

**CAPITAL EXPENSES**

Category	Component	Capital Event
<b>1 Grounds</b>	1.01 Underground Service(s)	1.01.01 Sanitary / Storm sewer (Repair)
		1.01.02 Gas Service Piping (Repair)
		1.01.03 Water Main (Repair)
	1.02 Parking Lots & Driveways	1.02.01 Parking lots (Construction/Replace/Repave)
		1.02.03 Driveways (Construction/Replace/Repave)
		1.02.04 Paved Roadways (Construction/Replace/Repave)
		1.03.01 Walkways (Construction/Replace)
	1.03 Walkways, Patios & Steps	1.03.02 Stairs (Construction/Replace)
		1.03.03 Patios (Construction/Replace)
		1.03.04 Ramps (Construction/Replace)
		1.03.05 Garbage Pad (Construction/Replace)
		1.04.01 Concrete Retaining Walls (Construction/Replace)
	1.04 Retaining Walls	1.04.02 Masonry Retaining Walls (Construction/Replace)
		1.04.03 Wood Retaining Walls (Construction/Replace)
		1.04.04 Stone Retaining Walls (Construction/Replace)
		1.04.05 Gabion Retaining Walls (Construction/Replace)
		1.04.06 Wood Tie Retaining Walls (Construction/Replace)
		1.05.01 Trees
	1.05 Landscaping	1.05.03 Fencing (Construction/Replace)
		1.05.04 Common Area Feature Wall (Construction/Replace)
		1.05.05 Garbage Enclosure (Construction/Replace)
		1.06.01 Playground Surface (Construction/Replace)
	1.06 Recreational & Grounds Equipment	1.06.02 Playground Equipment (Construction/Replace)
		1.06.03 Exterior Structures (Construction/Replace)
		1.06.04 Outdoor Furniture (Construction/Replace)
		1.06.05 Grounds Equipment - Riding Lawnmowers/Snowblowers (Minimum \$1000)
	1.07 Exterior Lighting	1.07.01 Site lighting - Pole Mounted (Construction/Replace)
<b>2 Building</b>	2.01 Substructure (Foundation)	2.01.01 Footings (Major Repair)
		2.01.02 Exterior Foundation Walls (Major Repair)
	2.02 Superstructures	2.02.01 Structural Framing (Major Repair)
		2.02.02 Slab On Grade (Major Repair)
	2.03 Balconies	2.03.01 Balconies (Major Repair)
	2.04 Canopies	2.04.01 Canopies (Major Repair)
	2.05 Stairs & Handrails	2.05.01 Stairs Building (Major Repair)
		2.05.02 Handrailings Building (Replace)
	2.06 Exterior Walls	2.06.01 Concrete Walls (Major Repair/Replace)
		2.06.02 Concrete Block Walls (Major Repair/Replace)
		2.06.03 Brick Walls (Major Repair/Replace)
		2.06.04 Brick Veneer (Major Repair/Replace)
		2.06.05 Metal Siding Panel (Major Repair/Replace)
		2.06.06 Wood Siding (Major Repair/Replace)
		2.06.07 Cladding (Major Repair/Replace)
		2.06.08 Curtain Wall (Major Repair/Replace)
		2.06.09 Stucco Exterior Wall Finish (Major Repair/Replace)
		2.06.11 Exterior Insulated Finish System (Major Repair/Replace)
		2.06.12 SIP Walls (Major Repair/Replace)
		2.06.13 Vinyl Siding (Major Repair/Replace)
		2.06.14 Aluminum Siding (Major Repair/Replace)
		2.07 Exterior Caulking
	2.08 Exterior Windows	2.08.01 Vinyl Windows (Replace)
		2.08.02 Wood Windows (Replace)

