

**TANGIBLE CAPITAL ASSET POLICY
APPENDIX A**

PRIMARY CLASS		SECONDARY CLASS		<u>Capital</u>	<u>Estimated</u>
<u>Code</u>	<u>Description</u>	<u>Code</u>	<u>Description</u>	<u>Threshold</u>	<u>Useful Life</u> <u>(years)</u>
100	LAND	101	Parking Lots	zero	
		102	Rental Property	zero	
		103	Cemeteries	zero	
		104	Walkways and R.O.W.s	zero	
		105	Street Allowances & Laneways	zero	
		106	Sewage Pump Stations	zero	
		107	Other Lands	zero	
		108	Foot Reserves	zero	
		109	City of Sarnia Property	zero	
		110	Park Lands	zero	
		200	LAND IMPROVEMENTS	201	Paving
202	Lighting			\$10,000	20
203	Fencing			\$10,000	20
204	Recreational Assets			\$10,000	20
205	Other			\$10,000	5-50
300	BUILDINGS	301	Standard Buildings	\$10,000	9-100
		302	Minor Buildings	\$10,000	9-100
			Structure	\$10,000	50
			HVAC	\$10,000	15
			Elevators	\$10,000	20
			Roof	\$10,000	25
			Services	\$10,000	50
400	LEASEHOLD IMPROVEMENTS	401	Leasehold Improvements	\$10,000	term of lease
500	MACHINERY & EQUIPMENT	501	Waste Treatment Plants		
			- mechanical/equipment	\$10,000	15
			- pumps	\$10,000	25
			Wastewater Pumping Stations		
			- mechanical/equipment	\$10,000	15
			- pumps	\$10,000	25
		502	Water Treatment Plants		
			- mechanical/equipment	\$10,000	15
			- pumps	\$10,000	25
			Water Pumping Stations		
			- mechanical/equipment	\$10,000	15
			- pumps	\$10,000	25
		503	Maintenance Equipment	\$10,000	20
		504	EMS Equipment	\$10,000	10
505	Police Services Equipment	\$10,000	10		
506	Fire Department Equipment	\$10,000	10		
507	Ice-Making Equipment	\$10,000	20		
508	Other Machinery & Equipment	\$10,000	5-25		
600	FURNITURE AND EQUIPMENT	601	Office Furnishings	\$5,000	20
		602	Office Equipment	\$5,000	10

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					<u>(years)</u>
700	COMPUTER HARDWARE	701	Computer Hardware	\$5,000	5
800	COMPUTER SOFTWARE	801	Computer Software	\$5,000	5
900	LICENSED VEHICLES	901	Licensed Vehicles		
			- cars	\$10,000	7
			- pick up trucks, vans, SUVs	\$10,000	10
			- fire trucks	\$10,000	20
			- police vehicles	\$10,000	5
			- dump trucks	\$10,000	12
			- transit busses	\$10,000	15
1000	UNLICENSED VEHICLES	1001	Unlicensed Vehicles		
			- motorized vehilces	\$10,000	20
			- trailers	\$10,000	15
			- mowers	\$10,000	15
			- equipment attachments	\$10,000	20
1100	CAPITAL WORKS IN PROGRESS	1101	Capital Works in Progress	N/A	
1200	LINEAR ASSETS	1201	Sanitary Sewers	\$50,000	50/60
		1202	Storm Sewers	\$50,000	60
		1203	Culverts	\$25,000	30/40
		1204	Water Distribution	\$50,000	60
		1205	Fire Hydrants	\$10,000	40
		1206	Water Meters	\$5,000	15
		1207	Bridges	\$50,000	45
		1208	Roads - Arterial	\$100,000	50
		1209	Roads - Local	\$100,000	50
		1210	Sidewalks	\$50,000	30
		1211	Street Lighting	\$10,000	30
		1212	Signal Lights	\$5,000	25
		1213	Paths and Trails		
			- gravel	\$25,000	15
			- paved	\$25,000	20
		1214	Marine Infrastructure	\$25,000	20
		1215	Catch Basins	\$10,000	50
		1216	Man-Holes	\$10,000	50