

CPPM Procedure Chapter I: Tangible Capital Assets

Useful Life and Thresholds – Details

Building:

The building includes the complete building envelope and building systems, appropriate to the location, including all exterior architectural, structural and weather protection components, and all interior building components and service systems providing: fire protection, exiting, sanitary facilities, heating, ventilation, cooling, lighting, power and communication systems as required by applicable building regulation and codes. Included as part of the building are the following:

- Foundation and structure
- Power distribution to the occupant space, voice riser cables to the core service space, and life safety systems.
- Exterior walls including the cladding system, roof assembly, air barrier, thermal envelope, windows, and exterior doors.
- Building structural including interior walls, party walls, demising walls and partitions around service rooms outside designated rentable areas.
- Vertical circulation as required by building codes, including stairs, emergency exits and elevators.
- Office areas in owned or common areas in a leased building that are under an agreement, prepared to receive finished floor covers, as well as floor coverings provided in common areas, common washrooms, common hallways and entrance lobbies.
- Ceilings that are only in lobbies and other designated non-rentable areas.
- Heating, ventilation, and air conditioning services with DDC control systems appropriate to the location of the building. Main distribution ducts and terminal heating and cooling units with the capability to adapt to the occupant's requirements.
- Fire protection systems required by code for office layout.
- Plumbing limited to providing services for operation and maintenance of the building.
- Main electrical service and distribution, power outlets in permanent walls and columns.
- Lighting provided to entrance and elevator lobbies, stairwells and service rooms. No lighting within occupant areas.
- Building exterior keyed locking system at main entry points.
- Building "Special Features" that are not removable and generally remain with the building over its life and would include the following:
 - Additional foundation and structural costs such as required for floor loading in excess of Building Code requirements.
 - Additional structure and wall cladding as a result of increasing floor to floor (or roof) height to provide higher ceilings.
 - Building features such as opening windows or security construction.
 - Permanent partitions such as vaults, sally ports, and holding cells, including closures in construction.
 - Additional and/or upgrade to vertical circulation including stairways and elevators.

Short Term Tenant Improvements:

These improvements are:

- Simple in construction and have a higher portion of short-lived components, which in combination yield a useful life of 5 years or less.
- Client specific improvements,
- Improvements in high usage area, ministry programs which are term certain, or lease term of 5 years or less.

Examples of short term tenant Improvement components include one or more of the following:

- Floor coverings (carpet, linoleum, etc.) which have an expected useful life of 5 years in a commercial or office setting, or wall finishes.
- Keyed switches to elevators to restrict afterhours access and special location indicators and controllers.
- Floor finishes
- Ceiling finishes
- All fittings, fixtures and equipment within the designated rentable areas, such as reception counters and occupant signage.
- Additional work for heating, ventilation, air-conditioning and rebalancing systems to suit occupant floor layouts and usage, including re-arrangement of existing zones and adding new zones and controls. This includes diffusers and branch duct relocations and/or alterations.
- Upgrade fire protection systems to comply with occupant requirements.
- All plumbing for additional refreshment areas and additional washrooms, showers to support job functions other than those required by the Building Code for operation and maintenance of the building.
- All electrical power distribution in occupant's areas, service poles, power and controls for equipment, and specialized power such as isolated grounds, dedicated power, power conditioners and uninterrupted power supplies.
- Additional lighting and controls to suit occupant space layout and usage. Upgrade of light fixtures and diffusers in excess of base building.
- Adjustments to the location of "Exit" and emergency lights to suit occupant layout and exit routes.
- Occupant security
- Data cabling other than base building.

Long Term Tenant Improvements:

Long term tenant improvements may include the following:

- Keyed switches to elevators to restrict afterhours access and special location indicators and controllers.
- Floor finishes
- Ceiling finishes
- All fittings, fixtures and equipment within the designated rentable areas, such as reception counters and occupant signage.
- Additional work for heating, ventilation, air-conditioning and rebalancing systems to suit occupant floor layouts and usage, including re-arrangement of existing zones and adding new zones and controls. This includes diffusers and branch duct relocations and/or alterations.
- Upgrade fire protection systems to comply with occupant requirements.
- All plumbing for additional refreshment areas and additional washrooms, showers to support job functions other than those required by the Building Code for operation and maintenance of the building.
- All electrical power distribution in occupant's areas, service poles, power and controls for equipment, and specialized power such as isolated grounds, dedicated power, power conditioners and uninterrupted power supplies.
- Additional lighting and controls to suit occupant space layout and usage. Upgrade of light fixtures and diffusers in excess of base building.
- Adjustments to the location of "Exit" and emergency lights to suit occupant layout and exit routes.
- Occupant security
- Data cabling other than base building.