

# Schedule of Tangible Capital Assets

# Schedule 1

For the year ended December 31, 2021

	Land <sup>2</sup>	Building	Transportation Network	Storm System
<b>Historical Cost <sup>1</sup></b>				
Opening cost	\$ 271,742,707	\$ 133,225,678	\$ 351,884,173	\$ 295,595,030
Additions	15,560,685	11,428,597	7,377,235	5,340,913
Disposals	-	(187,754)	(2,362,402)	(704,494)
	287,303,392	144,466,521	356,899,006	300,231,449
<b>Accumulated Amortization</b>				
Opening balance	-	55,868,643	135,146,840	73,529,164
Amortization expense	-	2,881,585	7,113,536	4,068,653
Effect of disposals	-	(180,318)	(1,983,812)	(184,112)
	-	58,569,910	140,276,564	77,413,705
<b>Net Book Value as at December 31, 2021</b>	<b>\$ 287,303,392</b>	<b>\$ 85,896,611</b>	<b>\$ 216,622,442</b>	<b>\$ 222,817,744</b>
Net Book Value as at December 31, 2020	\$ 271,742,707	\$ 77,357,035	\$ 216,737,333	\$ 222,065,866

<sup>1</sup> Historical cost includes work in progress at December 31, 2021 of **\$31,977,067** (\$20,064,975 for 2020) comprised of: Land \$614,988 (\$631,732 for 2020); Buildings \$20,275,525 (\$10,259,878 for 2020); Transportation network \$876,825 (\$806,550 for 2020); Storm system \$24,641 (\$180,344 for 2020); Fleet and equipment \$430,962 (\$169,640 for 2020); Technology \$177,218 (\$416,509 for 2020); Water system \$1,960,180 (\$2,383,718 for 2020); Sanitary system \$6,697,799 (\$5,039,278 for 2020); and Other \$918,930 (\$177,325 for 2020). Work in progress is not amortized.

<sup>2</sup> Additions to land are net of \$-Nil (\$-Nil for 2020) of land reclassified to inventory available for sale.

<sup>3</sup> "Other" at net book value includes Furniture and Fixtures at \$967,734 (\$1,091,973 for 2020) and Structures at \$37,045,974 (\$35,660,657 for 2020)

# Schedule of Tangible Capital Assets Continued

<b>Fleet and Equipment</b>	<b>Technology</b>	<b>Water System</b>	<b>Sanitary System</b>	<b>Other<sup>3</sup></b>	<b>Total</b>
\$ 33,722,110	\$ 15,227,025	\$ 176,010,509	\$ 192,366,192	\$ 54,919,553	\$ 1,524,692,977
4,454,888	879,355	4,135,138	5,629,791	2,638,074	57,444,676
<u>(473,485)</u>	<u>(125,666)</u>	<u>(325,140)</u>	<u>(1,138,525)</u>	<u>(272,469)</u>	<u>(5,589,935)</u>
37,703,513	15,980,714	179,820,507	196,857,458	57,285,158	1,576,547,718
15,950,614	8,710,106	41,226,174	53,646,927	18,166,921	402,245,389
1,922,056	1,176,648	2,577,358	2,756,068	1,367,162	23,863,066
<u>(432,894)</u>	<u>(123,601)</u>	<u>(140,730)</u>	<u>(577,685)</u>	<u>(262,635)</u>	<u>(3,885,787)</u>
<u>17,439,776</u>	<u>9,763,153</u>	<u>43,662,802</u>	<u>55,825,310</u>	<u>19,271,448</u>	<u>422,222,668</u>
<u>\$ 20,263,737</u>	<u>\$ 6,217,561</u>	<u>\$ 136,157,705</u>	<u>\$ 141,032,148</u>	<u>\$ 38,013,710</u>	<u>\$ 1,154,325,050</u>
\$ 17,771,496	\$ 6,516,919	\$ 134,784,335	\$ 138,719,265	\$ 36,752,632	\$ 1,122,447,588