

**Consolidated Financial Statements Tangible Capital Assets for the Municipality of Temagami 2017-2023**

<b>Year</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Change (2017-2023)</b>
<b>Tangible Capital Assets - Cost</b>								
Land	\$144,542	\$144,542	\$144,542	\$144,542	\$144,542	\$144,542	\$144,542	0.00%
Land Improvements	\$2,430,405	\$2,430,405	\$2,755,548	\$2,909,806	\$3,440,285	\$5,941,772	\$7,907,257	225.35%
Buildings	\$9,778,309	\$10,138,309	\$10,160,029	\$10,209,750	\$10,318,842	\$10,446,171	\$10,831,020	10.77%
Vehicles	\$222,883	\$222,883	\$222,883	\$293,166	\$179,459	\$136,455	\$159,351	-28.50%
Equipment	\$5,240,757	\$5,263,948	\$5,800,302	\$6,004,292	\$6,096,206	\$6,407,065	\$6,589,117	25.73%
Heavy Equipment	\$2,197,930	\$2,009,619	\$2,036,592	\$2,036,592	\$1,903,467	\$1,903,467	\$1,903,467	-13.40%
Roads	\$3,544,156	\$3,664,254	\$3,732,859	\$3,891,697	\$3,932,986	\$5,144,067	\$5,144,067	45.14%
Water Distribution Lines	\$3,849,902	\$3,849,902	\$3,849,902	\$3,849,902	\$3,849,902	\$3,213,967	\$3,213,967	-16.52%
Sewer Distribution Lines	\$3,213,967	\$3,213,967	\$3,213,967	\$3,213,967	\$3,213,967	\$3,849,902	\$3,849,902	19.79%
Assets Under Construction	\$274,248	\$274,248	\$111,075	\$147,181	\$321,258	\$368,761	\$703,464	156.51%
<b>Total TAG Cost</b>	<b>\$30,897,099</b>	<b>\$31,212,077</b>	<b>\$32,027,699</b>	<b>\$32,700,895</b>	<b>\$33,400,914</b>	<b>\$37,556,169</b>	<b>\$40,446,154</b>	<b>30.91%</b>

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<b>Tangible Capital Assets - Amortization</b>								
Land Improvements	\$262,866	\$347,188	\$443,128	\$546,032	\$660,415	\$2,964,869	\$4,371,129	1562.87%
Buildings	\$2,676,628	\$2,907,167	\$3,138,142	\$3,369,961	\$3,603,962	\$3,877,840	\$4,128,339	54.24%
Vehicles	\$194,337	\$204,662	\$210,687	\$223,740	\$120,147	\$87,257	\$96,576	-50.30%
Equipment	\$2,365,088	\$2,599,989	\$2,881,226	\$3,151,060	\$3,427,316	\$3,623,507	\$3,907,688	65.22%
Heavy Equipment	\$787,570	\$707,816	\$728,225	\$828,988	\$732,303	\$840,213	\$948,123	20.39%
Roads	\$3,262,424	\$3,312,325	\$3,372,027	\$3,454,420	\$3,572,384	\$3,820,590	\$4,091,651	25.42%
Water Distribution Lines	\$3,233,917	\$3,310,915	\$3,387,913	\$2,892,568	\$2,956,847	\$3,033,845	\$3,098,124	-4.20%
Sewer Distribution Lines	\$2,699,731	\$2,764,010	\$2,828,289	\$3,464,911	\$3,541,909	\$3,606,188	\$3,683,186	36.43%
<b>Total TAG Amortization</b>	<b>\$15,482,561</b>	<b>\$16,154,072</b>	<b>\$16,989,637</b>	<b>\$17,931,680</b>	<b>\$18,615,283</b>	<b>\$21,854,309</b>	<b>\$24,324,816</b>	<b>57.11%</b>

