

## Attachment #4 Tangible Capital Assets

| <b>General</b>                           | <b>Land</b> | <b>Land Improvements</b> | <b>Buildings and Improvements</b> | <b>Fleet and Equipment</b> |
|--|-------------|--------------------------|-----------------------------------|----------------------------|
| <b>Cost</b>                              |             |                          |                                   |                            |
| Balance, Beginning of Year               | 7,919,050   | 9,723,196                | 111,930,756                       | 41,715,986                 |
| Change in Ownership                      | -           | -                        | -                                 | -                          |
| Acquisitions During Year                 | -           | 509,145                  | 1,133,672                         | 3,516,719                  |
| Transfers from Assets Under Construction | -           | 44,602                   | 29,122                            | 6,666                      |
| Disposals During Year                    | -           | -                        | -                                 | (882,682)                  |
| Write Downs                              | -           | -                        | -                                 | -                          |
| Balance, End of Year                     | 7,919,050   | 10,276,943               | 113,093,550                       | 44,356,689                 |
| <b>Accumulated Amortization</b>          |             |                          |                                   |                            |
| Balance, Beginning of Year               | -           | (4,576,208)              | (42,300,984)                      | (26,035,649)               |
| Change in Ownership                      | -           | -                        | -                                 | -                          |
| Annual Amortization                      | -           | (404,695)                | (2,482,658)                       | (2,470,505)                |
| Accumulated Amortization on Disposals    | -           | -                        | -                                 | 818,028                    |
| Balance, End of Year                     | -           | (4,980,903)              | (44,783,642)                      | (27,688,126)               |
| <b>Net Book Value</b>                    | 7,919,050   | 5,296,040                | 68,309,908                        | 16,668,563                 |

| <b>Infrastructure</b>                    | <b>Roads and Streets</b> | <b>Underground and Other Networks</b> | <b>Bridges and Structures</b> | <b>Other Infrastructure</b> |
|--|--------------------------|---------------------------------------|-------------------------------|-----------------------------|
| <b>Cost</b>                              |                          |                                       |                               |                             |
| Balance, Beginning of Year               | 96,101,613               | 157,487,610                           | 29,822,136                    | 1,500,446                   |
| Change In Ownership                      | -                        | -                                     | -                             | -                           |
| Acquisitions During Year                 | 3,855,176                | 14,162,842                            | 1,957,136                     | 10,200                      |
| Transfers from Assets Under Construction | -                        | 1,669,888                             | 170,317                       | -                           |
| Disposals During Year                    | -                        | -                                     | -                             | -                           |
| Write Downs                              | -                        | -                                     | -                             | -                           |
| Balance, End of Year                     | 99,956,789               | 173,320,340                           | 31,949,589                    | 1,510,646                   |
| <b>Accumulated Amortization</b>          |                          |                                       |                               |                             |
| Balance, Beginning of Year               | (46,341,818)             | (68,502,804)                          | (13,084,292)                  | (1,034,486)                 |
| Change in Ownership                      | -                        | -                                     | -                             | -                           |
| Annual Amortization                      | (3,079,181)              | (3,593,884)                           | (669,968)                     | (50,020)                    |
| Accumulated Amortization on Disposals    | -                        | -                                     | -                             | -                           |
| Balance, End of Year                     | (49,420,999)             | (72,096,688)                          | (13,754,260)                  | (1,084,506)                 |
| <b>Net Book Value</b>                    | 50,535,790               | 101,223,652                           | 18,195,329                    | 426,140                     |

|  | <b>Assets Under<br/>Construction</b> | <b>2018</b>               | <b>2017</b>               |
|--|--------------------------------------|---------------------------|---------------------------|
| <b>Cost</b>                              |                                      |                           |                           |
| Balance, Beginning of Year               | 4,455,503                            | 460,656,296               | 436,340,811               |
| Change In Ownership                      | -                                    | -                         | -                         |
| Acquisitions During Year                 | 20,232,986                           | 45,377,876                | 25,196,862                |
| Transfers from Assets Under Construction | (1,920,595)                          | -                         | -                         |
| Disposals During Year                    |                                      | (882,682)                 | (881,377)                 |
| Write Downs                              | -                                    | -                         | -                         |
| Balance, End of Year                     | <u>22,767,894</u>                    | <u>505,151,490</u>        | <u>460,656,296</u>        |
| <b>Accumulated Amortization</b>          |                                      |                           |                           |
| Balance, Beginning of Year               | -                                    | (201,876,241)             | (190,676,267)             |
| Change In Ownership                      | -                                    | -                         | -                         |
| Annual Amortization                      | -                                    | (12,750,911)              | (12,025,745)              |
| Accumulated Amortization on Disposals    | -                                    | 818,028                   | 825,771                   |
| Balance, End of Year                     | <u>-</u>                             | <u>(213,809,124)</u>      | <u>(201,876,241)</u>      |
| <b>Net Book Value</b>                    | <u><u>22,767,894</u></u>             | <u><u>291,342,366</u></u> | <u><u>258,780,055</u></u> |