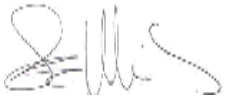
RESERVE STUDIES INC.

RESERVE STUDY - FEBRUARY 1, 2020
Institutional Facility - School (Sample Only) 1234 Main Street Anytown, California

REVIEWED BY:		
Les Weinberg, MBA, RS DATE: February 1, 2020		

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OVERVIEW

This “Full” Reserve Study has been prepared for "Institutional Facility - School (Sample Only)" in Anytown, California. It consists of three main divisions:

The **Summary** is a brief synopsis of the results of the Reserve Study for compliance with the Civil Code.

The **Financial Analysis** utilizes the data gathered from the Condition Assessment. Future expenditures by year over a 30-year period are then projected. Specific information regarding methods and assumptions are delineated in that section.

The **Condition Assessment** is both an inventory and examination of the major components that are subject to deterioration within the 30-year scope of this study. Specific information regarding survey methods and assumptions are delineated in that section.

As the complete report contains details that may not be of interest to many individuals, **it is suggested that this "Overview" page, the "Component Inventory" and the "Summary" be distributed with the pro-forma operating budget.** Copies of the full Reserve Study should be made available upon request.

In addition to the legal objectives, the information contained in the study will provide a perpetual inventory of all common area components which can be expanded should the project undergo any future physical changes. Also, the detailed schedules will serve as an advance warning system with respect to major repair or replacement of the components. This will allow time for obtaining competitive bids, ultimately resulting in cost savings. As a planning tool, the study can be utilized as a "maintenance monitor", thus obtaining maximum life potential from the components and avoiding the "quick-fix" option that can occur due to a lack of funds.

One of the most important aspects of this report is that it will provide an educated estimate as to what the monthly reserve contribution realistically needs to be. This will ensure the physical well-being of the project while helping to avoid unexpected and costly special assessments.

It is important to note that the information contained herein includes estimates and assumptions based on various sources of information. While every effort has been made to ensure accurate results, this report reflects the judgment of Reserve Studies Inc. based on conditions present at the time of the study and should not be construed as a guarantee or assurance of future events. This study has been undertaken by an independent third party. RSI (Reserve Studies Inc.) has no involvement with the client outside of the scope of the services provided herein.

SUMMARY

INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

The following is a summary of the results of the Financial Analysis portion of the Reserve Study for the period indicated below. The recommended monthly reserve contribution is based on **Funding Plan #3** (also see "Comparison of Funding Plans / Illustrations" schedule). However, this funding plan, while being the most equitable, reflects minimum funding and may only marginally cover the total annual expenditures in some years. The "Per Unit" amounts reflect the "Total" amounts divided by the number of units - no adjustments have been made for any variable rate assessments.

ASSUMPTIONS:

(A) FISCAL (12 MONTH) PERIOD RESERVE STUDY IS TO COVER:	1/1/2021	through	12/31/2021
(B) INFLATION FACTOR (10 year running average CPI per Bureau of Labor Statistics - calculated annually):			1.77%
(C) INTEREST % ON RESERVE FUNDS (informed any interest income goes to operating fund):			0.0000%
(D) BEGINNING RESERVE BALANCE (per association, estimated as of 1/1/2021):			$65,000
(E) NUMBER OF UNITS:			1

ANALYSIS OF RESERVE CONTRIBUTION	**TOTAL**	**PER UNIT**
(F) AMOUNT BUDGETED MONTHLY (PER ASSOCIATION) AS OF 12/31/2020 :	$0.00	$0.00
(G) RECOMMENDED MONTHLY FOR PERIOD 1/1/2021 through 12/31/2021 :	**$10,008.33**	**$10,008.33**
(see Funding Plan #3 for specific details)		
(H) DOLLAR INCREASE / (DECREASE) (item "G" less item "F"):	$10,008.33	$10,008.33
(I) PERCENTAGE INCREASE / (DECREASE) (item "H" divided by item "F"):	N/A	N/A
(J) SPECIAL ASSESSMENT FOR PERIOD 1/1/2021 through 12/31/2021 :	$0.00	$0.00
(in addition to "AMOUNT RECOMMENDED" from above [item "G"])		
(K) FUTURE ANNUAL PERCENTAGE INCREASES / (DECREASES) 1/1/2022 - 1/1/2050	1.75%	1.75%

ANALYSIS OF TOTAL BUDGETED ASSESSMENT ("DUES") FROM ALL OWNERS:	**TOTAL**	**PER UNIT**
(L) AMOUNT BUDGETED MONTHLY (PER ASSOCIATION) AS OF 12/31/2020 :	665,000.00	665,000.00
(M) RESERVE CONTRIBUTION % OF TOTAL ASSESSMENT ("DUES") (item "F" divided by "L")	0.00%	0.00%
(N) % INCREASE/(DECREASE) IN TOTAL MONTHLY ASSESSMENT ("DUES") ("h" divided by "L") (if recommended monthly reserve contribution implemented)	1.51%	1.51%

OVERAGE / (DEFICIT) - between "actual" and "ideal" reserve balance**:** (363,513) (363,513)

FUNDS TO COVER THE COST OF COMPONENTS THAT NEED TO BE REPLACED WITHIN 5 YEARS **$163,563.75**

PERCENT FUNDED AS OF: 1/1/2021 (excluding "unknown" amounts from Component Inventory) **15.17%**

actual reserve balance (item "D" above): 65,000
divided by
accumulated depreciation (see Component Inventory): 428,513

PERCENT FUNDED AS OF: 12/31/2021 (if Funding Plan #3 recommended above is followed) **33.19%**

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FINANCIAL ANALYSIS

This **Financial Analysis** reveals the financial ramifications over a 30-year projection resulting from the Condition Assessment, and consists of the following schedules:

1) **COMPONENT INVENTORY** - Lists all the components compiled from the Condition Assessment, including their quantity, typical useful lives, estimated remaining lives and average costs. Also provided for each component is an allocation of the beginning reserve balance, annual depreciation, accumulated depreciation, and monthly contributions.

