



# Local Government - Capital Expenditures

## 2006 Actual

Form A18

Confidential when completed

Si vous préférez ce questionnaire en français, veuillez cocher

Collected under the authority of the Statistics Act, Revised Statutes of Canada, 1985, Chapter S19.

**Completion of this questionnaire is a legal requirement under this Act.**

Please update above name and address if necessary.



When completed, photocopy for your records and return original in envelope supplied.	To: <b>Statistics Canada OID, JT2-C14 170 Tunneys Pasture Driveway Ottawa, Ontario K1A 0T6</b>	Target date for receipt: <b>August 22, 2007</b>
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This survey is conducted by the Public Institutions Division. It is designed to collect financial information in a form permitting the estimation of financial statistics for all local governments well in advance of final statistical reports. The survey results will be aggregated by function and by asset type and submitted to several Divisions in Statistics Canada.

Data collected in this survey of capital expenditures is included in the publications "Private and Public Investment in Canada" and "Construction in Canada". These publications assist analysts interested in assessing the employment potential for labour, materials and services as a result of these expenditures in each province and territory. Totals are published in a format that safeguards confidentiality as required by the Statistics Act.

**FEDERAL-PROVINCIAL AGREEMENTS TO SHARE INFORMATION:**

To avoid duplication of enquiry and to provide consistent statistics, this survey is being conducted under cooperative agreements, made in accordance with the Statistics Act, Revised Statutes of Canada, 1985, Chapter S19 under Section 11 for the exchange of information with the statistical bureaus of Newfoundland, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia, for respondents in each of the respective provinces; and under Section 12 for joint collection and sharing information with the Prince Edward Island Department of Provincial Treasury, the Nova Scotia Department of Finance, the Nova Scotia Department of Natural Resources, the Budget Planning and Economics Division of Alberta Treasury, the Northwest

Territories Bureau of Statistics, the Nunavut Bureau of Statistics, the Yukon Bureau of Statistics and Natural Resources Canada.

Statistics Canada only enters into Section 11 agreements with provincial statistical agencies which have statistics acts similar to the federal act. These agencies have the authority to collect this information and have the same provisions for confidentiality and penalties for disclosure of information as the Federal Statistics Act. The agreements with the agencies under Section 12 require that they keep the information confidential and use it only for statistical and research purposes.

Agreements coming under Section 12 of the Canada Statistics Act shall not apply to any respondent who gives notice in writing to the Chief Statistician that he objects to the sharing of the information.

**The data sought include detailed actual information for 2006.**

Estimation techniques require the data for this year for every local government surveyed. Where detailed actual data for 2006 are not available, **please provide your own best estimates.**

If any questions should arise regarding the completion of this form, please call the Public Institutions Unit at (613) 951-1063; facsimile: 1-800-755-5514 (toll free); e-mail: [piu/uip@statcan.ca](mailto:piu/uip@statcan.ca).

**NOTE:** An electronic version of this survey in Excel97 is available. Use above e-mail address for a request..

**The requested information INCLUDES data from water and sewer funds but EXCLUDES data from public transit, gas, telephone and electric operations as well as hospitals and schools.**

**PLEASE REFER TO REPORTING GUIDE ON PAGE 7**

Standard and custom tabulations of the survey results are available by contacting the Data Dissemination and External Relations Coordinator, Public Institutions Division, at (613) 951-0767.

Name of person completing this report: _____	Telephone number: [ ] [ ] [ ] [ ] - [ ] [ ] [ ] [ ]	Date of this report: [ ] [ ]   [ ] [ ]   2   0   0   7 Day Month Year
Official position: _____	Facsimile number: [ ] [ ] [ ] [ ] - [ ] [ ] [ ] [ ]	
	E-mail: _____	

**Goods and Services Tax / Harmonized Sales Tax**

We request that the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) paid by your municipality be reported NET of the tax credits and rebates on pages 2 through 5 of the questionnaire. We anticipate that some respondents will not be able to report their figures in this manner. Please indicate here (check one box only) how the GST/HST will be reported.

