

**Canada's Core Public
Infrastructure Survey, 2016**

Culture, Recreation and Sports Facilities

C2A00001

☐ This organization does not own or lease this asset.

CONFIDENTIAL once completed.

Si vous préférez recevoir ce document en français,
veuillez nous appeler au numéro sans frais suivant :

**This information is collected under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, Chapter S-19.
COMPLETION OF THIS QUESTIONNAIRE IS A LEGAL REQUIREMENT UNDER THIS ACT.**

The purpose of this survey

Statistics Canada is undertaking this survey to provide useful statistical information on the stock, condition, performance and asset management strategies of Canada's core public infrastructure assets owned or leased by the various levels of government and Indigenous entities.

The information compiled by this survey will be used by analysts and policy-makers to better understand the current condition of Canada's core infrastructure. This will enable all levels of government to develop policies to support the efforts in improving Canada's core public infrastructure and help monitor and report progress on achievement of desired outcomes. Your information may also be used by Statistics Canada for other statistical and research purposes.

Confidentiality

Statistics Canada is prohibited by law from releasing any information it collects which could identify any person, business, or organization, unless consent has been given by the respondent or as permitted by the *Statistics Act*. Statistics Canada will use the information from this survey for statistical purposes.

Data-sharing agreements

To reduce respondent burden, Statistics Canada has entered into data-sharing agreements with provincial and territorial statistical agencies and other government organizations, which have agreed to keep the data confidential and use them only for statistical purposes. Statistics Canada will only share data from this survey with those organizations that have demonstrated a requirement to use the data.

Section 11 of the *Statistics Act* provides for the sharing of information with provincial and territorial statistical agencies that meet certain conditions. These agencies must have the legislative authority to collect the same information, on a mandatory basis, and the legislation must provide substantially the same provisions for confidentiality and penalties for disclosure of confidential information as the *Statistics Act*. Because these agencies have the legal authority to compel businesses to provide the same information, consent is not requested and businesses may not object to the sharing of the data.

For this survey, there are **Section 11** agreements with the provincial and territorial statistical agencies of Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia and the Yukon. The shared data will be limited to information pertaining to business establishments located within the jurisdiction of the respective province or territory.

Section 12 of the *Statistics Act* provides for the sharing of information with federal, provincial or territorial government organizations. Under **Section 12**, you may refuse to share your information with any of these organizations by writing a letter of objection to the Chief Statistician and returning it with the completed questionnaire. Please specify the organizations with which you do not want to share your data.

For this survey, there are **Section 12** agreements with the statistical agencies of Prince Edward Island, Northwest Territories and Nunavut, as well as with Infrastructure Canada.

For agreements with provincial and territorial government organizations, the shared data will be limited to information pertaining to business establishments located within the jurisdiction of the respective province or territory.

Record linkages

To enhance the data from this survey, Statistics Canada may combine it with information from other surveys or from administrative sources.

Further Information

If you require assistance regarding this survey, please contact Statistics Canada by telephone at

Statistics Canada advises you that there could be a risk of disclosure during facsimile or e-mail. However, upon receipt, Statistics Canada will provide the guaranteed level of protection afforded to all information collected under the authority of the *Statistics Act*.

Who should complete this questionnaire?

Canada's Core Public Infrastructure Survey should be coordinated by the organization's asset manager who will ensure that each asset specific questionnaire is completed by its respective manager.

Please return the questionnaire within 21 days.

Please mail the completed questionnaire in the enclosed envelope or fax it to Statistics Canada at 1-888-883-7999.

If you are unable to complete within 21 days **OR** if you need help, call us at

Statistics Canada, Operations and Integration Division, 150 Tunney's Pasture Driveway, Ottawa, Ontario K1A 0T6

Visit our website, www.statcan.gc.ca

Reporting instructions

- Please print in ink.
- Please report for reference year 2016.
- **Report** dollar amounts in **Canadian dollars**.
- **Exclude** sales tax.
- Percentages should be rounded to whole numbers.
- When precise figures are not available, please provide your best estimates.

Information for Survey Participants

Canada's core public infrastructure can vary within each municipality in Canada as a result of size of population, geographic location and overall economic condition. Canada's core public infrastructure survey will be measuring the following key components within the municipality: asset ownership; asset management planning; overall condition of core public asset infrastructure and overall performance of these core public assets.

Organization refers to municipal, regional, provincial, federal government or Indigenous entities (such as a Band council) who own a core public infrastructure.

Own refers to assets owned by your organization as well as assets leased by your organization through a capital lease agreement.

Asset ownership

Culture, recreation and sport facilities include the following:

Ice arena facilities include: indoor ice arenas (single pad; 2–3 pads; 4 pads; 5 pads or more) and outdoor ice arenas owned by your organization or leased by your organization through a capital lease agreement.

Pool facilities include: indoor pools (25 metres; 50 metres or longer and leisure pools); outdoor pools; wading pools and splash pads owned by your organization or leased by your organization through a capital lease agreement.

Arts and culture facilities include: galleries; libraries; museums and archives; and presentation and performance spaces owned by your organization or leased by your organization through a capital lease agreement.

Other facilities include skate parks (indoor / outdoor); indoor curling rinks; stadiums (indoor / outdoor); tennis courts (indoor / outdoor); sports field (indoor / outdoor) and community centres (seniors centres and youth centres) owned by your organization or leased by your organization through a capital lease agreement.

Multi-purpose facilities include a combination of various facility components such as a pool, arena, fitness centre, meeting rooms, seniors' centre, gallery, museum, training space and presentation space owned by your organization or leased by your organization through a capital lease agreement.

Inventory and physical assessment of culture, recreation and sport facilities

1. What was your organization's final inventory count of culture, recreation and sport facilities as of December 31, 2016?

If you do not own or lease a facility listed below, please check **Does not apply**.