   FUNDING PLANS / ILLUSTRATIONS - Four funding plans / illustrations are provided to illustrate the effects of various levels of reserve contributions versus anticipated reserve expenditures. They include 30 years of activity, are detailed on an **annual** basis, and include interest income earned on reserve funds (net of taxes), which can offset the amount of contributions required.

2) **FUNDING ILLUSTRATION #1** - This illustration assumes that the current reserve contribution will remain the same throughout the 30-year projection. In most cases this will not be sufficient to cover future reserve expenditures over the 30-year period. **This is not a recommended funding plan**.

3) **FUNDING ILLUSTRATION #2** - This illustration also assumes that the current reserve contribution will remain the same throughout the 30-year projection. However, special assessments are generated for any year that the reserve balance would otherwise drop below $0.00. **This is not a recommended funding plan**

4) **FUNDING PLAN #3** - This plan increases (or sometimes decreases) current reserve contributions as necessary to cover all future expenditures and achieve 100% funding at least by the end of the 30-year projection. It most fairly matches the depreciation of the common components and the enjoyment of the benefits. **This is a recommended funding plan** and fulfills the requirement of the California Civil Code with respect to distribution of a full funding plan.

5) **FUNDING ILLUSTRATION #4** - This illustration dictates what the reserve contribution would need to be to achieve annual 100% funding.

6) **COMPARISON OF FUNDING PLANS / ILLUSTRATIONS** - Details comparison of the 4 funding plans / illustrations on an annual basis, including the **monthly** reserve contributions and the percent funded for each year.

7) **GRAPH: FUNDING PLANS / ILLUSTRATIONS 1-4 vs. RESERVE EXPENDITURES** - Shows the cash receipts (reserve contributions plus interest income) in each of the 4 funding plans / illustrations versus the total reserve expenditures on an annual basis.

8) **GRAPH: FUNDING PLANS / ILLUSTRATIONS 1-4 vs. ACCUMULATED DEPRECIATION** - Shows the cash receipts versus the accumulated depreciation on an annual basis.

9) **RESERVE EXPENDITURES BY YEAR** – Details the component expenditures for each year they come due.

10) **COMPONENT ACCUMULATED DEPRECIATION ANALYSIS** – Calculates the accumulated depreciation for each component at year-end. The total accumulated depreciation per year is ideally the amount that should be in reserves and represents 100% funded. For example, if a component cost is $1,000, has a useful life of 10 years and is 6 years old, then $600 should be in reserves: $1,000 divided by 10 years = $100 per year x 6 years of depreciation.

COMPONENT INVENTORY

threshold = $5,000

INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

AS OF: 1/1/2021

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS USEFUL	LIFE IN YRS REMAIN	CURRENT COST	ANNUAL DEPRE	RESERVES ACTUAL	RESERVES ACCUM DEPRE	RESERVES SURPLUS/ (DEFICIT)	MONTHLY CONTRIBUTION CURRENT	MONTHLY CONTRIBUTION RECOMMEND
ROOF/DECKS											
modified cap sheet roof	0101	25,750 sq ft	30+	30+	0	0	0	0	0	0.00	0.00
modified cap sheet roof-coating	0102	25,750 sq ft	20	18	90,150 [1]	4,508	1,367	9,015	(7,648)	0.00	210.55
gutters & downspouts	0103	500 lin ft	30	18	3,400 [4]	113	206	1,360	(1,154)	0.00	31.76
foundations/ structural frame	0201	3 buildings	30+	30+	0	0	0	0	0	0.00	0.00
structural pest control	0202	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
PAINT											
trim	0301	1,100 sq ft	5	3	2,750 [1]	550	167	1,100	(933)	0.00	25.69
wood panel refinish	0302	600 sq ft	10	9	1,200 [1]	120	18	120	(102)	0.00	2.80
doors-paint	0303	152 sides	5	3	8,350 [1]	1,670	507	3,340	(2,833)	0.00	78.01
doors-lacquer	0304	54 sides	10	8	5,400 [1]	540	164	1,080	(916)	0.00	25.22
interior flatwork	0305	52,300 sq ft	6	4	44,450 [1]	7,408	2,248	14,817	(12,569)	0.00	346.07
t-bar ceiling panels	0306	24,000 sq ft	20	9	30,000 [1]	1,500	2,503	16,500	(13,997)	0.00	385.37
garage interior	0307	4,500 sq ft	15	10	3,150 [1]	210	159	1,050	(891)	0.00	24.52
ironwork	0308	1300 sq ft	5	1	2,950 [1]	590	358	2,360	(2,002)	0.00	55.12
parking stripes	0309	40 spaces	10	5	500 [4]	50	38	250	(212)	0.00	5.84
MECHANICAL											
elevator-mechanical	0401	1 elevator	25	17	25,000 [1]	1,000	1,213	8,000	(6,787)	0.00	186.85
elevator-cab remodel	0402	1 cab	15	10	5,000 [1]	333	253	1,667	(1,414)	0.00	38.93
wheel chair lift	0403	1 lift	20	0	4,250 [4]	213	645	4,250	(3,605)	0.00	99.26
exhaust fans	0404	2 @ 2 horsepower	20	10	9,400 [4]	470	713	4,700	(3,987)	0.00	109.77
make-up air fan	0405	1 @ 3/4 horsepower	20	15	2,900 [4]	145	110	725	(615)	0.00	16.93
vehicle gates	0406	2 @ 2 horsepower	10	5	9,500 [1]	950	721	4,750	(4,029)	0.00	110.94
dual pack-small	0407	2 @ 5 tons	20	4	17,700 [4]	885	2,148	14,160	(12,012)	0.00	330.72
air conditioning-evaporative coil	0408	16 @ 3 tons	20	18	24,000 [4]	1,200	364	2,400	(2,036)	0.00	56.05
air conditioning-condenser	0409	16 @ 3 tons	10	8	60,000 [4]	6,000	1,820	12,000	(10,180)	0.00	280.27
dual pack-office/classroom	0410	4 @ 6 tons	20	12	42,000 [4]	2,100	2,548	16,800	(14,252)	0.00	392.38
dual pack-lobby	0411	1 @ 5 tons	20	0	8,850 [4]	443	1,342	8,850	(7,508)	0.00	206.70
dual pack-social room	0412	3 @ 6 tons	20	19	31,500 [4]	1,575	239	1,575	(1,336)	0.00	36.79
dual pack-library	0413	1 @ 5 tons	20	19	8,850 [4]	443	67	443	(376)	0.00	10.35
dual pack-sanctuary	0414	2 @ 12 tons	20	19	50,000 [3]	2,500	379	2,500	(2,121)	0.00	58.39
wall units	0415	10 @ 2 tons	20	10	15,500 [4]	775	1,176	7,750	(6,574)	0.00	181.01