1. Net GST/HST .....	001
2. Gross GST/HST .....	002
3. No GST/HST .....	003
4. Other (specify) _____	004

**Statistics Canada use only**

Source	005
Edited	
Checked	
Date	
Entered	

**SECTION A: CAPITAL EXPENDITURES AND RELATED INFORMATION (exclude repair and maintenance)**

Reporting Guide is on page 7.

CODES (enter combinations from page 8)		BUILDINGS, ENGINEERING STRUCTURES AND LAND				RELATED INFORMATION		
		2006 ACTUAL				Expected Useful Life of New Assets in columns 3 and 4	Expected Remaining Useful Life of Used Assets in column 5	
		New Assets (including additions)	Renovation, Resurfacing, Retrofit, Refurbishing, Overhauling and Rehabilitation	Used Assets	Land			
(1) Function Code	(2) Asset Code	(3)	(4)	(5)	(6)	(7)	(8)	
		(nearest \$'000)				(number of years)		
006			007	008	009	010	011	012
013			014	015	016	017	018	019
020			021	022	023	024	025	026
027			028	029	030	031	032	033
034			035	036	037	038	039	040
041			042	043	044	045	046	047
048			049	050	051	052	053	054
055			056	057	058	059	060	061
062			063	064	065	066	067	068
069			070	071	072	073	074	075
076			077	078	079	080	081	082
083			084	085	086	087	088	089
090			091	092	093	094	095	096
097			098	099	100	101	102	103
104			105	106	107	108	109	110
111			112	113	114	115	116	117
118			119	120	121	122	123	124
125			126	127	128	129	130	131
132			133	134	135	136	137	138
139			140	141	142	143	144	145
146			147	148	149	150	151	152
153			154	155	156	157	158	159
160			161	162	163	164	165	166
167			168	169	170	171	172	173
174			175	176	177	178	179	180
181			182	183	184	185	186	187
188			189	190	191	192	193	194
195			196	197	198	199	200	201
<b>TOTAL</b>		413	414	415	416			

If reporting significant expenditures for **asset codes** 1999, 4999 and 0001, please describe below:

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**SECTION A (Concluded): CAPITAL EXPENDITURES AND RELATED INFORMATION (exclude repair and maintenance)**

Reporting Guide is on page 7.

CODES (enter combinations from page 8)		MACHINERY AND EQUIPMENT			RELATED INFORMATION		
		2006 ACTUAL			Expected Useful Life of New Assets in columns 11 and 12	Expected Remaining Useful Life of Used Assets in column 13	
		New Assets (including major replacement parts)	Renovation, Retrofit, Refurbishing, Overhauling and Rehabilitation	Used Assets			
(9) Function Code	(10) Asset Code	(11)	(12)	(13)	(14)	(15)	
		(nearest \$'000)			(number of years)		
423			424	425	426	427	428
429			430	431	432	433	434
435			436	437	438	439	440
441			442	443	444	445	446
447			448	449	450	451	452
453			454	455	456	457	458
459			460	461	462	463	464
465			466	467	468	469	470
471			472	473	474	475	476
477			478	479	480	481	482
483			484	485	486	487	488
489			490	491	492	493	494
495			496	497	498	499	500
501			502	503	504	505	506
507			508	509	510	511	512
513			514	515	516	517	518
519			520	521	522	523	524
525			526	527	528	529	530
531			532	533	534	535	536
537			538	539	540	541	542
543			544	545	546	547	548
549			550	551	552	553	554
555			556	557	558	559	560
561			562	563	564	565	566
567			568	569	570	571	572
573			574	575	576	577	578
579			580	581	582	583	584
585			586	587	588	589	590
<b>TOTAL</b>			772	773	774		

If reporting significant expenditures for **asset code 9099**, please describe below:

