	20,123,456
Sanitary Sewer	4,567,890	2,345,678	3,456,789	3,456,779
Storm Sewer	1,234,567	345,678	890,123	690,122
Water	12,345,678	1,234,567	6,789,012	6,791,233
Total Infrastructure Assets	41,604,924	12,938,268	23,481,602	31,061,590
Total Work-in-Progress	48,892,633	17,056,345	27,422,693	38,526,285

Segmented by Asset Class				
Land	4,321,098	0	1,987,654	2,333,444
Land Improvements	1,234,567	234,567	0	1,469,134
Buildings	1,608,588	2,797,615	1,263,737	3,142,466
Machinery & Equipment	123,456	1,085,895	689,700	519,651
Vehicles	0	0	0	0
Total General Capital	7,287,709	4,118,077	3,941,091	7,464,695
Land	1,520,345	4,090	1,020,345	504,090
Land Improvements	755,000	0	755,000	0
Buildings	8,901,234	2,121,155	4,874,461	6,147,928
Machinery & Equipment	5,736,989	1,455,000	3,595,995	3,595,994
Vehicles	0	0	0	0
Linear Assets	24,691,356	9,358,023	13,235,801	20,813,578
Total Infrastructure Assets	41,604,924	12,938,268	23,481,602	31,061,590
Total Work-in-Progress	48,892,633	17,056,345	27,422,693	38,526,285

For illustration only. Major expenditures and capitalizations might be itemized or explained in accompanying notes. PS1200 does not require this schedule to be provided in the Financial Statements

Appendix 5 - Sample asset record

Department	_____
Division	_____
Asset Category	_____
Asset Sub Category	_____
Asset Description	_____
Location	_____
Identification # 1	_____
Identification # 2	_____
Identification # 3	_____
Identification # 4	_____
Acquisition Month	_____
Acquisition Year	_____
In Service Month	_____
In Service Year	_____
Purchase Price	_____
Estimated Purchase Price	_____
Manufacturer	_____
Supplier #1	_____
Supplier #2	_____
Disposal Value	_____
Depreciable Life	_____
Comments	_____

Note: Attach a copy of any costing information (Invoices) you have.
(from OMBI, "Implementation of Accounting for Capital Assets – Pilot Studies", page 25)

Appendix 6 - Sample Inventory Methodology

This shows the methodology developed by a pilot site for completing the inventory and its valuation. This table shows the logic used in the spreadsheet. The next page shows a segment of the asset catalogue for a municipal park.

Year of Acquisition: Self Explanatory		
Quantity:	The Number of Actual Items	
	or	
	Quantity in Square Meters	
	i.e. Parking Lots, Fencing, Sodded Area etc.	
Net Cost:	The Actual Cost at the Acquisition Date	
	or	
	The Discounted Value to Estimate What the Cost Would Have Been at the Time of Acquisition	
	i.e. If the Quoted Price from 2006 is \$1000 and the Time of Acquisition was 1990, Use the Pricing Formulas for 2005 and 1989.	
	2006 - 1990 = 16 years (There is No Pricing Index Formula for the Year 2006 as Yet)	
	2005 - 1989 = 16 years (The Pricing Index Formulas are Available for the Years 1964 - 2005)	
	Net Price	\$1,000.00 2006 Quoted Price
	Divide by	1.0 2005 Pricing Index Formula
	Multiply by	0.61895316 1989 Pricing Index Formula
	Equals	\$618.95 Discounted Value at 1990 (Net Cost)
Acquisition Cost: Equals Quantity Multiplied by Net Cost		
Estimated Value (in this case) at December 2005:		
	Equals Acquisition Cost Multiplied by Pricing Index Formula for (in this case) 1989 which is 0.61895316	
Amortization Method: In this case we used the Straight-line Method		
Estimated Useful Life: Usually Done in Years however, there are Some Exceptions, (in this case years)		
Age as of (in this case) December 2005		
	(in this case) 2005 - 1989 = 16 years	
Dispositions: Assets that have been Disposed of in Dollar Value (Should be Equal to Estimated Value at Dec 2005)		
Accumulated Amortization (in this case) at December 2005:		
	Equals Estimated Value at December 2005, Divide by Estimated Useful Life, Multiplied by Age as of 2005	
Net Book Value (in this case) at December 2005:		
	Equals Estimated Value at December 2005, Minus Accumulated Amortization at December 2005	
Current Amortization (in this case) at December 2005:		
	Equals Estimated Value, Divide by Estimated Useful Life, Multiplied by 1 Year	