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COMPONENT INVENTORY

threshold = $5,000

INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

AS OF: 1/1/2021

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS USEFUL	LIFE IN YRS REMAIN	CURRENT COST	ANNUAL DEPRE	RESERVES ACTUAL	RESERVES ACCUM DEPRE	RESERVES SURPLUS/ (DEFICIT)	MONTHLY CONTRIBUTION CURRENT	MONTHLY CONTRIBUTION RECOMMEND
PLUMBING											
distribution plumbing	0501	all	**60**	**30**	**52,000** [1]	**867**	**3,944**	**26,000**	(22,056)	0.00	607.26
drainage/ sewer piping	0502	operating budget	**n/a**	**n/a**	**0**	**0**	**0**	**0**	0	0.00	0.00
fire sprinklers	0503	lifetime	**30+**	**30+**	**0**	**0**	**0**	**0**	0	0.00	0.00
water heaters	0504	3 water heaters	**10**	**6**	**3,400** [4]	**340**	**206**	**1,360**	(1,154)	0.00	31.76
drinking fountains	0505	4 drinking fountains	**20**	**10**	**4,400** [4]	**220**	**334**	**2,200**	(1,866)	0.00	51.38
sump pump	0506	1 pump	**15**	**10**	**1,850** [1]	**123**	**94**	**617**	(523)	0.00	14.41
ELECTRICAL											
surveillance camera system	0601	1 system	**12**	**8**	**11,300** [4]	**942**	**571**	**3,767**	(3,196)	0.00	87.98
fire annunciator system	0602	1 system	**20**	**10**	**1,000** [4]	**50**	**76**	**500**	(424)	0.00	11.68
security system	0603	operating budget	**n/a**	**n/a**	**0**	**0**	**0**	**0**	0	0.00	0.00
lighting-exit signs	0604	12 fixtures	**20**	**16**	**1,200** [4]	**60**	**36**	**240**	(204)	0.00	5.61
lighting-interior (decorative)	0605	26 fixtures	**20**	**16**	**3,200** [4]	**160**	**97**	**640**	(543)	0.00	14.95
lighting-exterior	0606	36 fixtures	**20**	**10**	**9,900** [4]	**495**	**751**	**4,950**	(4,199)	0.00	115.61
lighting-interior (fluorescent)	0607	215 fixtures	**20**	**16**	**32,250** [4]	**1,613**	**978**	**6,450**	(5,472)	0.00	150.65
lighting-playground	0608	9 fixtures	**25**	**15**	**9,450** [4]	**378**	**573**	**3,780**	(3,207)	0.00	88.29
electrical system	0609	lifetime	**30+**	**30+**	**0**	**0**	**0**	**0**	0	0.00	0.00
sump pump control panel	0610	1 unit	**30**	**10**	**2,000** [1]	**67**	**202**	**1,333**	(1,131)	0.00	31.13
audio & visual equipment	0611	2 systems	**15**	**14**	**178,000** [2]	**11,867**	**1,800**	**11,867**	(10,067)	0.00	277.17
FLOORING											
carpeting	0701	1,600 sq yds	**6**	**4**	**56,000** [1]	**9,333**	**2,832**	**18,667**	(15,835)	0.00	435.99
vinyl	0702	2,500 sq yds	**20**	**10**	**7,500** [1]	**375**	**569**	**3,750**	(3,181)	0.00	87.58
acrylic	0703	12,300 sq ft	**20**	**10**	**36,900** [1]	**1,845**	**2,799**	**18,450**	(15,651)	0.00	430.92
LANDSCAPE/ HARDSCAPE											
asphalt seal coat	0801	7150 sq ft	**10**	**5**	**1,450** [1]	**145**	**110**	**725**	(615)	0.00	16.93
asphalt replacement	0802	7,150 sq ft	**30**	**15**	**21,450** [1]	**715**	**1,627**	**10,725**	(9,098)	0.00	250.49
playing surface-basketball	0803	750 sq ft	**5**	**4**	**1,150** [4]	**230**	**35**	**230**	(195)	0.00	5.37
basketball hoop/ backboard	0804	2 hoop/ backboards	**20**	**19**	**1,700** [4]	**85**	**13**	**85**	(72)	0.00	1.99
concrete block walls	0805	lifetime	**30+**	**30+**	**0**	**0**	**0**	**0**	0	0.00	0.00
concrete flatwork	0806	lifetime	**30+**	**30+**	**0**	**0**	**0**	**0**	0	0.00	0.00
awnings	0807	4700 sq ft	**10**	**5**	**49,350** [4]	**4,935**	**3,743**	**24,675**	(20,932)	0.00	576.31
sand	0808	operating budget	**n/a**	**n/a**	**0**	**0**	**0**	**0**	0	0.00	0.00
impact zones	0809	6700 sq ft	**10**	**8**	**83,750** [1]	**8,375**	**2,541**	**16,750**	(14,209)	0.00	391.21