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**SECTION B: NON-CAPITAL REPAIR AND MAINTENANCE EXPENDITURES ON FIXED ASSETS - 2006 ACTUAL**  
(see Reporting Guide, item 23)

	(nearest \$'000)
1. Total repair and maintenance – Buildings and Engineering Structures	777
2. Total repair and maintenance – Machinery and Equipment	778
<b>3. GRAND TOTAL REPAIR AND MAINTENANCE</b>	<b>779</b>

**SECTION C: CAPITAL GRANTS FROM FEDERAL AND PROVINCIAL GOVERNMENTS AND THEIR AGENCIES / ENTERPRISES – 2006 ACTUAL**  
(see Reporting Guide, item 24)

FUNCTION:	Federal		Provincial	
	Government	Agency / Enterprise	Government	Agency / Enterprise
	(1)	(2)	(3)	(4)
	(nearest \$'000)		(nearest \$'000)	
1. General government	782	783	784	785
2. Protection of persons and property	786	787	788	789
3. Transportation and communications	790	791	792	793
4. Environmental health (include water)	794	795	796	797
5. Public health	798	799	800	801
6. Social welfare	802	803	804	805
7. Environmental development: Housing	806	807	808	809
8. Other	810	811	812	813
9. Recreation and culture	814	815	816	817
10. Other (specify) _____	818	819	820	821
<b>11. TOTAL</b>	<b>822</b>	<b>823</b>	<b>824</b>	<b>825</b>

**SECTION D: COSTS COMPONENTS OF ENVIRONMENTAL HEALTH EXPENDITURES - 2006 ACTUAL**  
(see Reporting Guide, item 25)

Expenditure	Function	Buildings, Engineering Structures and Land			Machinery and Equipment		
		Total Expenditures from page 2	Expenditures on Own Account Work	Expenditures for Work Performed by Contractors	Total Expenditures from page 3	Expenditures on Own Account Work	Expenditures for Work Performed by Contractors
		(1) = (2) + (3)	(2)	(3)	(4) = (5) + (6)	(5)	(6)
1. Water supply	41	1075	1076	1077	1078	1079	1080
2. Sewage collection and disposal (exclude storm sewers)	42	1081	1082	1083	1084	1085	1086
3. Garbage and waste collection and disposal (include recycling)	43	1087	1088	1089	1090	1091	1092
4. Other environmental health	49	1093	1094	1095	1096	1097	1098

**SECTION E: DISPOSALS/SALES OF FIXED ASSETS – 2006 ACTUAL**  
(see Reporting Guide, item 26)

CODE (enter from page 8)	Selling Price	Accumulated Capital Cost	Age
(1)	(2)	(3)	(4)
Asset Code	(nearest \$'000)		(number of years)
838	839	840	841
842	843	844	845
846	847	848	849
850	851	852	853
854	855	856	857
858	859	860	861
862	863	864	865
866	867	868	869
870	871	872	873
874	875	876	877
<b>TOTAL</b>		918	

**SECTION F: ANALYSIS OF REASONS FOR DISPOSALS/SALES OF FIXED ASSETS – 2006 ACTUAL**  
(see Reporting Guide, item 27)

	% of Total Accumulated Capital Cost of column 3 Section E
1. End of expected useful life	921 %
2. Damaged or destroyed	922 %
3. Outdated technology	923 %
4. Energy inefficient	924 %
5. Assets no longer needed (surplus)	925 %
6. Other (specify major reasons below)	926 %
	<b>◆ 100%</b>

**SECTION G: ANALYSIS OF REASONS FOR CAPITAL EXPENDITURES (excluding Used Assets and Land) – 2006 ACTUAL**  
(see Reporting Guide, item 27)