Appendix 7 – SAMPLE ASSET INVENTORY SPREADSHEET

Tangible Capital Asset	Classification (Chippewa Park and Brule Bay)	Year of Acquisition	Quantity	Net Cost	Acquisition Cost	Comments	Estimated at Dec
Land:	Land associated with structures or future development.						
	Land under buildings, parks, playgrounds, fields, open space.						
	Acres - Land	1917	270.00	25,000.00	25,000.00	History Notes	25
	Acres - Land (Brule Bay)		52.00				
	Acres - Water						
	Acres - Buffer System						
Land Improvements:	Acres - Noise/Buffer System						
	Archways						
	Berms (Grass 1800')	1990	1800		0.00		
	Berms (Rock - 900')	1940	1	1.00	1.00		
	Breakwater - Reconstruction (Not Regular Maint)	1970	1	32,000.00	32,000.00	By-Law 140-1970	32
	Causeway (Brule Bay)	1948	1	1.00	1.00	History Notes	
	Decks						
	Docks (Wood - 450')	1948	1	1.00	1.00		
	Fencing (Beach - 2054')	2003	684.667	55.10	37,728.00	Price from Kam Phase III 1:	33
	Fencing (Chain Link - 6442')	1987	2147.33	35.78	76,838.12	Price from Kam Phase III 1:	44
	Gates	1974	66	15.15	999.95	Price from Kam Phase III 1:	
	Headlands						
	Irrigation System						
	Landscaping - Sodded Area	1965	79496	0.62	48,916.62	Sunshine Landscaping Qu	6
	Man Made Lakes						
	Monuments						
	Outdoor Pools						
	Parking Lots (Beach - Price / Mtr sq)	1990	2872.22	8.05	23,119.89	Bruno's Contracting Quote	14
	Parking Lots (Main - Price / Mtr Sq)	1990	10511.1	8.05	84,609.03	Bruno's Contracting Quote	54
	Parking Lots (Zoo - Price / Mtr Sq)	1990	2800	8.05	22,538.56	Bruno's Contracting Quote	14
	Pathways						
	Picnic Sites						
	Playground Units / Structures	1975	1	7,208.85	7,208.85	Schedule of Pricing - J Kuz	1
	Retaining Walls						
	Sculptures	1981	2	1.00	2.00		
	Signage (Large)	2003	4	80.42	321.68	Invoice	
	Signage (Small)	2003	20	80.42	1,608.40	Invoice	1
	Site Improvements						
	Sliding Hills						
	Sportfields - Baseball						
	Sportfields - Basketball						
	Sportfields - Soccer						
	Sportfields - Tennis						
	Swings (Main Beach)	1965	1	465.34	465.34	Used PO	
	Swings (Sandy Beach)	2001	1	3,093.90	3,093.90	Used PO	2
	Trees						
	Wildlife Exhibit (1974 - 1979 / 5 years @ \$45	1974	5	45,000.00	225,000.00	History Notes	914
	Winter Rinks						
Buildings: (Structures)	Administration	1973	1	23,692.36	23,692.36	2001 Stats	5
	Arenas						

Appendix 8 - Asset life expectancies (sample)

A comprehensive table of suggested asset life spans can be found in Appendix C of OMBI's "Municipal Guide to Accounting for Tangible Capital Assets". Assets are identified by Primary Asset Class, Functional Asset Category and Asset Description.

To some extent, this is subject to local conditions. It was pointed out that a roadbed which might last 40 years in southern Ontario could die within 25 years up north, due to increased frost shattering. Use this table as a guide, tempered by your own local experience.

As an example, the following is the estimated asset life for registered motor vehicles by the various organizations cited. Note that Treasury Board defines the actual data range. Looking at the numbers, 5 or 6 years would appear to be the logical consensus.

Organization	Asset Life
AMERICAN APPRAISAL ASSOC.	6
MIN OF TRANSPORT. ONTARIO	
TREASURY BOARD	3-10
SOUTH. DAKOTA	5
NORTH CAROLINA	6
LOUISIANA	8
UNIVERSITY. of MONTANA	5
PROV. Of B.C.	7
PROV. Of NEWFOUNDLAND	7
PROV. of NOVA SCOTIA (Note 1)	35%
SASKATCHEWAN Inst. of A.S. & T.	8
MANITOBA	
HALIFAX	5
UNIVERSITY of REGINA	6
BRANT (Pilot)	
NIAGARA (Pilot)	
HAMILTON (Pilot)	
YORK (Pilot)	5
MUSKOKA (Pilot)	5
THUNDER BAY (Pilot)	
HALTON	

Note 1 – The Province of Nova Scotia amortizes vehicles using a percentage of declining balance. The rate used is 35%. This compares to the Canada Revenue Agency rate of 30%.