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COMPONENT INVENTORY

threshold = $5,000

INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

AS OF: 1/1/2021

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS USEFUL	LIFE IN YRS REMAIN	CURRENT COST	ANNUAL DEPRE	RESERVES ACTUAL	RESERVES ACCUM DEPRE	RESERVES SURPLUS/ (DEFICIT)	MONTHLY CONTRIBUTION CURRENT	MONTHLY CONTRIBUTION RECOMMEND
RECREATION FACILITIES											
restrooms- small	0901	5 restrooms	**20**	**10**	**1,470** [4]	**74**	**111**	**735**	(624)	0.00	17.17
restrooms- large	0902	7 restrooms	**20**	**10**	**94,400** [4]	**4,720**	**7,160**	**47,200**	(40,040)	0.00	1,102.40
kitchen	0903	1 kitchen	**20**	**10**	**161,200** [4]	**8,060**	**12,226**	**80,600**	(68,374)	0.00	1,882.49
MISCELLANEOUS											
fire extinguishers	1001	operating budget	**n/a**	**n/a**	**0**	**0**	**0**	**0**	0	0.00	0.00
CONTINGENCY RESERVE	1101	5% of total annual expenditures - see "Reserve Expenditures by Year" schedule for details			**655**	**655**	**99**	**655**	(556)	0.00	15.30
TOTALS					**1,333,675**	**93,017**	**65,000**	**428,513**	(363,513)	0.00	10,008.33

COST SOURCES

1) In-house database. Developed from experience of costs for recent repairs, replacements, or restoration of components in similar properties.
2) Based on contractor proposal provided by association and/or information from association's vendors.
3) Based on actual cost of recent repair, replacement, or restoration of component - information provided by association.
4) National cost guide (National Construction Estimator, R.S. Means, LSI, etc.)
5) Per Mechanical Engineering Evaluation
6) Per information in previous non-RSI study

Percent Funded: ratio of the actual reserve balance to the component accumulated depreciation **15.17%**

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COMPARISON OF FUNDING PLANS / ILLUSTRATIONS
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