	Buildings and Engineering Structures	Machinery and Equipment
	% of the sum of columns 3 and 4 Section A	% of the sum of columns 11 and 12 Section A
	(1)	(2)
1. Capacity expansion and/or new installation	929 %	930 %
2. Replacement and/or modernization	931 %	932 %
3. Pollution abatement and control	933 %	934 %
4. Improvement to working environment (health, safety, security, etc.)	935 %	936 %
5. Reduction of energy cost	937 %	938 %
6. Other (specify) _____	939 %	940 %
	<b>100 %</b>	<b>100 %</b>

**SECTION H: ANALYSIS OF REASONS FOR CHANGES IN CAPITAL EXPENDITURE PLANS – 2006 ACTUAL**  
(see Reporting Guide, item 28)

Complete only if this report shows significant changes from the expenditures reported previously on the "2006 Preliminary" survey (green questionnaire).	Buildings, Engineering Structures and Land	Machinery and Equipment
	(1)	(2)
	(Please check appropriate boxes)	
1. Abandoned plans (indefinitely)	943 <input type="checkbox"/>	944 <input type="checkbox"/>
2. Deferred plans to future year(s)	945 <input type="checkbox"/>	946 <input type="checkbox"/>
3. Reduced the size of the currently planned project(s)	947 <input type="checkbox"/>	948 <input type="checkbox"/>
4. Expanded the size of the currently planned project(s)	949 <input type="checkbox"/>	950 <input type="checkbox"/>
5. Introduced additional project(s) into current plans	951 <input type="checkbox"/>	952 <input type="checkbox"/>
6. Project(s) ahead of schedule	953 <input type="checkbox"/>	954 <input type="checkbox"/>
7. Project(s) behind schedule	955 <input type="checkbox"/>	956 <input type="checkbox"/>
8. Better information or revised reporting procedures	957 <input type="checkbox"/>	958 <input type="checkbox"/>
9. Changes in capital grant allocations	959 <input type="checkbox"/>	960 <input type="checkbox"/>
10. Other (specify) _____	961 <input type="checkbox"/>	962 <input type="checkbox"/>



## REPORTING GUIDE

1. **The primary intent of this survey is to measure the amount of new investment in fixed assets, by local governments, on a functional basis with asset type detail.**
2. **Please report gross capital expenditures and related information in Section A on pages 2 and 3 using combinations of codes from page 8. Also complete Sections B to H inclusive on pages 4 and 5.**
3. **Capital expenditures are requested on an accrual basis. A project which spans more than one year should be reported in each year, to the extent of achievement in each year, irrespective of when payment is made.**
4. **Goods and Services Tax / Harmonized Sales Tax – Report expenditures inclusive of the amount of Goods and Services Tax (GST) / Harmonized Sales Tax (HST) paid by your municipality NET of tax credits and rebates.**
5. **The requested information INCLUDES data from water and sewer funds but EXCLUDES data from public transit, gas, telephone and electric operations as well as hospitals and schools.**
6. **The data sought include detailed actual information for 2006. Where detailed actual data for 2006 are not available please provide your own best estimates.**
7. Multi-purpose structures, multi-use or pooled assets should be coded according to principal use.
8. Transfers, grants-in-aid or shared-cost contributions received from the Federal or Provincial governments or their agencies / enterprises for capital purposes should be reported in Section C on page 4 and **should not be netted** from expenditures reported in Section A.
9. Shared-cost contributions received from other municipal authorities (municipalities, conservation authorities, etc.) **should not be netted** against the total cost of joint projects. The total cost of such projects should be reported by the municipality responsible for construction. The contributions made toward such projects, by other municipalities, should not be considered as capital expenditures by them. Information reported in this manner will prevent duplication of data when returns are aggregated to obtain provincial totals.
10. Data requested in **percentages** should be rounded to the nearest whole number.

