#### Tangible capital asset categories

The following table lists capital asset categories and examples of assets and costs included in each category. This is not intended to be a complete list and is for illustrative purposes only. The decision by the First Nation to capitalise costs as tangible fixed assets must be made in reference to PSAS accounting requirements, specifically those contained in PS 3150, *Tangible Capital Assets*.

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| **Capital Asset Category** | **Examples of Capital Assets** |
| Land | * land acquired for parks and recreation and recreation, conservation purposes, building sites and other programs * land purchased for construction of road surface, drainage areas and allowances or future expansions |
| Land improvements | * fencing and gates, parking lots, paths and trails, landscaping, swimming pools and playgrounds * Site preparation in advance of commercial or residential development |
| Buildings | * buildings with fireproofed structural steel frames with reinforced concrete or masonry floors and roofs * buildings with reinforced concrete frames and concrete or masonry floors and roofs * buildings with masonry or concrete exterior walls, and wood or steel roof and floor structures, except for concrete slabs on grade * operational storage facilities, sheds, small buildings, salt sheds, asphalt tanks, inventory storage buildings and pump houses |
| Building improvements | * major repairs or upgrades that increase the value or Useful Life of the building or which reduce future operating costs such as structural changes, installation or upgrade of heating and cooling systems, plumbing, electrical, telephone systems |
| Leasehold and occupancy improvements | * improvements that increase the functionality of leased or similar accommodations (refer to the assets listed under the "building improvements" category) |
| Operating equipment | * equipment specific to maintenance, shop and sanitation, laboratories, medical, dental, safety, appliances, scientific research, hospitals, education and communication such as forklifts, welding machines, utility trailers, security systems, snowploughs, radios, freezers, refrigerators, washers, meters, defibulators |
| Heavy equipment | * power and construction equipment such as graders, tractors, cranes, drill rigs, caterpillars, and trucks one tonne and over |
| Vehicles | * used primarily for transportation purposes such as automobiles, trucks under one tonne, vans, boats, all-terrain vehicles, snowmobiles, motorcycles, and ambulances |
| Marine vessels - vessels and towers | * construction and replacement of vessels and towers |
| Computer software | * off the shelf software and related upgrades, software licenses after removing any maintenance or similar charges |
| Computer hardware | * servers, voice logging equipment, scanners, printers, hard drives, external hard drives, and plotters |
| Office furniture and equipment | * desks, tables, chairs, filing cabinets, fax machines, photocopiers, videoconferencing stations, projectors, and digital cameras |
| Assets under construction | * roads, buildings or other Tangible Capital Assets that are under construction and have not yet been placed into service |
| Roads/Streets | * roads or streets * light systems (traffic, pedestrian), signals for railways, new signage initiative, traffic calming (e.g. rumble strips, speed bumps) |
| Water and sewer infrastructure | * dams, drainage facilities, docks, sewer systems, sewage lagoons, marinas, reservoirs, pumping facilities, tanks and associated infrastructure |
| Other infrastructure | * landfills, tanker bases, helipad, dump stations |