	Count	Does not apply
Culture, recreation and sport facilities		
Ice arenas		
Indoor ice arenas: single pad	C2B01101 [][][][][]	C2B01201 []
Indoor ice arenas: 2–3 pads	C2B01102 [][][][][]	C2B01202 []
Indoor ice arenas: 4 pads	C2B01103 [][][][][][]	C2B01203 []
Indoor ice arenas: 5 pads or more	C2B01104 [][][][][][][]	C2B01204 []
Outdoor ice arenas	C2B01105 [][][][][][]	C2B01205 []
Pools		
Indoor pools: 25 metres	C2B01106 [][][][][][]	C2B01206 []
Indoor pools: 50 metres or longer	C2B01107 [][][][][][][]	C2B01207 []
Indoor pools: leisure pools	C2B01108 [][][][][][][]	C2B01208 []
Outdoor pools	C2B01109 [][][][][][][]	C2B01209 []
Wading pools	C2B01110 [][][][][][][]	C2B01210 []
Splash pads	C2B01111 [][][][][][][]	C2B01211 []

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	Count	Does not apply
Arts and culture facilities		
Galleries	C2B01112 [][][][][]	C2B01212 []
Libraries	C2B01113 [][][][][]	C2B01213 []
Museums and archives	C2B01114 [][][][][]	C2B01214 []
Presentation and performance spaces	C2B01115 [][][][][]	C2B01215 []
Other facilities		
Community centres (senior and youth centres)	C2B01116 [][][][][]	C2B01216 []
Indoor skate parks	C2B01117 [][][][][]	C2B01217 []
Outdoor skate parks	C2B01118 [][][][][]	C2B01218 []
Indoor curling rinks	C2B01119 [][][][][]	C2B01219 []
Indoor stadiums	C2B01120 [][][][][]	C2B01220 []
Outdoor stadiums	C2B01121 [][][][][]	C2B01221 []
Indoor tennis courts	C2B01122 [][][][][]	C2B01222 []
Outdoor tennis courts	C2B01123 [][][][][]	C2B01223 []
Indoor sports fields	C2B01124 [][][][][]	C2B01224 []
Outdoor sports fields	C2B01125 [][][][][]	C2B01225 []

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2a. In 2016, did your organization provide culture, recreation or sports services to other municipalities or organizations through a formal agreement?

C2B02101

1 ☐ Yes

3 ☐ No ➔ Please go to question 3

2b. Please indicate the organization, the facility and the type of financial arrangement for the services provided to other municipalities or organizations.

Please check all that apply

Municipality or organization	Facilities	Financial arrangement		
		Yes through use agreement	Yes through user fees	No service provided
C2B02010 a. <input type="text"/>	Ice arenas	C2B02111 <input type="checkbox"/>	C2B02211 <input type="checkbox"/>	C2B02311 <input type="checkbox"/>
	Pools	C2B02112 <input type="checkbox"/>	C2B02212 <input type="checkbox"/>	C2B02312 <input type="checkbox"/>
	Multi-purpose facilities	C2B02113 <input type="checkbox"/>	C2B02213 <input type="checkbox"/>	C2B02313 <input type="checkbox"/>
	Arts and culture facilities	C2B02114 <input type="checkbox"/>	C2B02214 <input type="checkbox"/>	C2B02314 <input type="checkbox"/>
	Other facilities	C2B02115 <input type="checkbox"/>	C2B02215 <input type="checkbox"/>	C2B02315 <input type="checkbox"/>
C2B02020 b. <input type="text"/>	Ice arenas	C2B02121 <input type="checkbox"/>	C2B02221 <input type="checkbox"/>	C2B02321 <input type="checkbox"/>
	Pools	C2B02122 <input type="checkbox"/>	C2B02222 <input type="checkbox"/>	C2B02322 <input type="checkbox"/>
	Multi-purpose facilities	C2B02123 <input type="checkbox"/>	C2B02223 <input type="checkbox"/>	C2B02323 <input type="checkbox"/>
	Arts and culture facilities	C2B02124 <input type="checkbox"/>	C2B02224 <input type="checkbox"/>	C2B02324 <input type="checkbox"/>
	Other facilities	C2B02125 <input type="checkbox"/>	C2B02225 <input type="checkbox"/>	C2B02325 <input type="checkbox"/>
C2B02030 c. <input type="text"/>	Ice arenas	C2B02131 <input type="checkbox"/>	C2B02231 <input type="checkbox"/>	C2B02331 <input type="checkbox"/>
	Pools	C2B02132 <input type="checkbox"/>	C2B02232 <input type="checkbox"/>	C2B02332 <input type="checkbox"/>
	Multi-purpose facilities	C2B02133 <input type="checkbox"/>	C2B02233 <input type="checkbox"/>	C2B02333 <input type="checkbox"/>
	Arts and culture facilities	C2B02134 <input type="checkbox"/>	C2B02234 <input type="checkbox"/>	C2B02334 <input type="checkbox"/>
	Other facilities	C2B02135 <input type="checkbox"/>	C2B02235 <input type="checkbox"/>	C2B02335 <input type="checkbox"/>

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Municipality or organization	Facilities	Financial arrangement		
		Yes through use agreement	Yes through user fees	No service provided
C2B02040 d. [REDACTED]	Ice arenas	C2B02141 <input type="checkbox"/>	C2B02241 <input type="checkbox"/>	C2B02341 <input type="checkbox"/>
	Pools	C2B02142 <input type="checkbox"/>	C2B02242 <input type="checkbox"/>	C2B02342 <input type="checkbox"/>
	Multi-purpose facilities	C2B02143 <input type="checkbox"/>	C2B02243 <input type="checkbox"/>	C2B02343 <input type="checkbox"/>
	Arts and culture facilities	C2B02144 <input type="checkbox"/>	C2B02244 <input type="checkbox"/>	C2B02344 <input type="checkbox"/>
	Other facilities	C2B02145 <input type="checkbox"/>	C2B02245 <input type="checkbox"/>	C2B02345 <input type="checkbox"/>
C2B02050 e. [REDACTED]	Ice arenas	C2B02151 <input type="checkbox"/>	C2B02251 <input type="checkbox"/>	C2B02351 <input type="checkbox"/>
	Pools	C2B02152 <input type="checkbox"/>	C2B02252 <input type="checkbox"/>	C2B02352 <input type="checkbox"/>
	Multi-purpose facilities	C2B02153 <input type="checkbox"/>	C2B02253 <input type="checkbox"/>	C2B02353 <input type="checkbox"/>
	Arts and culture facilities	C2B02154 <input type="checkbox"/>	C2B02254 <input type="checkbox"/>	C2B02354 <input type="checkbox"/>
	Other facilities	C2B02155 <input type="checkbox"/>	C2B02255 <input type="checkbox"/>	C2B02355 <input type="checkbox"/>
C2B02060 f. [REDACTED]	Ice arenas	C2B02161 <input type="checkbox"/>	C2B02261 <input type="checkbox"/>	C2B02361 <input type="checkbox"/>
	Pools	C2B02162 <input type="checkbox"/>	C2B02262 <input type="checkbox"/>	C2B02362 <input type="checkbox"/>
	Multi-purpose facilities	C2B02163 <input type="checkbox"/>	C2B02263 <input type="checkbox"/>	C2B02363 <input type="checkbox"/>
	Arts and culture facilities	C2B02164 <input type="checkbox"/>	C2B02264 <input type="checkbox"/>	C2B02364 <input type="checkbox"/>
	Other facilities	C2B02165 <input type="checkbox"/>	C2B02265 <input type="checkbox"/>	C2B02365 <input type="checkbox"/>