### SECTION A: Capital Expenditures and Related Information

11. **Capital Expenditures** – Report gross expenditures for new and used buildings and machinery and equipment, as well as engineering structures and land. Include the cost of renovation, resurfacing, retrofit, refurbishing, overhauling and rehabilitation. Include also leasehold improvements and costs charged to capital account such as architectural, legal and engineering fees as well as work done by your own labour force and installation costs for machinery and equipment. Do not deduct receipts for insurance claims or allowances for scrap or trade-ins. **Exclude** repair and maintenance expenditures which are to be reported separately in Section B.
12. **Buildings, Engineering Structures and Land** – Report, in the New Assets column 3 page 2, the total cost of construction (contract and by own employees) to the extent of achievement in each year. The cost of any machinery and equipment which is an integral or built-in feature of the structure (i.e. elevators, heating equipment, sprinkler systems, environmental controls, intercom systems, etc.) should be reported as part of that structure as well as landscaping, other site preparations, associated parking lots, etc. Also include all preconstruction planning and design costs such as engineering and consulting fees, surveying, soil testing, etc., and any materials supplied to construction contractors for installation. Machinery, equipment and furnishings which are housed in structures and which can be removed or replaced without significantly altering the structure should be reported separately on page 3.

Report in the appropriate columns expenditures for: Renovation, Resurfacing, Retrofit, Refurbishing, Overhauling, Rehabilitation; Used Assets; Land.

13. **Machinery and Equipment** – Report, in the New Assets column 11 page 3, the total installed cost of all machinery such as motors, generators, etc. and the delivered cost of movable equipment such as automobiles, trucks, professional and scientific equipment, office furniture and fixtures, etc., whether for your own use or for lease to others.

Computer-assisted assets are assets that possess the ability to be programmed and, to a degree, adjust their behaviour in response to changes in their physical environment. Includes robots, numerically controlled machine tool equipment and individual computerized machines.

Report in the appropriate columns expenditures for: Renovation, Retrofit, Refurbishing, Overhauling, Rehabilitation; Used Assets.

14. **New Assets** – Report gross expenditures for new assets constructed (including additions) and new machinery and equipment purchased (including major replacement parts). Report land purchases in column 6 on page 2.

15. **Renovation, Resurfacing, Retrofit, Refurbishing, Overhauling and Rehabilitation** – Report capital expenditures made that increase the value of **existing** assets. Exclude repair and maintenance costs (see item 23).
16. **Used Assets** – Report gross acquisition costs of existing buildings and used machinery and equipment. The purchase of **imported** used assets should be reported in the New Assets columns.
17. **Land** – Report gross acquisition costs and include associated legal, surveying and other fees.
18. **Expected Useful Life of New Assets** – Report the number of years of use expected in the life of new fixed assets as at the time of acquisition. If similar new assets are being reported with varying lives please enter these on separate lines or provide a weighted average.
19. **Expected Remaining Useful Life of Used Assets** - Report the number of years of use expected to remain in the life of used fixed assets at the time of acquisition. If similar used assets are being reported with varying lives please enter these on separate lines or provide a weighted average.
20. **Function and Asset Codes** – See lists and examples on page 8. These identifiers will enable Statistics Canada to release the aggregated survey results by both the type of service being provided and the type of fixed asset being acquired.
21. The cost of assets, **being acquired for the same functional program AND within a particular asset code grouping**, can be combined when reporting (e.g. the total cost of three fire trucks could be entered once and coded 236005).
22. Should you require additional lines for any section please photocopy the relevant blank page, complete and attach to the questionnaire.

### SECTION B: Non-Capital Repair and Maintenance Expenditures

23. Report the gross non-capital repair expenditures on non-residential buildings, other structures and on machinery and equipment. Include the value of repair work done by your own employees, as well as payments to persons outside your employ. Maintenance expenditures on non-residential buildings and other structures may include the routine care of assets such as janitorial services, snow removal, salting and sanding, whereas on machinery and equipment, maintenance costs include oil change and lubrication of vehicles and other machinery. This question represents non-capital expenditures in contrast to the capital expenditures of Renovation, Resurfacing, Retrofit, Refurbishing, Overhauling and Rehabilitation included on pages 2 and 3.