	FUNDING ILLUSTRATION #1		FUNDING ILLUSTRATION #2			FUNDING PLAN #3			FUNDING ILLUSTRATION #4		
YEAR	Monthly Contribution	Percent Funded	Monthly Contribution (1)	Annual % Change	Percent Funded	Monthly Contribution	Annual % Change	Percent Funded	Monthly Contribution	Annual % Change	Percent Funded
1/1/2021	0	15.17%	0	N/A	15.17%	10,008	N/A	15.17%	38,750	N/A	15.17%
1/1/2022	0	9.93%	0	N/A	9.93%	10,183	1.75%	33.19%	8,729	-77.47%	100.00%
1/1/2023	0	7.78%	0	N/A	7.78%	10,362	1.75%	47.00%	9,073	3.94%	100.00%
1/1/2024	0	6.62%	0	N/A	6.62%	10,543	1.75%	57.07%	9,843	8.49%	100.00%
1/1/2025	0	4.30%	8,217	N/A	4.30%	10,728	1.75%	63.54%	9,709	-1.36%	100.00%
1/1/2026	0	-12.10%	5,808	-29.31%	0.00%	10,915	1.75%	64.24%	9,680	-0.30%	100.00%
1/1/2027	0	-19.54%	617	-89.38%	0.01%	11,106	1.75%	67.89%	9,962	2.91%	100.00%
1/1/2028	0	-18.05%	0	-100.00%	0.00%	11,301	1.75%	73.00%	11,115	11.57%	100.00%
1/1/2029	0	-15.87%	17,275	N/A	0.00%	11,498	1.75%	76.46%	10,498	-5.55%	100.00%
1/1/2030	0	-37.35%	3,317	-80.80%	0.01%	11,700	1.75%	75.76%	12,881	22.70%	100.00%
1/1/2031	0	-37.07%	47,350	1327.64%	0.01%	11,904	1.75%	76.96%	10,194	-20.86%	100.00%
1/1/2032	0	-142.75%	317	-99.33%	0.00%	12,113	1.75%	65.11%	10,735	5.30%	100.00%
1/1/2033	0	-121.42%	4,533	1331.58%	0.01%	12,325	1.75%	72.45%	10,855	1.12%	100.00%
1/1/2034	0	-117.21%	1,225	-72.98%	0.00%	12,540	1.75%	76.76%	12,093	11.41%	100.00%
1/1/2035	0	-103.73%	20,033	1535.37%	0.01%	12,760	1.75%	80.24%	11,684	-3.38%	100.00%
1/1/2036	0	-140.96%	10,775	-46.21%	0.00%	12,983	1.75%	79.49%	12,157	4.04%	100.00%
1/1/2037	0	-152.19%	16,617	54.22%	0.01%	13,210	1.75%	80.91%	11,607	-4.52%	100.00%
1/1/2038	0	-185.18%	2,950	-82.25%	0.00%	13,441	1.75%	81.79%	13,391	15.37%	100.00%
1/1/2039	0	-165.65%	33,333	1029.94%	0.01%	13,677	1.75%	84.11%	12,187	-8.99%	100.00%
1/1/2040	0	-274.55%	11,525	-65.43%	0.01%	13,916	1.75%	81.13%	11,984	-1.67%	100.00%
1/1/2041	0	-290.80%	3,033	-73.68%	0.00%	14,160	1.75%	84.33%	12,209	1.88%	100.00%
1/1/2042	0	-258.14%	375	-87.64%	0.00%	14,407	1.75%	89.01%	13,214	8.23%	100.00%
1/1/2043	0	-219.69%	12,925	3346.67%	0.01%	14,659	1.75%	92.06%	12,872	-2.59%	100.00%
1/1/2044	0	-235.02%	1,458	-88.72%	0.00%	14,916	1.75%	94.16%	13,329	3.55%	100.00%
1/1/2045	0	-207.77%	2,508	72.00%	0.00%	15,177	1.75%	96.51%	14,065	5.53%	100.00%
1/1/2046	0	-187.98%	9,608	283.06%	0.00%	15,443	1.75%	97.90%	13,940	-0.89%	100.00%
1/1/2047	0	-189.27%	875	-90.89%	0.00%	15,713	1.75%	99.31%	14,344	2.90%	100.00%
1/1/2048	0	-169.80%	0	-100.00%	0.00%	15,988	1.75%	100.47%	16,593	15.67%	100.00%
1/1/2049	0	-150.10%	37,283	N/A	0.00%	16,268	1.75%	99.99%	16,132	-2.78%	100.00%
1/1/2050	0	-206.75%	30,617	-17.88%	0.00%	16,552	1.75%	100.10%	16,127	-0.03%	100.00%
AVERAGE:		**-125.18%**			**0.99%**			**79.00%**			**100.00%**

FOOTNOTES: (1) If there are special assessments, they are prorated on a monthly basis

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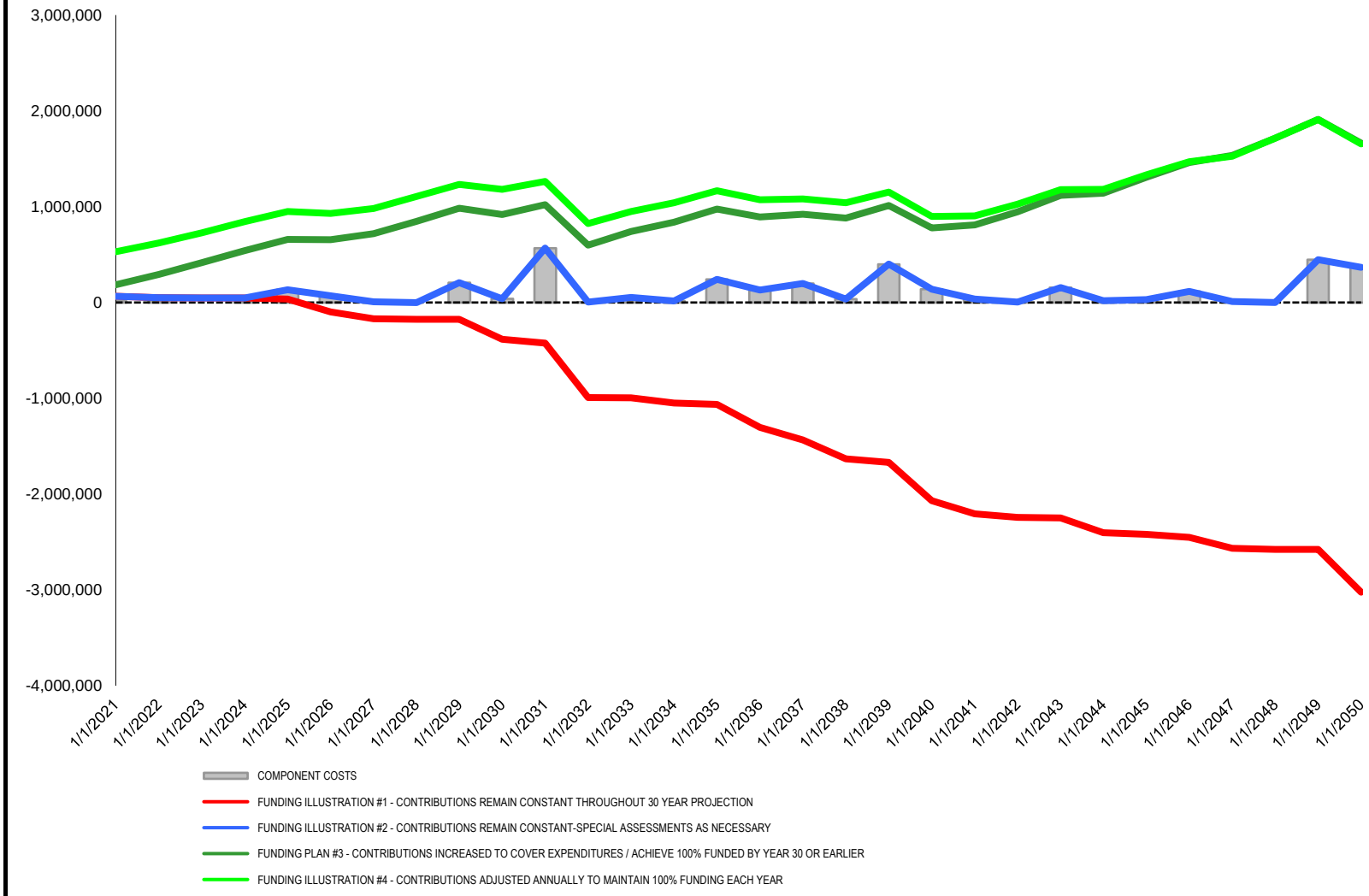
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