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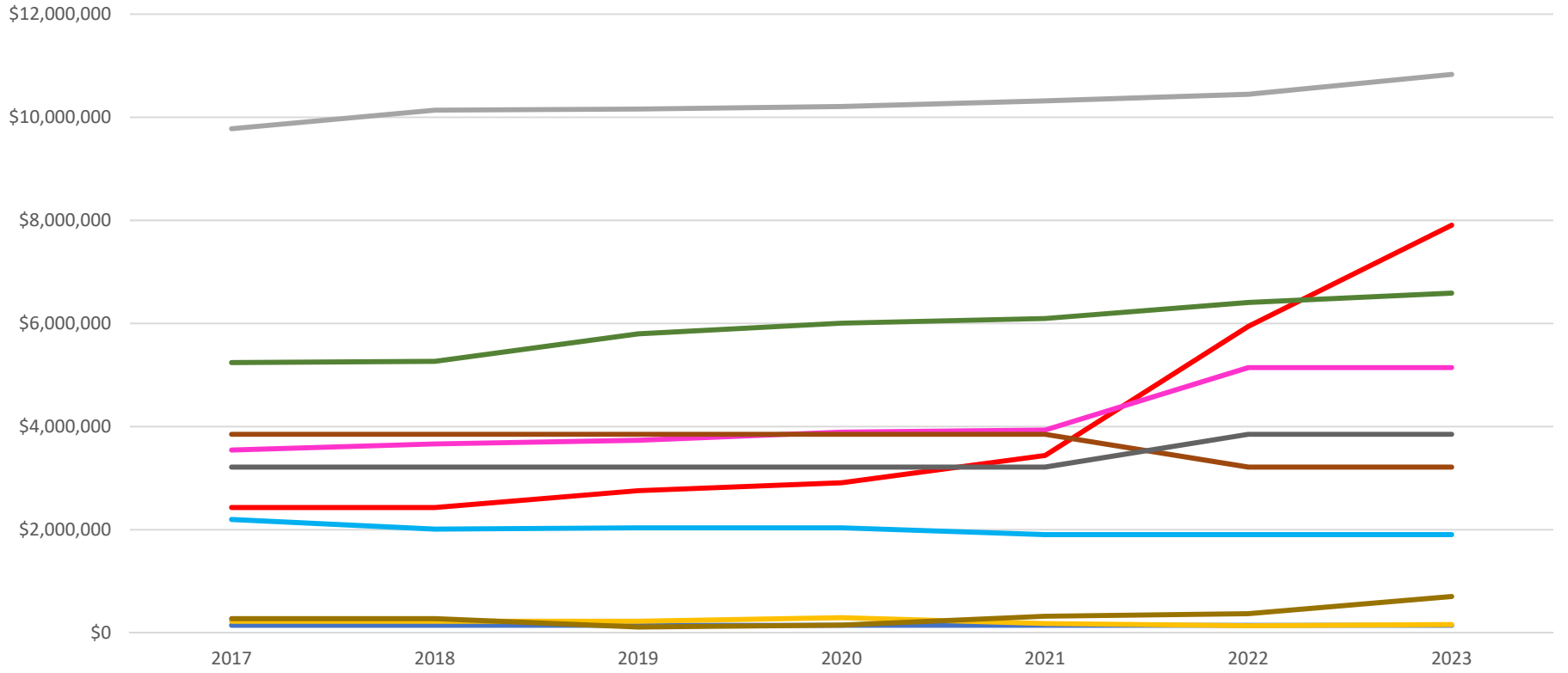
Year	2017	2018	2019	2020	2021	2022	2023	Change (2017-2023)
<b>Tangible Capital Assets - Net Book Value</b>								
Land	\$144,542	\$144,542	\$144,542	\$144,542	\$144,542	\$144,542	\$144,542	0.00%
Land Improvements	\$2,167,539	\$2,083,217	\$2,312,420	\$2,363,774	\$2,779,870	\$2,976,903	\$3,536,128	63.14%
Buildings	\$7,101,681	\$7,231,142	\$7,021,887	\$6,839,789	\$6,714,880	\$6,568,331	\$6,702,681	-5.62%
Vehicles	\$28,546	\$18,221	\$12,196	\$69,426	\$59,312	\$49,198	\$62,775	119.91%
Equipment	\$2,875,669	\$2,663,959	\$2,919,076	\$2,853,232	\$2,668,890	\$2,783,558	\$2,681,429	-6.75%
Heavy Equipment	\$1,410,360	\$1,301,803	\$1,308,367	\$1,207,604	\$1,171,164	\$1,063,254	\$955,344	-32.26%
Roads	\$281,732	\$351,929	\$360,832	\$437,277	\$360,602	\$1,323,477	\$1,052,416	273.55%
Water Distribution Lines	\$615,985	\$538,987	\$385,678	\$321,399	\$257,120	\$180,122	\$115,843	-81.19%
Sewer Distribution Lines	\$514,236	\$449,957	\$307,993	\$384,991	\$307,993	\$243,714	\$166,716	-67.58%
Assets Under Construction	\$274,248	\$274,248	\$111,075	\$147,181	\$321,258	\$368,761	\$703,464	156.51%
<b>Total TCS - Net Book Value</b>	<b>\$15,414,538</b>	<b>\$15,058,005</b>	<b>\$14,884,066</b>	<b>\$14,769,215</b>	<b>\$14,785,631</b>	<b>\$15,701,860</b>	<b>\$16,121,338</b>	<b>4.59%</b>

- **Transportation Infrastructure:** Assets supporting transportation systems, such as roads, bridges, and culverts. **Useful Life:** 10–30 years (**PS 3150.05(g)**).
- **Water Distribution Systems:** Infrastructure supporting potable water distribution, such as water mains and reservoirs. **Useful Life:** 40–50 years (**PS 3150.05(h)**).
- **Sewer Systems:** Infrastructure for wastewater and stormwater management, such as sewer mains and storm drains. **Useful Life:** 40–50 years (**PS 3150.05(h)**).
- **Assets Under Construction:** Capital projects that are incomplete and not yet ready for use. These are recorded at cost and not amortized until available for productive use (**PS 3150.07**).
- **Cultural and Historical Assets:** Items of cultural, historical, or artistic significance, such as monuments or heritage buildings. These assets are not amortized if preserved perpetually (**PS 3150.08**).
- **Recreational Infrastructure:** Facilities supporting recreation, such as sports fields, arenas, and playgrounds. **Useful Life:** 10–30 years (**PS 3150.05(b)**).
- **Information Technology Infrastructure:** Technology systems used in operations, including servers and network cabling. **Useful Life:** 3–10 years (**PS 3150.05(f)**).

#### References:

- **PSAB Section PS 3150 – Tangible Capital Assets**, CPA Canada Public Sector Accounting Handbook.

### Tangible Capital Assets - Cost



- Land
- Land Improvements
- Buildings
- Vehicles
- Equipment
- Heavy Equipment
- Roads
- Water Distribution Lines
- Sewer Distribution Lines
- Assets Under Construction

### Tangible Capital Assets

