

Skills Canada BC
Capital Assets
August 31 2023

COST

		Opening Cost	Additions	Disposals
30.00%	<u>Computer Equipment & Software</u>			
11-May-17	Apple MacBook Air for Elaine	1,368.20		
20-Dec-17	Apple MacBook Air for Michelle	1,483.63		
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	1,888.88		
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	1,970.59		
19-May-22	Apple MacBook Air for Elaine	1,970.46		
30% DB	Computer Equipment & Software	8,681.76	0.00	0.00
20.00%	<u>Office Furniture & Equipment</u>			
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	700.80		
16-Mar-19	Office chair	1,081.30		
2019-05-29	Refrigerative supplies	8,031.56		
2021-04-01	Nikon 05600 camera	854.21		
	Table Saw-KMS tools	11,535.17		
20% DB	Office Furniture & Equipment	22,203.04	0.00	0.00
	Total Assets	30,884.80	0.00	0.00

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MEMO

		Closing Cost	Amortizable value
30.00%	<u>Computer Equipment & Software</u>		
11-May-17	Apple MacBook Air for Elaine	1,368.20	296.62
20-Dec-17	Apple MacBook Air for Michelle	1,483.63	281.32
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	1,888.88	459.95
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	1,970.59	479.84
19-May-22	Apple MacBook Air for Elaine	1,970.46	1,871.94
30% DB	<u>Computer Equipment & Software</u>	8,681.76	577.94
20.00%	<u>Office Furniture & Equipment</u>		
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	700.80	240.50
16-Mar-19	Office chair	1,081.30	539.81
2019-05-29	Refrigerative supplies	8,031.56	4,009.36
2021-04-01	Nikon 05600 camera	854.21	626.41
	Table Saw-KMS tools	11,535.17	5,758.37
20% DB	<u>Office Furniture & Equipment</u>	22,203.04	11,174.46
	Total Assets	30,884.80	11,752.40

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Capital Assets

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		ACC			
		Opening Accumulated Amortization	Sep-22	Oct-22	Nov-22
30.00%	<u>Computer Equipment & Software</u>				
11-May-17	Apple MacBook Air for Elaine	1,071.58	7.42	7.42	7.42
20-Dec-17	Apple MacBook Air for Michelle	1,202.31	7.03	7.03	7.03
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	1,428.93	11.50	11.50	11.50
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	1,490.75	12.00	12.00	12.00
19-May-22	Apple MacBook Air for Elaine	98.52			
30% DB	Computer Equipment & Software	5,292.09	37.95	37.95	37.95
20.00%	<u>Office Furniture & Equipment</u>				
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	460.30	4.01	4.01	4.01
16-Mar-19	Office chair	541.49	9.00	9.00	9.00
2019-05-29	Refrigerative supplies	4,022.20	66.82	66.82	66.82
2021-04-01	Nikon 05600 camera	227.80	10.44	10.44	10.44
	Table Saw-KMS tools	5,776.80	95.97	95.97	95.97
20% DB	Office Furniture & Equipment	11,028.58	186.24	186.24	186.24
	Total Assets	16,320.67	224.19	224.19	224.19

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ACCUMULATED AMORTIZATION

		Dec-22	Jan-23	Total Amortization Expense
30.00%	<u>Computer Equipment & Software</u>			
11-May-17	Apple MacBook Air for Elaine	7.42	7.42	37.10
20-Dec-17	Apple MacBook Air for Michelle	7.03	7.03	35.15
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	11.50	11.50	57.50
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	12.00	12.00	60.00
19-May-22	Apple MacBook Air for Elaine			-
30% DB	<u>Computer Equipment & Software</u>	37.95	37.95	189.75
20.00%	<u>Office Furniture & Equipment</u>			
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	4.01	4.01	20.05
16-Mar-19	Office chair	9.00	9.00	45.00
2019-05-29	Refrigerative supplies	66.82	66.82	334.10
2021-04-01	Nikon 05600 camera	10.44	10.44	52.20
	Table Saw-KMS tools	95.97	95.97	479.85
20% DB	<u>Office Furniture & Equipment</u>	186.24	186.24	931.20
	Total Assets	224.19	224.19	1,120.95

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Capital Assets

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		Closing Accumulated Amortization	Closing Net Book Value
30.00%	<u>Computer Equipment & Software</u>		
11-May-17	Apple MacBook Air for Elaine	1,108.68	259.52
20-Dec-17	Apple MacBook Air for Michelle	-	246.17
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	-	402.45
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	-	419.84
19-May-22	Apple MacBook Air for Elaine	-	98.52
30% DB	Computer Equipment & Software	0.00	5,481.84
		11,959.78	10,243.26
20.00%	<u>Office Furniture & Equipment</u>		
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	480.35	220.45
16-Mar-19	Office chair	586.49	494.81
2019-05-29	Refrigerative supplies	4,356.30	3,675.26
2021-04-01	Nikon 05600 camera	280.00	574.21
	Table Saw-KMS tools	6,256.65	5,278.52
20% DB	Office Furniture & Equipment	0.00	11,959.78
		17,441.62	13,443.18
	Total Assets	0.00	17,441.62
		17,441.62	13,443.18