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3. What was your organization's final inventory count of multi-purpose facilities as of December 31, 2016?

C2B03101

Count

C2B03102

☐

Do not know

4. As of December 31, 2016, indicate the count distribution of your culture, recreation and sport facilities inventory based on the year of completed construction.

Each selected asset for question 1 should have a count distribution below.

	Year of completed construction						
	2016	2010 to 2015	2000 to 2009	1970 to 1999	1940 to 1969	Prior to 1940	Do not know
	Count						
Ice arenas							
Indoor ice arenas: single pad	C2C04101 <input type="text"/>	C2C04201 <input type="text"/>	C2C04301 <input type="text"/>	C2C04401 <input type="text"/>	C2C04501 <input type="text"/>	C2C04601 <input type="text"/>	C2C04701 <input type="text"/>
Indoor ice arenas: 2–3 pads	C2C04102 <input type="text"/>	C2C04202 <input type="text"/>	C2C04302 <input type="text"/>	C2C04402 <input type="text"/>	C2C04502 <input type="text"/>	C2C04602 <input type="text"/>	C2C04702 <input type="text"/>
Indoor ice arenas: 4 pads	C2C04103 <input type="text"/>	C2C04203 <input type="text"/>	C2C04303 <input type="text"/>	C2C04403 <input type="text"/>	C2C04503 <input type="text"/>	C2C04603 <input type="text"/>	C2C04703 <input type="text"/>
Indoor ice arenas: 5 pads or more	C2C04104 <input type="text"/>	C2C04204 <input type="text"/>	C2C04304 <input type="text"/>	C2C04404 <input type="text"/>	C2C04504 <input type="text"/>	C2C04604 <input type="text"/>	C2C04704 <input type="text"/>
Outdoor ice arenas	C2C04105 <input type="text"/>	C2C04205 <input type="text"/>	C2C04305 <input type="text"/>	C2C04405 <input type="text"/>	C2C04505 <input type="text"/>	C2C04605 <input type="text"/>	C2C04705 <input type="text"/>
Pools							
Indoor pools: 25 metres	C2C04106 <input type="text"/>	C2C04206 <input type="text"/>	C2C04306 <input type="text"/>	C2C04406 <input type="text"/>	C2C04506 <input type="text"/>	C2C04606 <input type="text"/>	C2C04706 <input type="text"/>
Indoor pools: 50 metres or longer	C2C04107 <input type="text"/>	C2C04207 <input type="text"/>	C2C04307 <input type="text"/>	C2C04407 <input type="text"/>	C2C04507 <input type="text"/>	C2C04607 <input type="text"/>	C2C04707 <input type="text"/>
Indoor pools: leisure pools	C2C04108 <input type="text"/>	C2C04208 <input type="text"/>	C2C04308 <input type="text"/>	C2C04408 <input type="text"/>	C2C04508 <input type="text"/>	C2C04608 <input type="text"/>	C2C04708 <input type="text"/>
Outdoor pools	C2C04109 <input type="text"/>	C2C04209 <input type="text"/>	C2C04309 <input type="text"/>	C2C04409 <input type="text"/>	C2C04509 <input type="text"/>	C2C04609 <input type="text"/>	C2C04709 <input type="text"/>
Wading pools	C2C04110 <input type="text"/>	C2C04210 <input type="text"/>	C2C04310 <input type="text"/>	C2C04410 <input type="text"/>	C2C04510 <input type="text"/>	C2C04610 <input type="text"/>	C2C04710 <input type="text"/>
Splash pads	C2C04111 <input type="text"/>	C2C04211 <input type="text"/>	C2C04311 <input type="text"/>	C2C04411 <input type="text"/>	C2C04511 <input type="text"/>	C2C04611 <input type="text"/>	C2C04711 <input type="text"/>

	Year of completed construction						
	2016	2010 to 2015	2000 to 2009	1970 to 1999	1940 to 1969	Prior to 1940	Do not know
	Count						
Arts and culture facilities							
Galleries	C2C04112	C2C04212	C2C04312	C2C04412	C2C04512	C2C04612	C2C04712
Libraries	C2C04113	C2C04213	C2C04313	C2C04413	C2C04513	C2C04613	C2C04713
Museums and archives	C2C04114	C2C04214	C2C04314	C2C04414	C2C04514	C2C04614	C2C04714
Presentation and performance spaces	C2C04115	C2C04215	C2C04315	C2C04415	C2C04515	C2C04615	C2C04715
Other facilities							
Community centres (senior and youth centres)	C2C04116	C2C04216	C2C04316	C2C04416	C2C04516	C2C04616	C2C04716
Indoor skate parks	C2C04117	C2C04217	C2C04317	C2C04417	C2C04517	C2C04617	C2C04717
Outdoor skate parks	C2C04118	C2C04218	C2C04318	C2C04418	C2C04518	C2C04618	C2C04718
Indoor curling rinks	C2C04119	C2C04219	C2C04319	C2C04419	C2C04519	C2C04619	C2C04719
Indoor stadiums	C2C04120	C2C04220	C2C04320	C2C04420	C2C04520	C2C04620	C2C04720
Outdoor stadiums	C2C04121	C2C04221	C2C04321	C2C04421	C2C04521	C2C04621	C2C04721
Indoor tennis courts	C2C04122	C2C04222	C2C04322	C2C04422	C2C04522	C2C04622	C2C04722
Outdoor tennis courts	C2C04123	C2C04223	C2C04323	C2C04423	C2C04523	C2C04623	C2C04723
Indoor sports fields	C2C04124	C2C04224	C2C04324	C2C04424	C2C04524	C2C04624	C2C04724
Outdoor sports fields	C2C04125	C2C04225	C2C04325	C2C04425	C2C04525	C2C04625	C2C04725

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5. What is the condition assessment cycle for your culture, recreation and sports facilities?