### SECTION C: Capital Grants

24. Report, by function, monies received and expected to be received from the Federal and Provincial governments and their agencies/enterprises to help finance **capital** expenditures during this reporting period. Do not include the amount of Goods and Services Tax (GST) / Harmonized Sales tax (HST) rebate revenue received by your municipality (see item 4).

### SECTION D: Costs Components of Environmental Health Expenditures

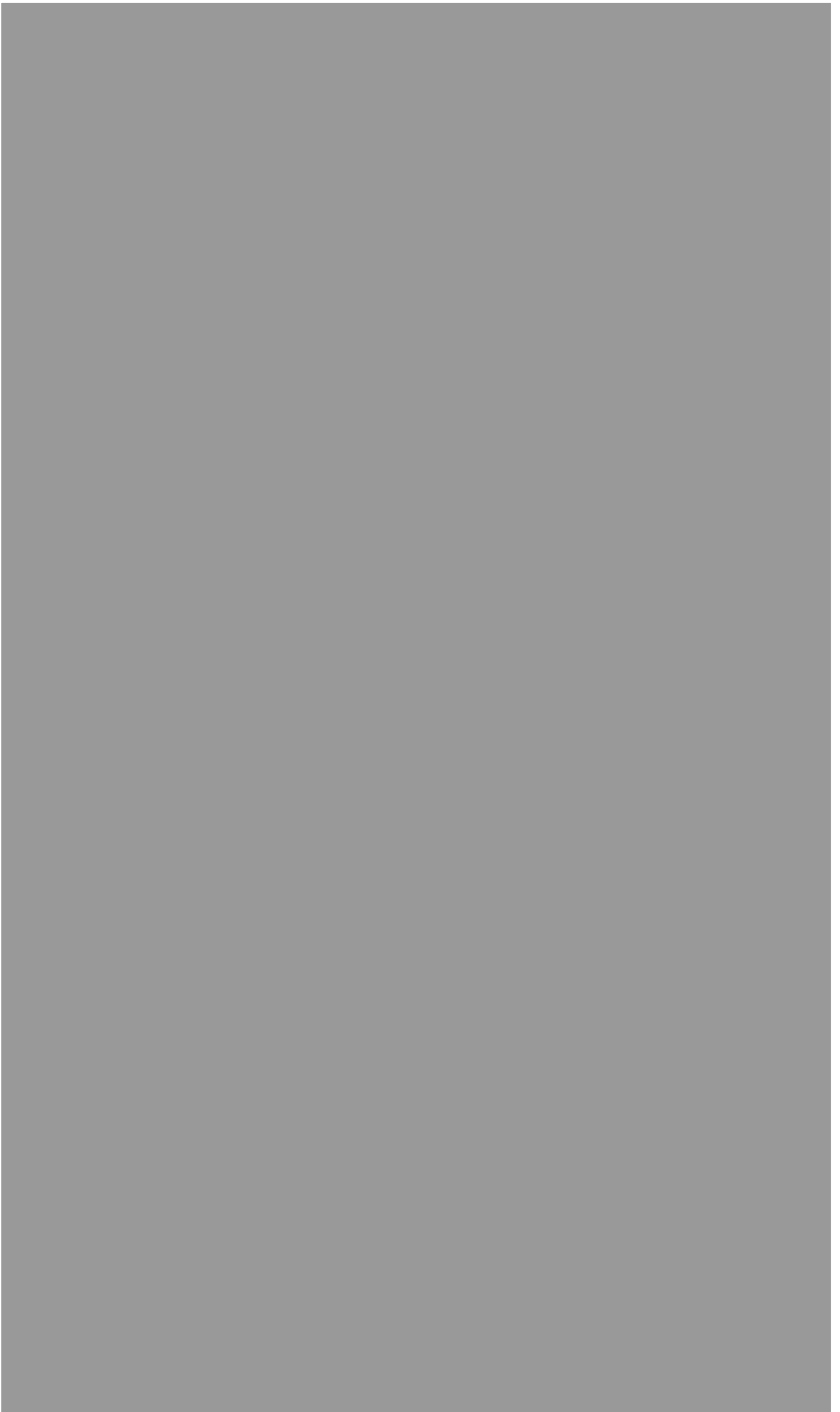
25. This section requests a breakdown of environmental health expenditures by contractors for the municipality and by the municipality's own employees. In columns 1 and 4, the total expenditures for each functional program should be equal to the sum of the reported figures of the corresponding functional program on page 2 for buildings, engineering structures and land and on page 3 for machinery and equipment. In columns 2 and 5, own account work includes all materials and supplies provided free to contractors and all architects, engineering and consultants fees and other similar services. In columns 3 and 6, work performed by contractors includes contract billings or equivalent including holdbacks. Salaries and wages for own account work and for work performed by contractors are gross earnings before deductions such as income tax and include incentive bonuses and vacation pay but exclude fringe benefits.