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		COST				MEMO	ACCUMULATED AMORTIZATION										
		Opening Cost	Additions	Disposals	Closing Cost	Amortizable value	Opening Accumulated Amortization	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
30.00%	Computer Equipment & Software																
1-Jan-17	Opening Balance, Computer Equipment	11,013.74			11,013.74	433.08	10,580.66	10.83	10.83	10.83	10.83	10.83	10.83	10.83	10.83	10.83	10.83
25-Jan-17	Staples - Rene's laptop? (Staples)	1,139.23			1,139.23	308.67	830.56	7.72	7.72	7.72	7.72	7.72	7.72	7.72	7.72	7.72	7.72
11-May-17	Apple MacBook Air for Elaine	1,368.20			1,368.20	370.78	997.42	9.27	9.27	9.27	9.27	9.27	9.27	9.27	9.27	0.00	0.00
26-Oct-17	HP ELITBK 840 LP computer for Bill	2,207.47			2,207.47	598.16	1,609.31	14.95	14.95	14.95	14.95	14.95	14.95	14.95	14.95	14.95	14.95
20-Dec-17	Apple MacBook Air for Michelle	1,483.63			1,483.63	401.92	1,081.71	10.05	10.05	10.05	10.05	10.05	10.05	10.05	10.05	10.05	10.05
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	1,888.88			1,888.88	657.11	1,231.77	16.43	16.43	16.43	16.43	16.43	16.43	16.43	16.43	16.43	16.43
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	1,970.59			1,970.59	685.52	1,285.07	17.14	17.14	17.14	17.14	17.14	17.14	17.14	17.14	17.14	17.14
19-May-22	Apple MacBook Air for Elaine		1,970.46		1,970.46	985.23	0									24.63	24.63
30% DB	Computer Equipment & Software	21,071.74	1,970.46	0.00	23,042.20	2,112.61	17,616.50	86.39	86.39	86.39	86.39	86.39	86.39	86.39	86.39	101.75	101.75
20.00%	Office Furniture & Equipment																
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	3,504.00			3,504.00	1,503.12	2,000.88	25.05	25.05	25.05	25.05	25.05	25.05	25.05	25.05	25.05	25.05
16-Mar-19	Office chair	1,081.30			1,081.30	674.69	406.61	11.24	11.24	11.24	11.24	11.24	11.24	11.24	11.24	11.24	11.24
2019-05-29	Refrigerative supplies	8,031.56			8,031.56	5,011.72	3,019.84	83.53	83.53	83.53	83.53	83.53	83.53	83.53	83.53	83.53	83.53
2021-04-01	Nikon 05600 camera	854.21			854.21	783.01	71.20	13.05	13.05	13.05	13.05	13.05	13.05	13.05	13.05	13.05	13.05
	Table Saw-KMS tools	11,535.17			11,535.17	7,197.89	4,337.28	119.96	119.96	119.96	119.96	119.96	119.96	119.96	119.96	119.96	119.96
20% DB	Office Furniture & Equipment	25,006.24	0.00	0.00	25,006.24	15,170.44	9,835.80	252.83	252.83	252.83	252.83	252.83	252.83	252.83	252.83	252.83	252.83
	Total Assets	46,077.98	1,970.46	0.00	48,048.44	17,283.04	27,452.31	339.22	339.22	339.22	339.22	339.22	339.22	339.22	339.22	354.58	354.58

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 Capital Assets
 August 31 2022

				Total		Closing	Closing
		Jul-22	Aug-22	Amortization	Adjustments re	Accumulated	Net Book
				Expense	Asset Disposals	Amortization	Value
30.00%	<u>Computer Equipment & Software</u>						
1-Jan-17	Opening Balance, Computer Equipment	10.83	10.83	129.96	0.00	10,710.62	303.12
25-Jan-17	Staples - Rene's laptop? (Staples)	7.72	7.72	92.64	0.00	923.20	216.03
11-May-17	Apple MacBook Air for Elaine	0.00	0.00	74.16		1,071.58	296.62
26-Oct-17	HP ELITBK 840 LP computer for Bill	14.95	14.95	179.40	0.00	1,788.71	418.76
20-Dec-17	Apple MacBook Air for Michelle	10.05	10.05	120.60	0.00	1,202.31	281.32
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	16.43	16.43	197.16	0.00	1,428.93	459.95
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	17.14	17.14	205.68	0.00	1,490.75	479.84
19-May-22	Apple MacBook Air for Elaine	24.63	24.63	98.52	0.00	98.52	1,871.94
30% DB	Computer Equipment & Software	101.75	101.75	1,098.12	0.00	18,714.62	4,327.58
20.00%	<u>Office Furniture & Equipment</u>						
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	25.05	25.05	300.60		2,301.48	1,202.52
16-Mar-19	Office chair	11.24	11.24	134.88		541.49	539.81
2019-05-29	Refrigerative supplies	83.53	83.53	1,002.36		4,022.20	4,009.36
2021-04-01	Nikon 05600 camera	13.05	13.05	156.60		227.80	626.41
	Table Saw-KMS tools	119.96	119.96	1,439.52		5,776.80	5,758.37
20% DB	Office Furniture & Equipment	252.83	252.83	3,033.96	0.00	12,869.76	12,136.48
	Total Assets	354.58	354.58	4,132.08	0.00	31,584.39	16,464.05