Condition assessment cycle: The period of time required to assess all recreation and sport facilities of a particular type owned by the organization as well as all of the recreation and sport facilities of a particular type leased by the organization through a capital lease agreement.

Please select one condition assessment cycle per asset.

		Condition assessment cycle						
		1 year	2 years	3 to 5 years	5 to 10 years	More than 10 years	Does not apply	Do not know
Ice arenas								
Indoor ice arenas: single pad	C2D05101	01	02	03	04	05	06	07
Indoor ice arenas: 2–3 pads	C2D05102	01	02	03	04	05	06	07
Indoor ice arenas: 4 pads	C2D05103	01	02	03	04	05	06	07
Indoor ice arenas: 5 pads or more	C2D05104	01	02	03	04	05	06	07
Outdoor ice arenas	C2D05105	01	02	03	04	05	06	07
Pools								
Indoor pools: 25 metres	C2D05106	01	02	03	04	05	06	07
Indoor pools: 50 metres or longer	C2D05107	01	02	03	04	05	06	07
Indoor pools: leisure pools	C2D05108	01	02	03	04	05	06	07
Outdoor pools	C2D05109	01	02	03	04	05	06	07
Wading pools	C2D05110	01	02	03	04	05	06	07
Splash pads	C2D05111	01	02	03	04	05	06	07

		Condition assessment cycle						
		1 year	2 years	3 to 5 years	5 to 10 years	More than 10 years	Does not apply	Do not know
Arts and culture facilities								
Galleries	C2D05112	01	02	03	04	05	06	07
Libraries	C2D05113	01	02	03	04	05	06	07
Museums and archives	C2D05114	01	02	03	04	05	06	07
Presentation and performance spaces	C2D05115	01	02	03	04	05	06	07
Other facilities								
Community centres (senior and youth centres)	C2D05116	01	02	03	04	05	06	07
Indoor skate parks	C2D05117	01	02	03	04	05	06	07
Outdoor skate parks	C2D05118	01	02	03	04	05	06	07
Indoor curling rinks	C2D05119	01	02	03	04	05	06	07
Indoor stadiums	C2D05120	01	02	03	04	05	06	07
Outdoor stadiums	C2D05121	01	02	03	04	05	06	07
Indoor tennis courts	C2D05122	01	02	03	04	05	06	07
Outdoor tennis courts	C2D05123	01	02	03	04	05	06	07
Indoor sports fields	C2D05124	01	02	03	04	05	06	07
Outdoor sports fields	C2D05125	01	02	03	04	05	06	07

6. Please indicate the assessment tool used to complete the physical condition assessment of your organization's culture, recreation and sport facilities in 2016.

Check all that apply for each culture, recreation and sport facility owned or leased by your organization.

Each selected asset for question 1 should have a physical condition assessment below.

	1. Based on detailed inspection and analysis guidelines or procedures	2. Based on municipal representative working experience with asset	3. Using proxy information such as age of material, soil environment and estimated service life	4. Do not know
Ice arenas				
Indoor ice arenas: single pad	C2E06101 <input type="checkbox"/>	C2E06201 <input type="checkbox"/>	C2E06301 <input type="checkbox"/>	C2E06401 <input type="checkbox"/>
Indoor ice arenas: 2–3 pads	C2E06102 <input type="checkbox"/>	C2E06202 <input type="checkbox"/>	C2E06302 <input type="checkbox"/>	C2E06402 <input type="checkbox"/>
Indoor ice arenas: 4 pads	C2E06103 <input type="checkbox"/>	C2E06203 <input type="checkbox"/>	C2E06303 <input type="checkbox"/>	C2E06403 <input type="checkbox"/>
Indoor ice arenas: 5 pads or more	C2E06104 <input type="checkbox"/>	C2E06204 <input type="checkbox"/>	C2E06304 <input type="checkbox"/>	C2E06404 <input type="checkbox"/>
Outdoor ice arenas	C2E06105 <input type="checkbox"/>	C2E06205 <input type="checkbox"/>	C2E06305 <input type="checkbox"/>	C2E06405 <input type="checkbox"/>
Pools				
Indoor pools: 25 metres	C2E06106 <input type="checkbox"/>	C2E06206 <input type="checkbox"/>	C2E06306 <input type="checkbox"/>	C2E06406 <input type="checkbox"/>
Indoor pools: 50 metres or longer	C2E06107 <input type="checkbox"/>	C2E06207 <input type="checkbox"/>	C2E06307 <input type="checkbox"/>	C2E06407 <input type="checkbox"/>
Indoor pools: leisure pools	C2E06108 <input type="checkbox"/>	C2E06208 <input type="checkbox"/>	C2E06308 <input type="checkbox"/>	C2E06408 <input type="checkbox"/>
Outdoor pools	C2E06109 <input type="checkbox"/>	C2E06209 <input type="checkbox"/>	C2E06309 <input type="checkbox"/>	C2E06409 <input type="checkbox"/>
Wading pools	C2E06110 <input type="checkbox"/>	C2E06210 <input type="checkbox"/>	C2E06310 <input type="checkbox"/>	C2E06410 <input type="checkbox"/>
Splash pads	C2E06111 <input type="checkbox"/>	C2E06211 <input type="checkbox"/>	C2E06311 <input type="checkbox"/>	C2E06411 <input type="checkbox"/>