### SECTION E: Disposals/Sales of Fixed Assets

26. If you have disposed of or sold similar assets with varying lives you could enter: a combined selling price in column 2; a combined accumulated capital cost in column 3; and a calculated weighted average age in column 4. The accumulated capital cost of an asset represents the original cost plus all subsequent associated capital expenditures. Trade-ins should be reported here. Note: function codes are not required in this section.

### SECTIONS F, G and H: Analysis of Reasons

27. If your disposals/sales of fixed assets (**Section F**) or capital expenditures (**Section G**) were made for several reasons, they should be apportioned to each applicable reason. If this is not possible, the most important reason should be indicated.
28. The intent of **Section H** is to indicate the reason(s) for major changes in reported expenditures thus reducing the possibility of further inquiries.





**FUNCTION AND ASSET CODE SHEET** (Use when completing Sections A and D)

**FUNCTION CODE** (use for columns 1 and 9 Section A)

FUNCTIONAL PROGRAM	CODE	FUNCTIONAL PROGRAM	CODE	FUNCTIONAL PROGRAM	CODE
General government	12	Water supply	41	Industrial parks and commissions	71
Police protection	22	Sewage collection and disposal (exclude storm sewers)	42	Community development	72
Fire protection	23	Garbage and waste collection and disposal (include recycling)	43	Housing	73
Other protection	29	Other environmental health	49	Other environmental development	79
Road transport (including storm sewers)	31	Public health	50	Recreation	81
Snow removal	32	Social welfare	60	Culture	82
Parking	33			Other recreation and culture	89
Other transportation	39			Other services	90

