

Schedule "A"
 Summer Village of Yellowstone
 Accounting for Tangible Capital Assets
 Classification/Capitalization Threshold/Amortization
 Policy No. 2009-01

The following table shows classes, capitalization thresholds, amortization methods, residual values and useful life to be used.

Asset Classes Minor Sub-class One Sub-class Two Sub-class Three	Maximum Useful Life	Capitalization Threshold	Residual Value	Amortization Method
Land	N/A	All Land will be Recorded	Cost	None
Right of Way				
Undeveloped Right of Way				
Parks				
General				
Buildings	All Buildings will be Recorded	None	Straight Line	
Permanent Structures				
Frame				50
Metal				50
Concrete				50
Portable Structures				
Metal				25
Frame				25
Leasehold Improvements	Variable			
Construction in Progress				
Land Improvements	\$1,000	None	Straight Line	
Parking Lot				
Millings				10
Gravel				15
Asphalt				25
Playground Structures				15
Landscaping				25
Fences				20
Sprinkler Systems				25
Golf courses				45
Tennis Courts				20
Fountains				20
Lakes/Ponds				25
Retaining Walls				20
Running Tracks				15
Outdoor Lighting				20
Soccer Pitch - Outdoor				20
Bike/Jogging Paths				
Gravel				15
Asphalt				20
Construction in Progress				
Engineered Structures	Variable	\$1,000	None	Straight Line
Roadway System				
Bridges				
Curb & Gutter	30			
Parkades	50			
Roads & Streets				
Lanes/Alleys				
ACP - Hot Mix	20			
Millings	10			
Gravel	15			
Nonconforming	20			
Local/Collector/Arterial/Major Arterial				
Concrete	30			
		All Roads will	None	Straight Line

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ACP - Hot Mix	20	\$1,000	None	Straight Line
ACP - Cold Mix	10			
Millings	10			
Chip Seal	10			
Oil	10			
Gravel	15			
Subsurface	40			
Road Signs				
Traffic Control	30			
Information	30			
Lights				
Decorative	30			
Street	30			
Traffic	30			
Guard Rails	30			
Ramps	30			
Sidewalks & Pararamps	30			
Construction in Progress	-			
Water System		\$5,000	None	Straight Line
Distribution System				
Mains	75			
Services	75			
Construction in Progress	-			
Wastewater System				
Distribution System				
Mains	75			
Services	75			
Construction in Progress	-			
Storm System				
Collection System				
Mains	75			
Services	75			
Construction in Progress	-			
Electrical System				
Electrical Distribution				
Towers and Fixtures	38			
Poles and Fixtures	38			
Construction in Progress	-			
Marine Structures				
Boat Launch	25			
Construction in Progress	-			
Machinery and Equipment		\$1,000	10% of Acquisition Cost	Straight Line
Heavy Construction Equipment	Variable			
Stores	25			
Food Services	10			
Fire Equipment	12			
Police Special Equipment	10			
Aircraft	Variable			
Boats	25			
Fitness and Wellness	10			

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Control Systems	5			
Communication Links	20			
SCADA System	10			
Fuelling Stations	15			
Laboratory	10			
Communications				
Radios	10	\$1,000	None	Straight Line
Telephone Systems	10			
Tools, Shop and Garage Equipment	10			
Scales	10	\$1,000	10% of Acquisition Cost	Straight Line
Bins	15			
Meters				
Electrical	20			
Cumulative Interval	20			
Gas	20			
Water	40			
Parking Meters and Splitters	20			
Turf Equipment	10			
Ice Re-Surfacers	10			
Office Furniture and Equipment		\$1,000	None	Straight Line
Furniture	20			
Office Equipment	10			
Audiovisual	10			
Photocopiers	5			
Computer Systems				
Hardware	5			
Software	10			
Construction in Progress				
Vehicles		\$1,000	10% of Acquisition Cost	Straight Line
Light Duty	10			
Medium Duty	10			
Heavy Duty	10			
Construction in Progress	-			