



# Local Government - Capital Expenditures

## 2001 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>Public Institutions Unit Operations and Integration Division Statistics Canada Ottawa, Ontario K1A 0T6</b>	Target date for receipt: <b>August 22, 2002</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 2001.**

Estimation techniques require the data for this year for every local government surveyed. Where detailed actual data for 2001 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) 951-8284; facsimile: 1-800-755-5514 (toll free); e-mail: piu/uip@statcan.ca.

**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: ☎ [ ] [ ] [ ] [ ] - [ ] [ ] [ ] [ ] Facsimile number: [ ] [ ] [ ] [ ] - [ ] [ ] [ ] [ ] E-mail: _____	Date of this report: [ ] [ ] / [ ] [ ] / 2 0 0 2 Day Month Year
Official position: _____		

**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 6 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

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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	
		2001 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 Rehabil- itation	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 29, 59 and 69**, 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	
		2001 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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<b>SECTION B: NON-CAPITAL REPAIR AND MAINTENANCE EXPENDITURES ON FIXED ASSETS - 2001 ACTUAL</b> (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>		779

<b>SECTION C: CAPITAL GRANTS FROM FEDERAL AND PROVINCIAL GOVERNMENTS AND THEIR AGENCIES / ENTERPRISES – 2001 ACTUAL</b> (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>

<b>SECTION D: COSTS COMPONENTS OF ENVIRONMENTAL HEALTH EXPENDITURES - 2001 ACTUAL</b> (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
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

<b>SECTION E: DISPOSALS/SALES OF FIXED ASSETS – 2001 ACTUAL</b> (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		◆

<b>SECTION F: ANALYSIS OF REASONS FOR DISPOSALS/SALES OF FIXED ASSETS – 2001 ACTUAL</b> (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) – 2001 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 – 2001 ACTUAL**  
(see Reporting Guide, item 28)

Complete only if this report shows significant changes from the expenditures reported previously on the "2001 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"/>

**SECTION J: GOODS AND SERVICES TAX/HARMONIZED SALES TAX**

**1. Goods and Services Tax/Harmonized Sales Tax PAID**

Please indicate the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) paid during capital transactions (exclude current fund) by your municipality in 2001. Please report the **NET** GST/HST paid. Please **NET TAX CREDITS AND REBATES**. If possible, also provide a breakdown by the type of expenditure activity in which the GST/HST was paid. Please note: if expenditures on pages 2 through 5 have been reported with gross GST/HST, then report gross GST/HST here.

**2001  
Actual**

**(nearest \$'000)**

Total GST/HST paid	1878
Functional detail	
General government	1879
Police protection	1880
Fire protection	1881
Other protection	1882
Road transport	1883
Snow removal	1884
Parking	1885
Other transportation	1886
Water supply	1887
Sewage collection and disposal	1888
Garbage and waste collection and disposal	1889
Other environmental health	1890
Public health	1891
Social welfare	1892
Industrial parks and commissions	1893
Community development	1894
Housing	1895
Other environmental development	1896
Recreation	1897
Culture	1898
Other recreation and culture	1899
Other services	1900

Are these amounts included in your responses on questionnaire pages 2 through 5?

Yes  1901 or No  1902

**2. Goods and Services Tax/Harmonized Sales Tax REFUNDED**

Please indicate the amount of Goods and Services Tax (GST)/Harmonized Sales Tax (HST) refunded to your municipality in 2001. If possible, indicate whether the refund was through rebates or input tax credits and, where possible, provide detail by type of expenditure activity to which the refunds apply.