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Capital Assets
August 31 2021

		COST				MEMO	ACCUMULATED AMORTIZATION											
		Opening Cost	Additions	Disposals	Closing Cost		Opening Net Book Value	Opening Accumulated Amortization	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
30.00%	<u>Computer Equipment & Software</u>																	
1-Jan-17	Opening Balance, Computer Equipment	11,013.74			11,013.74	618.60	10,395.14	15.46	15.46	15.46	15.46	15.46	15.46	15.46	15.46	15.46	15.46	15.46
25-Jan-17	Staples - Rene's laptop? (Staples)	1,139.23			1,139.23	441.03	698.20	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03
11-May-17	Apple MacBook Air for Elaine	1,368.20			1,368.20	529.66	838.54	13.24	13.24	13.24	13.24	13.24	13.24	13.24	13.24	13.24	13.24	13.24
26-Oct-17	HP ELITBK 840 LP computer for Bill	2,207.47			2,207.47	854.48	1,352.99	21.36	21.36	21.36	21.36	21.36	21.36	21.36	21.36	21.36	21.36	21.36
20-Dec-17	Apple MacBook Air for Michelle	1,483.63			1,483.63	574.24	909.39	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	1,888.88			1,888.88	938.75	950.13	23.47	23.47	23.47	23.47	23.47	23.47	23.47	23.47	23.47	23.47	23.47
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	1,970.59			1,970.59	979.40	991.19	24.49	24.49	24.49	24.49	24.49	24.49	24.49	24.49	24.49	24.49	24.49
30% DB	Computer Equipment & Software	21,071.74	0.00	0.00	21,071.74	3,018.01	16,135.58	123.41	123.41	123.41	123.41	123.41	123.41	123.41	123.41	123.41	123.41	123.41
20.00%	<u>Office Furniture & Equipment</u>																	
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	3,504.00			3,504.00	1,878.84	1,625.16	31.31	31.31	31.31	31.31	31.31	31.31	31.31	31.31	31.31	31.31	31.31
16-Mar-19	Office chair	1,081.30			1,081.30	843.41	237.89	14.06	14.06	14.06	14.06	14.06	14.06	14.06	14.06	14.06	14.06	14.06
2019-05-29	Refrigerative supplies	8,031.56			8,031.56	6,264.64	1,766.92	104.41	104.41	104.41	104.41	104.41	104.41	104.41	104.41	104.41	104.41	104.41
2021-04-01	Nikon 05600 camera	0.00	854.21		854.21	854.21	0.00								14.24	14.24	14.24	14.24
	Table Saw-KMS tools	11,535.17			11,535.17	8,997.41	2,537.76	149.96	149.96	149.96	149.96	149.96	149.96	149.96	149.96	149.96	149.96	149.96
20% DB	Office Furniture & Equipment	24,152.03	854.21	0.00	25,006.24	18,838.52	6,167.72	299.74	299.74	299.74	299.74	299.74	299.74	299.74	313.98	313.98	313.98	313.98
	Total Assets	45,223.77	854.21	0.00	46,077.98	21,856.52	22,303.31	423.15	423.15	423.15	423.15	423.15	423.15	423.15	437.39	437.39	437.39	437.39

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			Total		Closing	Closing
			Amortization	Adjustments re	Accumulated	Net Book
			Expense	Asset Disposals	Amortization	Value
		Jul-21	Aug-21			
30.00%	<u>Computer Equipment & Software</u>					
1-Jan-17	Opening Balance, Computer Equipment	15.46	15.46	185.52	0.00	10,580.66
25-Jan-17	Staples - Rene's laptop? (Staples)	11.03	11.03	132.36	0.00	830.56
11-May-17	Apple MacBook Air for Elaine	13.24	13.24	158.88	0.00	997.42
26-Oct-17	HP ELITBK 840 LP computer for Bill	21.36	21.36	256.32	0.00	1,609.31
20-Dec-17	Apple MacBook Air for Michelle	14.36	14.36	172.32	0.00	1,081.71
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	23.47	23.47	281.64	0.00	1,231.77
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	24.49	24.49	293.88	0.00	1,285.07
30% DB	Computer Equipment & Software	123.41	123.41	1,480.92	0.00	17,616.50
20.00%	<u>Office Furniture & Equipment</u>					
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	31.31	31.31	375.72	0.00	2,000.88
16-Mar-19	Office chair	14.06	14.06	168.72		406.61
2019-05-29	Refrigerative supplies	104.41	104.41	1,252.92		3,019.84
2021-04-01	Nikon 05600 camera	14.24	14.24	71.20		71.20
	Table Saw-KMS tools	149.96	149.96	1,799.52		4,337.28
20% DB	Office Furniture & Equipment	313.98	313.98	3,668.08	0.00	9,835.80
	Total Assets	437.39	437.39	5,149.00	0.00	27,452.31
						18,625.67