	2.08.03 Aluminium Windows (Replace)
2.09 Doors - Building Common Areas	2.09.01 Entry Doors - Common Areas (Replace)
	2.09.02 Service Doors - Common Areas (Replace)
	2.09.03 Fire Doors - Common Areas (Replace)
	2.09.04 Door Hardware - Common Areas (Replace)
2.10 Roofing	2.10.01 Flat Roof (Replace)
	2.10.02 Pitched Roof (Replace)
	2.10.03 Skylights (Replace)
	2.10.04 Roof Anchors (Replace)
	2.10.05 Roof Access Door (Replace)
2.11 Eavestroughs & Downspouts	2.11.02 Eavestroughs & Downspouts (Replace)
2.12 Common Areas	2.12.01 Floors Common Area (Replace)
	2.12.04 Furniture Common Area
	2.12.06 Washrooms Common Area - (Fixtures, Flooring, Toilets, Sinks, Cabinetry)
	2.12.07 Laundry Rooms Common Area - (Fixtures, Flooring, Sinks, Cabinetry)
	2.12.08 Kitchen Common Area - (Fixtures, Flooring, Sinks, Cabinetry)
	2.12.10 Appliances - Common Area
	2.12.11 Mailboxes Common Area
2.13 Elevator Upgrade	2.13.01 Code Requirements - Elevator
	2.13.02 Control Equipment - Elevator
	2.13.03 Cab Refurbishment - Elevator
2.14 Building Plumbing	2.14.01 Plumbing Pumps Building
	2.14.04 Plumbing Piping & Fittings Building
2.16 Mechanical	2.16.01 Make-Up Air (Major Repair/Replace)
	2.16.02 Ductwork - Building (Replace)
	2.16.03 Geothermal (Replace)
	2.16.04 Gas Meters - Building (Replace)
	2.16.05 Garbage Compactor (Replace)
	2.16.06 Garbage Chutes, Doors and Carousels (Replace)
	2.16.07 Cooling Systems - Building (Replace)
	2.16.08 Service Ventilation Fans - Building (Replace)
2.17 Boiler / Hot water system	2.17.01 Domestic Hot Water Boilers - Building (Replace)
	2.17.02 Hot Water Storage Tanks - Building (Replace)
	2.17.03 Boiler Discharge Stack - Building (Replace)
	2.17.04 Solar - Building (Replace)
2.18 Generators	2.18.01 Natural Gas Generator (Replace)
	2.18.02 Diesel Generator (Replace)
	2.18.03 Fuel Tanks & Fuel Pipes (Replace)
	2.18.04 Transfer Switch (Replace)
2.19 Building Emergency Systems	2.19.01 Fire Safety Systems - Building (Code Requirements/Complete replace)
	2.19.02 Emergency Lighting Systems - Building (Code Requirements/Complete replace)
	2.19.03 Sprinkler systems - Building (Code Requirements/Complete replace)
2.20 Primary Electrical	2.20.01 Primary Switchgear
	2.20.02 Primary Transformer
	2.20.03 Meter Hydro Building
2.21 Secondary Electrical	2.21.01 Secondary Switchgear
	2.21.02 Secondary Transformer
2.23 Lighting	2.23.01 Interior Lighting - Building Common Areas (Replace)
	2.23.02 Exterior Lighting - Building (Replace)
	2.23.03 Exit Lighting - Building (Replace)
2.25 Communication Systems	2.25.01 Public Address System (Replace)
	2.25.02 Telephone System (Replace)
	2.25.03 Security System (Replace)
	2.25.04 Entry System (Replace)
2.26 Automatic Door Devices	2.26.01 Handicap Accessibility - Door Device - Building (Installation/Replacement)

3 Unit		
	3.02 Flooring Unit	3.02.01 Ceramic Floor Tile - Unit (Replace)
		3.02.02 Vinyl Tile - Unit (Replace)
		3.02.03 Laminate - Unit (Replace)
		3.02.04 Carpet - Unit (Replace)
	3.04 Interior Stairs	3.04.01 Interior Stairs (Replace)
	3.05 Interior Doors	3.05.01 Entry Doors - Unit (Replace)
		3.05.02 Balcony Doors - Unit (Replace)
		3.05.04 Interior Door Hardware (Bulk Replacement)
	3.06 Kitchen	3.06.02 Appliances - Unit
		3.06.03 Cupboards - Unit (Bulk replacement only)
		3.06.04 Taps/Sinks - Unit (Bulk replacement only)
	3.07 Bathroom	3.07.02 Bathroom Tub/Surround - Unit (Bulk replacement only)
	3.07.03 Bathroom Taps/Sinks - Unit (Bulk replacement only)	
	3.07.04 Vanity/Cupboards - Unit (Bulk replacement only)	
	3.07.05 Toilets - Unit (Bulk replacement only)	
3.08 Domestic Hot Water Heaters Unit	3.08.01 Domestic Hot Water Heater - Unit (Replace)	
3.09 Plumbing Piping Systems Unit	3.09.01 Plumbing Piping & Fittings Unit (Replace)	
	3.09.02 Plumbing Piping Systems Unit (Replace)	
	3.09.05 Sump Pump Unit (Replace)	
3.10 Ventilation Fans Unit	3.10.01 Kitchen Exhaust Fan - Unit (Bulk replacement only)	
	3.10.02 Bathroom Exhaust Fan - Unit (Bulk replacement only)	
3.11 Unit-Heating and Cooling Systems	3.11.02 Furnace - Unit (Replace)	
	3.11.03 Wall Thermostats - Unit (Bulk replacement only)	
	3.11.04 Ductwork Furnaces - Unit (Replace)	
	3.11.05 Radiators - Unit (Replace)	
	3.11.06 Electric Heating - Unit (Replace)	
	3.11.07 Cooling Systems (Air-conditioning) - Unit (Replace)	
3.12 Unit-Electrical	3.12.01 Suite Panels - Unit (Replace)	
3.13 Interior Lighting	3.13.01 Interior Lighting Unit (Bulk Replacement Only)	
3.15 Unit Emergency Systems	3.15.01 Smoke/CO Detectors (Bulk Replacement Only)	