	1. Based on detailed inspection and analysis guidelines or procedures	2. Based on municipal representative working experience with asset	3. Using proxy information such as age of material, soil environment and estimated service life	4. Do not know
Arts and culture facilities				
Galleries	C2E06112 <input type="checkbox"/>	C2E06212 <input type="checkbox"/>	C2E06312 <input type="checkbox"/>	C2E06412 <input type="checkbox"/>
Libraries	C2E06113 <input type="checkbox"/>	C2E06213 <input type="checkbox"/>	C2E06313 <input type="checkbox"/>	C2E06413 <input type="checkbox"/>
Museums and archives	C2E06114 <input type="checkbox"/>	C2E06214 <input type="checkbox"/>	C2E06314 <input type="checkbox"/>	C2E06414 <input type="checkbox"/>
Presentation and performance spaces	C2E06115 <input type="checkbox"/>	C2E06215 <input type="checkbox"/>	C2E06315 <input type="checkbox"/>	C2E06415 <input type="checkbox"/>
Other facilities				
Community centres (senior and youth centres)	C2E06116 <input type="checkbox"/>	C2E06216 <input type="checkbox"/>	C2E06316 <input type="checkbox"/>	C2E06416 <input type="checkbox"/>
Indoor skate parks	C2E06117 <input type="checkbox"/>	C2E06217 <input type="checkbox"/>	C2E06317 <input type="checkbox"/>	C2E06417 <input type="checkbox"/>
Outdoor skate parks	C2E06118 <input type="checkbox"/>	C2E06218 <input type="checkbox"/>	C2E06318 <input type="checkbox"/>	C2E06418 <input type="checkbox"/>
Indoor curling rinks	C2E06119 <input type="checkbox"/>	C2E06219 <input type="checkbox"/>	C2E06319 <input type="checkbox"/>	C2E06419 <input type="checkbox"/>
Indoor stadiums	C2E06120 <input type="checkbox"/>	C2E06220 <input type="checkbox"/>	C2E06320 <input type="checkbox"/>	C2E06420 <input type="checkbox"/>
Outdoor stadiums	C2E06121 <input type="checkbox"/>	C2E06221 <input type="checkbox"/>	C2E06321 <input type="checkbox"/>	C2E06421 <input type="checkbox"/>
Indoor tennis courts	C2E06122 <input type="checkbox"/>	C2E06222 <input type="checkbox"/>	C2E06322 <input type="checkbox"/>	C2E06422 <input type="checkbox"/>
Outdoor tennis courts	C2E06123 <input type="checkbox"/>	C2E06223 <input type="checkbox"/>	C2E06323 <input type="checkbox"/>	C2E06423 <input type="checkbox"/>
Indoor sports fields	C2E06124 <input type="checkbox"/>	C2E06224 <input type="checkbox"/>	C2E06324 <input type="checkbox"/>	C2E06424 <input type="checkbox"/>
Outdoor sports fields	C2E06125 <input type="checkbox"/>	C2E06225 <input type="checkbox"/>	C2E06325 <input type="checkbox"/>	C2E06425 <input type="checkbox"/>

7. In 2016, what was the overall physical condition of your organization's culture, recreation and sport facilities assets? Please indicate the percentage distribution of your culture, recreation and sport facilities assets by using the following condition rating scale.

Very poor: The asset is unfit for sustained service. Near or beyond expected service life, widespread signs of advanced deterioration, some assets may be unusable.

Poor: Increasing potential of affecting service. The asset is approaching end of service life; condition below standard and a large portion of system exhibits significant deterioration.

Fair: The asset requires attention. The assets show signs of deterioration and some elements exhibit deficiencies.

Good: The asset is adequate. Acceptable, generally within mid stage of expected service life.

Very good: Asset is fit for the future. Well maintained, good condition, new or recently rehabilitated.

Each selected asset for question 1 should have a percent distribution below.

Each reporting asset must total to 100 %.

	Very poor	Poor	Fair	Good	Very good	Do not know	Total
	%						
Ice arenas							
Indoor ice arenas: single pad	C2F07101 <input type="text"/>	C2F07201 <input type="text"/>	C2F07301 <input type="text"/>	C2F07401 <input type="text"/>	C2F07501 <input type="text"/>	C2F07601 <input type="text"/>	100%
Indoor ice arenas: 2-3 pads	C2F07102 <input type="text"/>	C2F07202 <input type="text"/>	C2F07302 <input type="text"/>	C2F07402 <input type="text"/>	C2F07502 <input type="text"/>	C2F07602 <input type="text"/>	100%
Indoor ice arenas: 4 pads	C2F07103 <input type="text"/>	C2F07203 <input type="text"/>	C2F07303 <input type="text"/>	C2F07403 <input type="text"/>	C2F07503 <input type="text"/>	C2F07603 <input type="text"/>	100%
Indoor ice arenas: 5 pads or more	C2F07104 <input type="text"/>	C2F07204 <input type="text"/>	C2F07304 <input type="text"/>	C2F07404 <input type="text"/>	C2F07504 <input type="text"/>	C2F07604 <input type="text"/>	100%
Outdoor ice arenas	C2F07105 <input type="text"/>	C2F07205 <input type="text"/>	C2F07305 <input type="text"/>	C2F07405 <input type="text"/>	C2F07505 <input type="text"/>	C2F07605 <input type="text"/>	100%
Pools							
Indoor pools: 25 metres	C2F07106 <input type="text"/>	C2F07206 <input type="text"/>	C2F07306 <input type="text"/>	C2F07406 <input type="text"/>	C2F07506 <input type="text"/>	C2F07606 <input type="text"/>	100%
Indoor pools: 50 metres or longer	C2F07107 <input type="text"/>	C2F07207 <input type="text"/>	C2F07307 <input type="text"/>	C2F07407 <input type="text"/>	C2F07507 <input type="text"/>	C2F07607 <input type="text"/>	100%
Indoor pools: leisure pools	C2F07108 <input type="text"/>	C2F07208 <input type="text"/>	C2F07308 <input type="text"/>	C2F07408 <input type="text"/>	C2F07508 <input type="text"/>	C2F07608 <input type="text"/>	100%
Outdoor pools	C2F07109 <input type="text"/>	C2F07209 <input type="text"/>	C2F07309 <input type="text"/>	C2F07409 <input type="text"/>	C2F07509 <input type="text"/>	C2F07609 <input type="text"/>	100%
Wading pools	C2F07110 <input type="text"/>	C2F07210 <input type="text"/>	C2F07310 <input type="text"/>	C2F07410 <input type="text"/>	C2F07510 <input type="text"/>	C2F07610 <input type="text"/>	100%
Splash pads	C2F07111 <input type="text"/>	C2F07211 <input type="text"/>	C2F07311 <input type="text"/>	C2F07411 <input type="text"/>	C2F07511 <input type="text"/>	C2F07611 <input type="text"/>	100%

