

Appendix P Schedule of Tangible Capital Assets

Year ended March 31, 2016

	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
Cost										
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	15,000	525,000	788,500	14,000	-	1,150,000	1,526,000	67,100	4,085,600	4,062,150
Accumulated Amortization										
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	-	415,000	353,000	7,000	-	975,000	893,750	-	2,643,750	2,546,150
Net Book Value of Tangible Capital Assets	\$15,000	\$110,000	\$435,500	\$7,000	-	\$175,000	\$632,250	\$67,100	\$1,441,850	\$1,516,000

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.