

APPENDIX A: List of Items That Potentially Cause Asset Retirement Obligation (ARO) - From Ministry Template

Item	Details	Act	Regulation	Section	Comments
Highly likely an asset retirement obligation for a school board					
Asbestos abatement	See tab 3.1 "Items with Asbestos" for details	Occupational Health and Safety Act, 1990 (Ontario)	O. Reg. 278/05 - Designated Substance - Asbestos on Construction Projects	s. 6, 8	Transite is a type of asbestos that was used in equipment. Transite countertops and transite fume hoods can be found in school laboratories.
Fuel tank removal		Technical Standards and Safety Act, 2000 (Ontario)	O.Reg. 213/01 – Fuel Oil		
Lab equipment	Neutralizing tanks, (prior to 1997)				Even though neutralizing tanks are cleaned regularly, they likely still require proper disposal at end of life; therefore, consideration must be given to recording ARO.
Leasehold improvements	For example, this is when a building being leased is required to be restored back to its original condition at the end of the lease (e.g. temporary walls, shelving, removal of a parking lot, etc.)				Most boards have some type of leasehold improvement that would need to be evaluated.
Lead	Paint, batteries (ex. In emergency lighting and exit signs), tiles, bricks, solder, flashing	Occupational Health and Safety Act, 1990 (Ontario)  Safe Drinking Water Act, 2002 (Ontario)	O. Reg. 490/09 - Designated Substances  O. Reg. 243/07 - Schools, Private Schools and Child Care Centres	O. Reg. 490/09, s. 10  O. Reg. 243/07, s. 7	Lead is an Occupational Health and Safety worker protection issue. The material is only dangerous when it is being disturbed during a renovation or demolition. The OHSA outlines measures workers need to take to protect themselves when disturbing the substances.  Although lead is likely to cause ARO, boards are not required to identify assets with lead in the template. To account for removal and disposal of lead and other designated substances and regulated hazardous materials, a percentage of the total asbestos abatement costs will be assigned in the ARO costing model.

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<b>Possibly an asset retirement obligation for a school board (depending on local circumstances/ordonnances)</b>					
<b>Water wells</b>	Possibly chlorinated	Ontario Water Resources Act, 1990	R.R.O. 1990, Reg. 903: Wells under the Ontario Water Resources Act, 1990	s. 21	Water wells may have ARO depending on the local circumstances. If there are local ordonnances requiring the boards to follow certain procedures for disposal, there is likely an ARO.  Link to the Ministry of Environment and Climate Change site regarding obligations for well abandonment: <a href="https://www.ontario.ca/page/wells-your-property">https://www.ontario.ca/page/wells-your-property</a>  When abandoning a well, there are a series of steps that must be followed to properly close/seal it.
<b>Monitoring wells</b>			R.R.O. 1990, Reg. 903: Wells under the Ontario Water Resources Act, 1990		
<b>Fire water holding tanks</b>					Similar to water wells, fire water holding tanks may have ARO depending on local circumstances. Please check bylaws in board area for applicability. If there are local ordonnances requiring boards to follow certain procedures for disposal, there is likely an ARO.
<b>Septic tanks and septic beds</b>		Ontario Water Resources Act, 1990	O. Reg. 435/93: Water Works and Sewage Works		
<b>Landfill sites</b>	Some schools are built on this type of land				Land fill sites are included under ARO standards.
<b>Wastewater or sewage treatment</b>		Ontario Water Resources Act, 1990	O. Reg. 435/93: Water Works and Sewage		Some boards have sewage treatment facilities.
<b>Storm interceptors</b>					Similar to water wells and fire water holding tanks, storm interceptors may have ARO depending on local circumstances. Please check bylaws in board area for applicability. If there are local ordonnances requiring boards to follow certain procedures for disposal, there is likely an ARO.

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Not likely an asset retirement obligation for a school board					
Polychlorinated Biphenyls (PCBs)	Fluorescent light ballasts, transformers, hydraulic fluid, compressors,				The vast majority have been dealt with a few years ago; therefore, not likely material for this exercise.
Mercury	Mercury vapour in fluorescent and CFL light tubes and thermostats. Mercury is not a hazard in lights if they are kept intact.	Occupational Health and Safety Act, 1990 (Ontario)  Canadian Environmental Protection Act, 1999	O. Reg. 490/09 - Designated Substances  SOR/2014-254 - Products Containing Mercury Regulations	O. Reg. 490/09, s. 11	Lighting needs to be disposed of appropriately, however, it is not costly, therefore, there is no need to record ARO up front.
Mould					If there is mould in a school building it should be remediated immediately. The board should not wait until the building end of life; therefore, an ARO would not be recorded. If it is found during demolition, the workers would need to take precautions.
Ozone Depleting Substances (ODS)	HVAC units and refrigerators, chillers and freezers, fire extinguishers	Environmental Protection Act, 1990 (Ontario)	O. Reg. 463/10: Ozone Depleting Substances and Other Halocarbons	s. 39, 40, and 41	These items need to be disposed of appropriately, however, it is not costly, therefore, there is no need to record ARO up front.
E-Waste	Disposal of computers, building automation systems (BAS), security systems				The accounting standard applies to all tangible capital asset, not just buildings. For computers, if there is an ARO, it is likely paid up-front as a recycling fee. This ARO is likely to be negligible; therefore, it does not need to be recorded.
Radioactive materials	Smoke/heat detectors				These items need to be disposed of appropriately, however, it is not costly, therefore, there is no need to record ARO up front.
Urea-formaldehyde foam insulation (UFFI)					Urea-formaldehyde foam insulation (UFFI) is not likely an ARO issue. UFFI was a concern when it was installed because the off gassing while it cured caused health issues. Once it has off gassed, it is basically inert and is therefore not an issue.

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Item	Details	Act	Regulation	Section	Comments
Not likely an asset retirement obligation for a school board (Continued)					
Silica	Glass, concrete, masonry, stone, mortar	Occupational Health and Safety Act, 1990 (Ontario)	O. Reg. 490/09 - Designated Substances	s. 12	Silica is an Occupational Health and Safety worker protection issue. The material is only dangerous when it is being disturbed during a renovation or demolition. The OHSA outlines measures workers need to take to protect themselves when disturbing the substances. Silica is a concern for worker safety; however, it is not like asbestos, which is a hazard during renovation/demolition AND afterwards if asbestos particles are left on the site. Asbestos particles must be removed from the site; however, silica particles can remain on site after demolition/renovation.
Acrylonitrile		Occupational Health and Safety Act, 1990 (Ontario)	O. Reg. 490/09 - Designated Substances	s. 3	Not applicable to school boards. This item is related to the manufacture of products.
Arsenic and benzene		Occupational Health and Safety Act, 1990 (Ontario)	O. Reg. 490/09 - Designated Substances	O. Reg. 490/09, s. 4	Not applicable to school boards. These items are related to the manufacture of products.
Ethylene oxide		Occupational Health and Safety Act, 1990 (Ontario)	O. Reg. 490/09 - Designated Substances	O. Reg. 490/09, s. 8	Not applicable to school boards. This item is related to the manufacture of products.
Isocyanates		Occupational Health and Safety Act, 1990 (Ontario)	O. Reg. 490/09 - Designated Substances	s. 9	Not applicable to school boards. This item is related to the manufacture of products.
Vinyl chloride		Occupational Health and Safety Act, 1990 (Ontario)	O. Reg. 490/09 - Designated Substances	s. 13	Not applicable to school boards. This item is related to the manufacture of products.