Very poor	Poor	Fair	Good	Very good	Do not know	Total
%						

Arts and culture facilities

Galleries	C2F07112	C2F07212	C2F07312	C2F07412	C2F07512	C2F07612	100%
Libraries	C2F07113	C2F07213	C2F07313	C2F07413	C2F07513	C2F07613	100%
Museums and archives	C2F07114	C2F07214	C2F07314	C2F07414	C2F07514	C2F07614	100%
Presentation and performance spaces	C2F07115	C2F07215	C2F07315	C2F07415	C2F07515	C2F07615	100%

Other facilities

Community centres (senior and youth centres)	C2F07116	C2F07216	C2F07316	C2F07416	C2F07516	C2F07616	100%
Indoor skate parks	C2F07117	C2F07217	C2F07317	C2F07417	C2F07517	C2F07617	100%
Outdoor skate parks	C2F07118	C2F07218	C2F07318	C2F07418	C2F07518	C2F07618	100%
Indoor curling rinks	C2F07119	C2F07219	C2F07319	C2F07419	C2F07519	C2F07619	100%
Indoor stadiums	C2F07120	C2F07220	C2F07320	C2F07420	C2F07520	C2F07620	100%
Outdoor stadiums	C2F07121	C2F07221	C2F07321	C2F07421	C2F07521	C2F07621	100%
Indoor tennis courts	C2F07122	C2F07222	C2F07322	C2F07422	C2F07522	C2F07622	100%
Outdoor tennis courts	C2F07123	C2F07223	C2F07323	C2F07423	C2F07523	C2F07623	100%
Indoor sports fields	C2F07124	C2F07224	C2F07324	C2F07424	C2F07524	C2F07624	100%
Outdoor sports fields	C2F07125	C2F07225	C2F07325	C2F07425	C2F07525	C2F07625	100%

Asset management and performance

8. Does your organization have a culture, recreation and sports asset management plan?

An **Asset Management Plan** defines how a group of assets is to be managed over a period of time. The asset management plan describes the characteristics and condition of infrastructure assets, the levels of service expected from them, planned actions to ensure the assets are providing the expected level of service, and financing strategies to implement the planned actions.

C2G08101

1 ☐ Yes

3 ☐ No ➔ Please go to question 10.

9. How often does your organization update the current culture, recreation and sports asset management plan?

Mark one only.

C2G09101

1 ☐ Every year

2 ☐ Every two to four years

3 ☐ Every five years or more

4 ☐ Does not update

5 ☐ Other – please specify:

C2G09205

6 ☐ Do not know

➔ Please go to question 11

10. When does your organization plan on implementing a culture, recreation and sports asset management plan?

Mark one only.

C2G10101

1 ☐ In one year

2 ☐ In two to four years

3 ☐ In five years or more

4 ☐ Other – please specify

C2G10204

5 ☐ Do not plan to implement an asset management plan

6 ☐ Do not know

11. What type of asset management information system does your organization use to manage your culture, recreation and sports assets?

Mark all that apply.

- C2G11101 ☐ Custom asset management software
- C2G11102 ☐ Off-the-shelf asset management software
- C2G11103 ☐ Spreadsheet
- C2G11104 ☐ Paper records
- C2G11105 ☐ Other – please specify
C2G11205
- C2G11106 ☐ No asset management information system
- C2G11107 ☐ Do not know

12. As of December 31, 2016, what percentage of your culture, recreation and sports facilities allow for accessibility?

Accessibility: This means taking appropriate measures to ensure persons with disabilities have access, on an equal basis with others, to the physical environment, to transportation, and to other facilities and services open and provided to the public, both in urban and rural areas.

		%
Ice arenas	C2G12101	<input type="text"/> <input type="text"/> <input type="text"/> %
Pools	C2G12102	<input type="text"/> <input type="text"/> <input type="text"/> %
Multi-purpose facilities	C2G12103	<input type="text"/> <input type="text"/> <input type="text"/> %
Arts and culture facilities	C2G12104	<input type="text"/> <input type="text"/> <input type="text"/> %
Other facilities	C2G12105	<input type="text"/> <input type="text"/> <input type="text"/> %

13. What is the maximum distance residents in your municipality have to travel in order to access the following facilities?

		0 to 10km	11 to 20km	21 to 30km	31 to 40km	More than 40km
Ice arenas	C2G13101	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>
Pools	C2G13102	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>
Multi-purpose facilities	C2G13103	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>
Arts and culture facilities	C2G13104	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>
Other facilities	C2G13105	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>

Assets value and expenses of culture, recreation and sports

14. What is the 2016 estimated replacement value, required renewal budget, and actual renewal budget of culture, recreation and sports assets owned by your organization?

Estimated replacement value: the approximate cost at the present time required to replace an asset, including demolition costs. **Does not include** land costs or overhead such as administration.

2016 required renewal budget: the budget required for rehabilitation, reconstruction, or replacement of the assets to bring rating of all assets to a rating of "good" within the 2016 reference year. These include any activities which increase the performance or capacity of existing fixed assets or significantly extend their previously expected service lives.

2016 actual renewal budget: the actual funds spent for the rehabilitation, reconstruction a replacement of the assets. These include any activities which increase the performance or capacity of existing fixed assets or significantly extend their previously expected service lives.

Required renewal budget and actual renewal budget does not include cost of regular maintenance and repairs. Maintenance and repairs: Ordinary maintenance and repairs of fixed assets are activities that owners or users of fixed assets are obliged to undertake periodically in order to be able to utilise assets over their expected service lives (they are current costs that cannot be avoided if the fixed assets are to continue to be used). Maintenance and repairs do not change the fixed asset or its performance, but simply maintain it in good working order or restore it to its previous condition in the event of a breakdown.

Each asset should correspond to question 1.