**ASSET CODE** (use for columns 2 and 10 Section A and column 1 Section D)

BUILDINGS	CODE	ENGINEERING STRUCTURES - Concl.	CODE	MACHINERY AND EQUIPMENT - Concl.	CODE
Office and municipal administrative buildings	1013	Sewage lagoons	2601	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading mineral substances in solid form; e.g., machines for mixing mineral substances with asphalt (processing equipment/conventional)	7209
Laboratories, research and development centres	1004	Pollution abatement and control	1005	Other processing equipment; e.g., automatic goods vending machines (conventional)	7299
Police stations	1013	Garbage disposal installations (including land fill works and incinerators)	1213	Computers and related machinery and equip- ment (excluding software purchased separately)	8001
Detention centres, jails, courthouses	1209	Outdoor recreational facilities such as parks, open stadiums, golf courses, swimming pools and tennis courts	1020	Computer software	8002
Fire stations and halls	1211	Zoo facilities	1024	Office machinery and equipment (excluding fascimiles, see categories 8107)	8003
Ambulance garages	1008	Cemeteries	4999	Office furniture	8004
Warehouses	1006	Other engineering structures	4999	Other furniture, lamps, and lighting fittings; e.g., auditorium, theatre, cafeteria and recreation furniture	8005
Maintenance garages, workshops, equipment storage facilities	1008			Telephone switching apparatus (computer-assisted)	8106
Salt and sand domes	1006			Telephones and related machinery and equipment; e.g., facsimiles, cellular phones, modems, answering machines (computer-assisted)	8107
Municipal parking garages	1017			Radio and television broadcasting apparatus (computer-assisted)	8108
Aircraft hangars	1010			Radio and television reception apparatus (whether or not combined, in the same housing, with sound recording or reproducing apparatus); e.g., portable radio receivers, video monitors (computer-assisted)	8109
Health centres, clinics and other health care facilities (exclude residential construction)	1204			Other communication equipment (computer-assisted)	8199
Homes for the aged, nursing homes	1205			Telephone switching apparatus (conventional)	8206
Day care centres	1206			Telephones and related machinery and equip- ment; e.g., answering machines (conventional)	8207
Residential housing	0003			Radio and television broadcasting apparatus (conventional)	8208
Tourist facilities	1299			Radio and television reception apparatus (whether or not combined, in the same housing, with sound recording or reproducing apparatus); e.g., portable radio receivers, video monitors (conventional)	8209
Convention centres	1014			Other communication equipment (conventional)	8299
Markets	1016			Pumps, air compressors, and fans	9002
Sports complexes, covered stadiums, arenas, indoor pools, fitness centres and other community recreational buildings	1019			Air conditioning (excluding portable air conditioners, see category 9099), refrigerating or freezing equipment	9003
Libraries	1207			Industrial or laboratory furnaces and ovens, and furnace burners and related equipment; e.g., incinerators	9004
Museums	1210			Pulling, lifting, handling, loading or unloading machinery – computer assisted	9106
Science centres	1215			Pulling, lifting, handling, loading or unloading machinery – conventional	9206
Public archives	1216			Fork-lift trucks and warehouse trucks	9007
Historic sites	1208			Moving, grading, excavating, compacting, extracting or boring machinery for earth, minerals, ores or snow (excluding track-laying tractors and other tractors, see category 9099)	9008
Theatres, performing arts facilities	1018			Electric motors and generators	9009
Cultural centres	1023			Hand tools	9014
Other buildings	1999			Other machinery and equipment; e.g., storage tanks, tractors for agricultural or lawn mainte- nance work, portable air conditioners, electric traffic control equipment, photographic equip- ment, fire extinguishers, fire hoses, gas meters, water meters, electricity meters, laboratory instruments, weigh scales, central heating boilers	9099

**EXAMPLES**

- ① A **firehall** with a planned useful life of 35 years was constructed in 2006 for \$350,000.
- ② During 2006 an existing/used **office building** was purchased for \$225,000 with a further \$75,000 being spent on renovations. The building will be used for an estimated 30 years as an administrative centre for **general government** purposes.
- ③ Two parcels of **land** designated for future development as an **industrial park** were purchased in 2006 at a total cost of \$200,000.

SECTION A: CAPITAL EXPENDITURES AND RELATED INFORMATION (exclude repair and maintenance)											
CODES (enter combinations from page 8)		BUILDINGS, ENGINEERING STRUCTURES AND LAND						RELATED INFORMATION			
		2006 ACTUAL						Expected Useful Life of New Assets in columns 3 and 4	Expected Remaining Useful Life of Used Assets in column 5		
		New Assets (including additions)	Renovation, Resurfacing, Retrofit, Refurbishing, Overhauling and Rehabilitation	Used Assets	Land						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
Function Code	Asset Code	(nearest \$'000)						(number of years)			
① 006	2   3	1   2   1   1	007 350	008	009	010	011 35	012			
② 013	1   2	1   0   1   3	014	015 75	016 225	017	018 30	019 30			
③ 020	7   1	0   0   0   1	021	022	023	024 200	025	026			

