

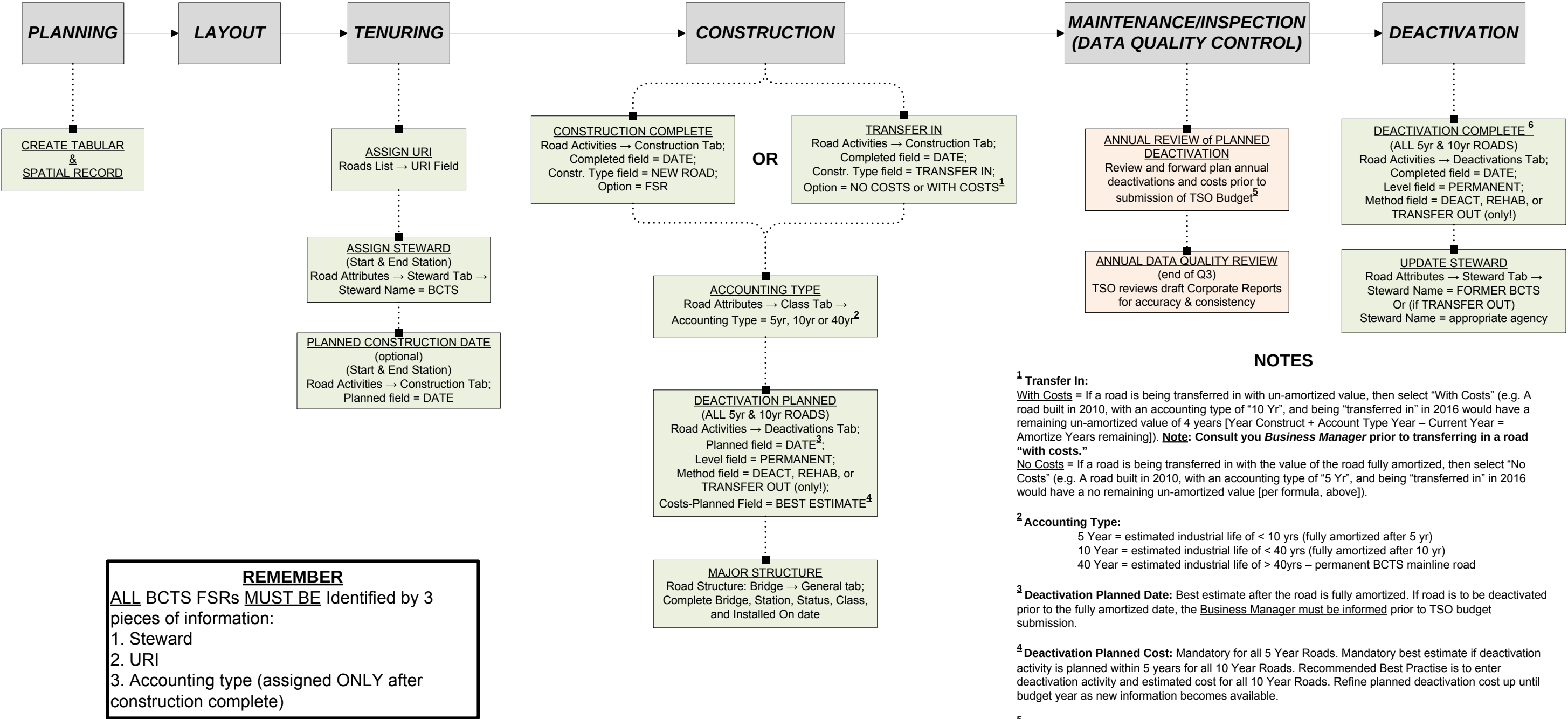
BCTS Engineering

Corporate Mandatory FSR Data Process

VERSION 1

ROAD LIFECYCLE PHASE

CORPORATE MANDATORY DATA REQUIREMENTS



NOTES

¹ **Transfer In:**
With Costs = If a road is being transferred in with un-amortized value, then select "With Costs" (e.g. A road built in 2010, with an accounting type of "10 Yr", and being "transferred in" in 2016 would have a remaining un-amortized value of 4 years [Year Construct + Account Type Year – Current Year = Amortize Years remaining]). **Note: Consult you Business Manager prior to transferring in a road "with costs."**
No Costs = If a road is being transferred in with the value of the road fully amortized, then select "No Costs" (e.g. A road built in 2010, with an accounting type of "5 Yr", and being "transferred in" in 2016 would have a no remaining un-amortized value [per formula, above]).

² **Accounting Type:**
5 Year = estimated industrial life of < 10 yrs (fully amortized after 5 yr)
10 Year = estimated industrial life of < 40 yrs (fully amortized after 10 yr)
40 Year = estimated industrial life of > 40yrs – permanent BCTS mainline road

³ **Deactivation Planned Date:** Best estimate after the road is fully amortized. If road is to be deactivated prior to the fully amortized date, the Business Manager must be informed prior to TSO budget submission.

⁴ **Deactivation Planned Cost:** Mandatory for all 5 Year Roads. Mandatory best estimate if deactivation activity is planned within 5 years for all 10 Year Roads. Recommended Best Practise is to enter deactivation activity and estimated cost for all 10 Year Roads. Refine planned deactivation cost up until budget year as new information becomes available.

⁵ **Annual Review of Planned Deactivation:** This activity to coincide with TSO annual budget planning cycle. Focus on planned fiscal year (year 1) and year 2 deactivations and planned cost to ensure accuracy. Update future deactivation activity and planned cost as information becomes available.

⁶ Do not delete any records, accounting types, or URIs for deactivated or transferred out FSRs that were formerly BCTS FSRs.