**2001  
Actual**

	2001 Actual	
	Rebates	Input tax credits
	<b>(nearest \$'000)</b>	
Total GST/HST refunded	1006	1007
Functional detail		
General government	1008	1009
Police protection	1010	1011
Fire protection	1012	1013
Other protection	1014	1015
Road transport	1016	1017
Snow removal	1018	1019
Parking	1020	1021
Other transportation	1022	1023
Water supply	1024	1025
Sewage collection and disposal	1026	1027
Garbage and waste collection and disposal	1028	1029
Other environmental health	1030	1031
Public health	1032	1033
Social welfare	1034	1035
Industrial parks and commissions	1036	1037
Community development	1038	1039
Housing	1040	1041
Other environmental development	1042	1043
Recreation	1044	1045
Culture	1046	1047
Other recreation and culture	1048	1049
Other services	1050	1051

COMMENTS:

\_\_\_\_\_

\_\_\_\_\_

**THANK YOU FOR THE INFORMATION**

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 J inclusive on pages 4, 5 and 6.**
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 2001. Where detailed actual data for 2001 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.

For information only



**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	01	Sewage lagoons	51	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	02	Pollution abatement and control	52	Other processing equipment; e.g., automatic goods vending machines (conventional)	7299
Police stations	03	Garbage disposal installations (including land fill works and incinerators)	53	Computers and related machinery and equipment (excluding software purchased separately)	8001
Detention centres, jails, courthouses	04	Outdoor recreational facilities such as parks, open stadiums, golf courses, swimming pools and tennis courts	54	Computer software	8002
Fire stations and halls	05	Zoo facilities	55	Office machinery and equipment (excluding facsimiles, see categories 8107)	8003
Ambulance garages	06	Cemeteries	56	Office furniture	8004
Warehouses	07	Other engineering structures	59	Other furniture, lamps, and lighting fittings; e.g., auditorium, theatre, cafeteria and recreation furniture	8005
Maintenance garages, workshops, equipment storage facilities	08			Telephone switching apparatus (computer-assisted)	8106
Salt and sand domes	09			Telephones and related machinery and equipment; e.g., facsimiles, cellular phones, modems, answering machines (computer-assisted)	8107
Municipal parking garages	10			Radio and television broadcasting apparatus (computer-assisted)	8108
Aircraft hangars	11			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)	12			Other communication equipment (computer-assisted)	8199
Homes for the aged, nursing homes	13			Telephone switching apparatus (conventional)	8206
Day care centres	14			Telephones and related machinery and equipment; e.g., answering machines (conventional)	8207
Residential housing	15			Radio and television broadcasting apparatus (conventional)	8208
Tourist facilities	16			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	17			Other communication equipment (conventional)	8299
Markets	18			Pumps, air compressors, and fans	9002
Sports complexes, covered stadiums, arenas, indoor pools, fitness centres and other community recreational buildings	19			Air conditioning (excluding portable air conditioners, see category 9099), refrigerating or freezing equipment	9003
Libraries	20			Industrial or laboratory furnaces and ovens, and furnace burners and related equipment; e.g., incinerators	9004
Museums	21			Pulling, lifting, handling, loading or unloading machinery – computer assisted	9106
Science centres	22			Pulling, lifting, handling, loading or unloading machinery – conventional	9206
Public archives	23			Fork-lift trucks and warehouse trucks	9007
Historic sites	24			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	25			Electric motors and generators	9009
Cultural centres	26			Hand tools	9014
Other buildings	29			Other machinery and equipment; e.g., storage tanks, tractors for agricultural or lawn maintenance work, portable air conditioners, electric traffic control equipment, photographic equipment, fire extinguishers, fire hoses, gas meters, water meters, electricity meters, laboratory instruments, weigh scales, central heating boilers	9099

**EXAMPLES**

- A firehall with a planned useful life of 35 years was constructed in 2000 for \$350,000.
- During 2001 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.
- Two parcels of land designated for future development as an industrial park were purchased in 2001 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										
	2001 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)															
①	006	2   3	0   5	007	350	008	009	010	011	35	012				
②	013	1   2	0   1	014		015	75	016	225	017		018	30	019	30
③	020	7   1	6   2	021		022		023		024	200	025		026	