	2016		
	Estimated replacement value	Required renewal budget	Renewal budget
Thousands of dollars (000's)			
Ice arenas			
Indoor ice arenas: single pad	C2H14101 \$,000	C2H14201 \$,000	C2H14301 \$,000
Indoor ice arenas: 2–3 pads	C2H14102 \$,000	C2H14202 \$,000	C2H14302 \$,000
Indoor ice arenas: 4 pads	C2H14103 \$,000	C2H14203 \$,000	C2H14303 \$,000
Indoor ice arenas: 5 pads or more	C2H14104 \$,000	C2H14204 \$,000	C2H14304 \$,000
Outdoor ice arenas	C2H14105 \$,000	C2H14205 \$,000	C2H14305 \$,000
Pools			
Indoor pools: 25 metres	C2H14106 \$,000	C2H14206 \$,000	C2H14306 \$,000
Indoor pools: 50 metres or longer	C2H14107 \$,000	C2H14207 \$,000	C2H14307 \$,000
Indoor pools: leisure pools	C2H14108 \$,000	C2H14208 \$,000	C2H14308 \$,000
Outdoor pools	C2H14109 \$,000	C2H14209 \$,000	C2H14309 \$,000
Wading pools	C2H14110 \$,000	C2H14210 \$,000	C2H14310 \$,000
Splash pads	C2H14111 \$,000	C2H14211 \$,000	C2H14311 \$,000

2016			
	Estimated replacement value	Required renewal budget	Renewal budget
Thousands of dollars (000's)			
Arts and culture facilities			
Galleries	C2H14112 \$ <input type="text"/> ,000	C2H14212 \$ <input type="text"/> ,000	C2H14312 \$ <input type="text"/> ,000
Libraries	C2H14113 \$ <input type="text"/> ,000	C2H14213 \$ <input type="text"/> ,000	C2H14313 \$ <input type="text"/> ,000
Museums and archives	C2H14114 \$ <input type="text"/> ,000	C2H14214 \$ <input type="text"/> ,000	C2H14314 \$ <input type="text"/> ,000
Presentation and performance spaces	C2H14115 \$ <input type="text"/> ,000	C2H14215 \$ <input type="text"/> ,000	C2H14315 \$ <input type="text"/> ,000
Other facilities			
Community centres (senior and youth centres)	C2H14116 \$ <input type="text"/> ,000	C2H14216 \$ <input type="text"/> ,000	C2H14316 \$ <input type="text"/> ,000
Indoor skate parks	C2H14117 \$ <input type="text"/> ,000	C2H14217 \$ <input type="text"/> ,000	C2H14317 \$ <input type="text"/> ,000
Outdoor skate parks	C2H14118 \$ <input type="text"/> ,000	C2H14218 \$ <input type="text"/> ,000	C2H14318 \$ <input type="text"/> ,000
Indoor curling rinks	C2H14119 \$ <input type="text"/> ,000	C2H14219 \$ <input type="text"/> ,000	C2H14319 \$ <input type="text"/> ,000
Indoor stadiums	C2H14120 \$ <input type="text"/> ,000	C2H14220 \$ <input type="text"/> ,000	C2H14320 \$ <input type="text"/> ,000
Outdoor stadiums	C2H14121 \$ <input type="text"/> ,000	C2H14221 \$ <input type="text"/> ,000	C2H14321 \$ <input type="text"/> ,000
Indoor tennis courts	C2H14122 \$ <input type="text"/> ,000	C2H14222 \$ <input type="text"/> ,000	C2H14322 \$ <input type="text"/> ,000
Outdoor tennis courts	C2H14123 \$ <input type="text"/> ,000	C2H14223 \$ <input type="text"/> ,000	C2H14323 \$ <input type="text"/> ,000
Indoor sports fields	C2H14124 \$ <input type="text"/> ,000	C2H14224 \$ <input type="text"/> ,000	C2H14324 \$ <input type="text"/> ,000
Outdoor sports fields	C2H14125 \$ <input type="text"/> ,000	C2H14225 \$ <input type="text"/> ,000	C2H14325 \$ <input type="text"/> ,000

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15. In 2016, what was the total value associated with new culture, recreation and sports facilities owned by your organization?

New culture, recreation and sports facilities include the value of new construction, acquisition of assets, or the value of donated assets.

	2016
	Thousands of dollars
Ice arenas	<small>C2H15101</small> \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ,000
Pools	<small>C2H15102</small> \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ,000
Multi-purpose facilities	<small>C2H15103</small> \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ,000
Arts and culture facilities	<small>C2H15104</small> \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ,000
Other facilities	<small>C2H15105</small> \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ,000

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16. In 2016, what was the expected useful life (in years) of new culture, recreation and sports facilities owned by your organization?

New culture, recreation and sports facilities include new construction, acquisition of assets, and donated assets.

Expected useful life of an asset refers to the service life or the productive life of the asset at the time of its acquisition regardless of their lives reported for income tax purposes.

	Expected useful life (in years)
Ice arenas	
Indoor ice arenas: single pad	C2H16101 <input type="text"/> <input type="text"/> <input type="text"/>
Indoor ice arenas: 2–3 pads	C2H16102 <input type="text"/> <input type="text"/> <input type="text"/>
Indoor ice arenas: 4 pads	C2H16103 <input type="text"/> <input type="text"/> <input type="text"/>
Indoor ice arenas: 5 pads or more	C2H16104 <input type="text"/> <input type="text"/> <input type="text"/>
Outdoor ice arenas	C2H16105 <input type="text"/> <input type="text"/> <input type="text"/>
Pools	
Indoor pools: 25 metres	C2H16106 <input type="text"/> <input type="text"/> <input type="text"/>
Indoor pools: 50 metres or longer	C2H16107 <input type="text"/> <input type="text"/> <input type="text"/>
Indoor pools: leisure pools	C2H16108 <input type="text"/> <input type="text"/> <input type="text"/>
Outdoor pools	C2H16109 <input type="text"/> <input type="text"/> <input type="text"/>
Wading pools	C2H16110 <input type="text"/> <input type="text"/> <input type="text"/>
Splash pads	C2H16111 <input type="text"/> <input type="text"/> <input type="text"/>

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**Expected useful
life (in years)**

Arts and culture facilities

Galleries	C2H16112	<input type="text"/>
Libraries	C2H16113	<input type="text"/>
Museums and archives	C2H16114	<input type="text"/>
Presentation and performance spaces	C2H16115	<input type="text"/>

Other facilities

Community centres (senior and youth centres)	C2H16116	<input type="text"/>
Indoor skate parks	C2H16117	<input type="text"/>
Outdoor skate parks	C2H16118	<input type="text"/>
Indoor curling rinks	C2H16119	<input type="text"/>
Indoor stadiums	C2H16120	<input type="text"/>
Outdoor stadiums	C2H16121	<input type="text"/>
Indoor tennis courts	C2H16122	<input type="text"/>
Outdoor tennis courts	C2H16123	<input type="text"/>
Indoor sports fields	C2H161124	<input type="text"/>
Outdoor sports fields	C2H161125	<input type="text"/>

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Feedback

Hours Minutes

1. How long did it take to complete this questionnaire?

Include the time spent gathering the necessary information.

2. We invite your comments about this questionnaire.

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Culture, recreation and sport facilities include the following:

Ice arena facilities include: indoor ice arenas (single pad; 2–3 pads; 4 pads; 5 pads or more) and outdoor ice arenas owned by your organization or leased by your organization through a capital lease agreement.

Indoor ice arenas: A facility (either stand-alone or as part of a community centre) that offers one or more ice surfaces used for a variety of purposes other than curling.

Outdoor ice arena: An artificial or natural ice surface (excluding a frozen body of water like a pond or lake) that is used for a variety of purposes and could be a traditional rectangular ice surfaces and ice paths.

Pool facilities include: indoor pools (25 metres; 50 metres or longer and leisure pools); outdoor pools; wading pools and splash pads owned by your organization or leased by your organization through a capital lease agreement.

Indoor pools: An indoor swimming facility (either stand-alone or as part of a community centre) utilized for a variety of individual and group aquatic uses - each individual tank should be counted separately, but not including whirlpools.

Outdoor pools: An outdoor swimming facility utilized for a variety of individual and group aquatic uses.

Splash pads: An outdoor aquatic play facility with no standing water.

Wading pools: A shallow depth outdoor aquatic facility.

Arts and culture facilities include: galleries; libraries; museums and archives; and presentation and performance spaces owned by your organization or leased by your organization through a capital lease agreement.

Galleries: Building or spaces for the exhibition of art, usually visual art.

Libraries: Libraries are dedicated spaces for a collection of books, periodicals, and other material for reading, viewing, listening, study, or reference. It may be a room, a set of rooms, or building where books may be read or borrowed.

Museum and archives: A museum is an institution that cares for (conserves) a collection of artifacts and other objects of artistic, cultural, historical, or scientific importance and some public museums make them available for public viewing through exhibits that may be permanent or temporary.

Presentation and performance spaces: Spaces (indoor and outdoor) dedicated to the presentation of cultural products to their intended audiences. These will often have seating (permanent or flexible) and a stage, but not always. Any space that is not a gallery or museum that is primarily used for cultural presentation would fall in this category (Note: If the building also contains a significant number of other types of cultural spaces (such as libraries, galleries, studios, training spaces, museums, heritage facilities, etc.) then include it under Multi-purpose facilities and not a dedicated presentation space.)

Other facilities include skate parks (indoor / outdoor); indoor curling rinks; stadiums (indoor / outdoor); tennis courts (indoor / outdoor); sports field (indoor / outdoor) and community centres (seniors centres and youth centres) owned by your organization or leased by your organization through a capital lease agreement.

Community centres: A facility used for multi-purpose recreation programs. **Include** senior centres and youth centres.

Senior centres: A facility used for multi-purpose programs that is dedicated for use by older adults.

Youth centres: A facility used for multi-purpose programs that is dedicated for use by children and youth.

Sports fields: A dedicated or multi-use outdoor space used for various sports activities such as baseball, softball, soccer, cricket, football, rugby, lacrosse or ultimate Frisbee. Can refer to an indoor or outdoor facility.

Skate parks: An indoor or outdoor space that includes ramps, quarter pipes, hips and ledges used for the sport of skateboarding.

Tennis courts: A facility where the sport of tennis is played consisting of a firm rectangular surface with a low net. Can refer to an indoor or outdoor facility.

Curling rinks: A facility offering one or more ice surfaces used exclusively for the sport of curling.

Stadiums: An indoor or outdoor facility able to accommodate large numbers of spectators for a wide variety of events.

Multi-purpose facilities include a combination of various facility components such as a pool, arena, fitness centre, meeting rooms, seniors' centre, gallery, museum, training space and presentation space owned by your organization or leased by your organization through a capital lease agreement.

Condition assessment cycle: The period of time required to assess all the assets of a particular type owned by the organization as well as all of the assets of a particular type leased by the organization through a capital lease agreement.

Asset Management Plan: defines how a group of assets is to be managed over a period of time. The asset management plan describes the characteristics and condition of infrastructure assets, the levels of service expected from them, planned actions to ensure the assets are providing the expected level of service, and financing strategies to implement the planned actions.

Estimated replacement value: the approximate cost at the present time required to replace an asset, including demolition costs. **Does not include** land costs or overhead such as administration.

2016 required renewal budget: the budget required for rehabilitation, reconstruction, or replacement of the assets to bring rating of all assets to a rating of “good” within the 2016 reference year. These include any activities which increase the performance or capacity of existing fixed assets or significantly extend their previously expected service lives.

Does not include cost of regular maintenance and repairs.

2016 actual renewal budget: the actual funds spent for the rehabilitation, reconstruction a replacement of the assets. These include any activities which increase the performance or capacity of existing fixed assets or significantly extend their previously expected service lives. **Does not include** cost of regular maintenance and repairs.

Maintenance and repairs: Ordinary maintenance and repairs of fixed assets are activities that owners or users of fixed assets are obliged to undertake periodically in order to be able to utilise assets over their expected service lives (they are current costs that cannot be avoided if the fixed assets are to continue to be used). Maintenance and repairs do not change the fixed asset or its performance, but simply maintain it in good working order or restore it to its previous condition in the event of a breakdown.

Expected useful life of an asset refers to the service life or the productive life of the asset at the time of its acquisition regardless of their lives reported for income tax purposes.

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