GRAPH 1: FUNDING PLAN / ILLUSTRATIONS 1-4 vs COMPONENT COSTS



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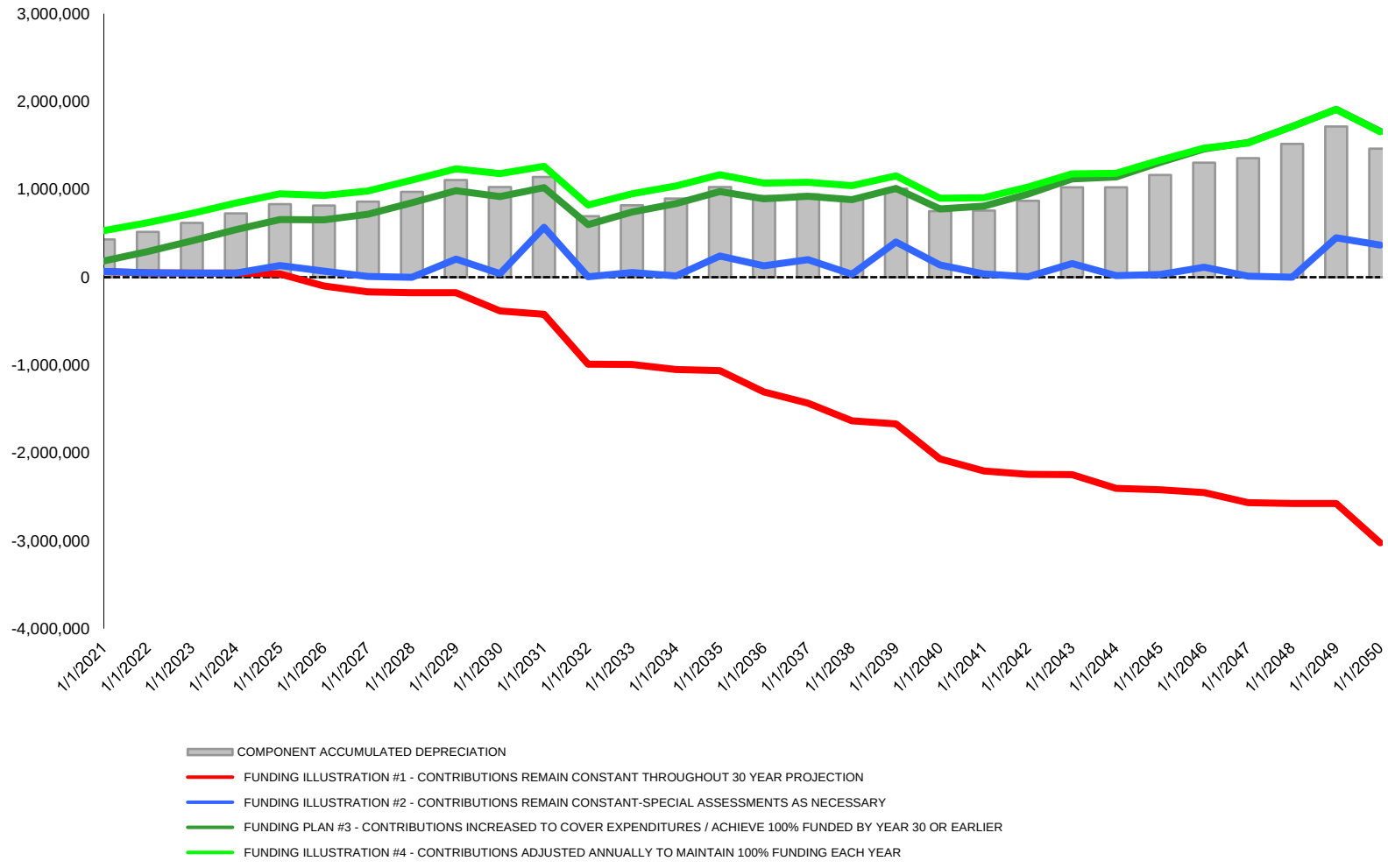
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

GRAPH 2: FUNDING PLAN / ILLUSTRATIONS 1-4 vs COMPONENT DEPRECIATION



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FUNDING ILLUSTRATION #1 (assumption: current contribution remains constant throughout 30 year projection) **ILLUSTRATION ONLY / NOT RECOMMENDED**

INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY) **ANNUAL BASIS**

DESCRIPTION	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
RESERVE CONTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPONENT COSTS (b)	(13,755)	(3,152)	0	(12,285)	(134,372)	(69,693)	(7,407)	0	(207,269)	(39,777)	(568,269)	(3,756)	(54,436)	(14,639)	(240,482)
NET RECEIPTS/(DISBURSE)	(13,755)	(3,152)	0	(12,285)	(134,372)	(69,693)	(7,407)	0	(207,269)	(39,777)	(568,269)	(3,756)	(54,436)	(14,639)	(240,482)
CASH BALANCE: begin year	65,000	51,245	48,093	48,093	35,808	(98,564)	(168,256)	(175,663)	(175,663)	(382,932)	(422,709)	(990,979)	(994,735)	(1,049,171)	(1,063,810)
CASH BALANCE: end year	51,245	48,093	48,093	35,808	(98,564)	(168,256)	(175,663)	(175,663)	(382,932)	(422,709)	(990,979)	(994,735)	(1,049,171)	(1,063,810)	(1,304,291)
COMPONENT ACCUMULATED DEPRECIATION (c)	428,513	516,244	617,835	726,708	832,540	814,676	861,140	973,274	1,106,649	1,025,355	1,140,155	694,212	819,271	895,089	1,025,572
less: beginning cash balance	65,000	51,245	48,093	48,093	35,808	(98,564)	(168,256)	(175,663)	(175,663)	(382,932)	(422,709)	(990,979)	(994,735)	(1,049,171)	(1,063,810)
over/(under) funded-total	(363,513)	(464,999)	(569,742)	(678,615)	(796,732)	(913,239)	(1,029,396)	(1,148,937)	(1,282,312)	(1,408,287)	(1,562,865)	(1,685,191)	(1,814,006)	(1,944,260)	(2,089,381)
" " " per unit	(363,513)	(464,999)	(569,742)	(678,615)	(796,732)	(913,239)	(1,029,396)	(1,148,937)	(1,282,312)	(1,408,287)	(1,562,865)	(1,685,191)	(1,814,006)	(1,944,260)	(2,089,381)

DESCRIPTION	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
RESERVE CONTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPONENT COSTS (b)	(129,229)	(199,437)	(35,372)	(400,015)	(138,331)	(36,390)	(4,476)	(155,157)	(17,447)	(30,153)	(115,272)	(10,520)	0	(447,388)	(367,372)
NET RECEIPTS/(DISBURSE)	(129,229)	(199,437)	(35,372)	(400,015)	(138,331)	(36,390)	(4,476)	(155,157)	(17,447)	(30,153)	(115,272)	(10,520)	0	(447,388)	(367,372)
CASH BALANCE: begin year	(1,304,291)	(1,433,520)	(1,632,957)	(1,668,330)	(2,068,345)	(2,206,676)	(2,243,066)	(2,247,542)	(2,402,700)	(2,420,146)	(2,450,299)	(2,565,571)	(2,576,091)	(2,576,091)	(3,023,479)
CASH BALANCE: end year	(1,433,520)	(1,632,957)	(1,668,330)	(2,068,345)	(2,206,676)	(2,243,066)	(2,247,542)	(2,402,700)	(2,420,146)	(2,450,299)	(2,565,571)	(2,576,091)	(2,576,091)	(3,023,479)	(3,390,851)
COMPONENT ACCUMULATED DEPRECIATION (c)	925,303	941,956	881,806	1,007,124	753,349	758,823	868,940	1,023,029	1,022,336	1,164,835	1,303,466	1,355,480	1,517,090	1,716,201	1,462,393
less: beginning cash balance	(1,304,291)	(1,433,520)	(1,632,957)	(1,668,330)	(2,068,345)	(2,206,676)	(2,243,066)	(2,247,542)	(2,402,700)	(2,420,146)	(2,450,299)	(2,565,571)	(2,576,091)	(2,576,091)	(3,023,479)
over/(under) funded-total	(2,229,594)	(2,375,476)	(2,514,764)	(2,675,454)	(2,821,694)	(2,965,499)	(3,112,006)	(3,270,572)	(3,425,035)	(3,584,981)	(3,753,765)	(3,921,051)	(4,093,181)	(4,292,292)	(4,485,872)
" " " per unit	(2,229,594)	(2,375,476)	(2,514,764)	(2,675,454)	(2,821,694)	(2,965,499)	(3,112,006)	(3,270,572)	(3,425,035)	(3,584,981)	(3,753,765)	(3,921,051)	(4,093,181)	(4,292,292)	(4,485,872)

FOOTNOTES:

(a) Interest income calculated on average balance less Federal & State income taxes of 39.3% Rate: 0.0000%

(b) See "Reserve Expenditures By Year Schedule"

(c) See "Component Accumulated Depreciation Analysis"

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FUNDING ILLUSTRATION #2 (assumption: current contribution constant - special assess as necessary) **ILLUSTRATION ONLY / NOT RECOMMENDED**

INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY) **ANNUAL BASIS**

DESCRIPTION	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
RESERVE CONTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SPECIAL ASSESSMENT	0	0	0	0	98,600	69,700	7,400	0	207,300	39,800	568,200	3,800	54,400	14,700	240,400
INTEREST INCOME (a)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPONENT COSTS (b)	(13,755)	(3,152)	0	(12,285)	(134,372)	(69,693)	(7,407)	0	(207,269)	(39,777)	(568,269)	(3,756)	(54,436)	(14,639)	(240,482)
NET RECEIPTS/(DISBURSE)	(13,755)	(3,152)	0	(12,285)	(35,772)	7	(7)	0	31	23	(69)	44	(36)	61	(82)
CASH BALANCE: begin year	65,000	51,245	48,093	48,093	35,808	36	44	37	37	68	91	21	65	29	90
CASH BALANCE: end year	51,245	48,093	48,093	35,808	36	44	37	37	68	91	21	65	29	90	9
COMPONENT ACCUMULATED DEPRECIATION (c)	428,513	516,244	617,835	726,708	832,540	814,676	861,140	973,274	1,106,649	1,025,355	1,140,155	694,212	819,271	895,089	1,025,572
less: beginning cash balance	65,000	51,245	48,093	48,093	35,808	36	44	37	37	68	91	21	65	29	90
over/(under) funded-total	(363,513)	(464,999)	(569,742)	(678,615)	(796,732)	(814,639)	(861,096)	(973,237)	(1,106,612)	(1,025,287)	(1,140,065)	(694,191)	(819,206)	(895,060)	(1,025,481)
" " " per unit	(363,513)	(464,999)	(569,742)	(678,615)	(796,732)	(814,639)	(861,096)	(973,237)	(1,106,612)	(1,025,287)	(1,140,065)	(694,191)	(819,206)	(895,060)	(1,025,481)

DESCRIPTION	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
RESERVE CONTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SPECIAL ASSESSMENT	129,300	199,400	35,400	400,000	138,300	36,400	4,500	155,100	17,500	30,100	115,300	10,500	0	447,400	367,400
INTEREST INCOME (a)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPONENT COSTS (b)	(129,229)	(199,437)	(35,372)	(400,015)	(138,331)	(36,390)	(4,476)	(155,157)	(17,447)	(30,153)	(115,272)	(10,520)	0	(447,388)	(367,372)
NET RECEIPTS/(DISBURSE)	71	(37)	28	(15)	(31)	10	24	(57)	53	(53)	28	(20)	0	12	28
CASH BALANCE: begin year	9	80	43	71	55	24	34	58	1	54	1	29	9	9	21
CASH BALANCE: end year	80	43	71	55	24	34	58	1	54	1	29	9	9	21	49
COMPONENT ACCUMULATED DEPRECIATION (c)	925,303	941,956	881,806	1,007,124	753,349	758,823	868,940	1,023,029	1,022,336	1,164,835	1,303,466	1,355,480	1,517,090	1,716,201	1,462,393
less: beginning cash balance	9	80	43	71	55	24	34	58	1	54	1	29	9	9	21
over/(under) funded-total	(925,294)	(941,876)	(881,764)	(1,007,054)	(753,294)	(758,799)	(868,906)	(1,022,972)	(1,022,335)	(1,164,781)	(1,303,465)	(1,355,451)	(1,517,081)	(1,716,192)	(1,462,372)
" " " per unit	(925,294)	(941,876)	(881,764)	(1,007,054)	(753,294)	(758,799)	(868,906)	(1,022,972)	(1,022,335)	(1,164,781)	(1,303,465)	(1,355,451)	(1,517,081)	(1,716,192)	(1,462,372)

FOOTNOTES:

(a) Interest income calculated on average balance less Federal & State income taxes of 39.3% Rate: 0.0000%

(b) See "Reserve Expenditures By Year Schedule"

(c) See "Component Accumulated Depreciation Analysis"

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FUNDING PLAN #3 (assumption: current contribution increased as necessary to cover all expenditures) **RECOMMENDED TO BE ADOPTED**

INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY) **ANNUAL BASIS**

DESCRIPTION	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
RESERVE CONTRIBUTION	120,100	122,202	124,340	126,516	128,730	130,983	133,275	135,608	137,981	140,395	142,852	145,352	147,896	150,484	153,118
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPONENT COSTS (b)	(13,755)	(3,152)	0	(12,285)	(134,372)	(69,693)	(7,407)	0	(207,269)	(39,777)	(568,269)	(3,756)	(54,436)	(14,639)	(240,482)
NET RECEIPTS/(DISBURSE)	106,345	119,050	124,340	114,231	(5,641)	61,290	125,869	135,608	(69,288)	100,618	(425,417)	141,596	93,460	135,845	(87,364)
CASH BALANCE: begin year	65,000	171,345	290,395	414,735	528,966	523,325	584,615	710,484	846,091	776,803	877,421	452,004	593,600	687,060	822,905
CASH BALANCE: end year	171,345	290,395	414,735	528,966	523,325	584,615	710,484	846,091	776,803	877,421	452,004	593,600	687,060	822,905	735,541
COMPONENT ACCUMULATED DEPRECIATION (c)	428,513	516,244	617,835	726,708	832,540	814,676	861,140	973,274	1,106,649	1,025,355	1,140,155	694,212	819,271	895,089	1,025,572
less: beginning cash balance	65,000	171,345	290,395	414,735	528,966	523,325	584,615	710,484	846,091	776,803	877,421	452,004	593,600	687,060	822,905
over/(under) funded-total	(363,513)	(344,899)	(327,440)	(311,973)	(303,573)	(291,351)	(276,525)	(262,790)	(260,558)	(248,552)	(262,734)	(242,208)	(225,671)	(208,029)	(202,666)
" " " per unit	(363,513)	(344,899)	(327,440)	(311,973)	(303,573)	(291,351)	(276,525)	(262,790)	(260,558)	(248,552)	(262,734)	(242,208)	(225,671)	(208,029)	(202,666)

DESCRIPTION	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
RESERVE CONTRIBUTION	155,797	158,524	161,298	164,120	166,992	169,915	172,888	175,914	178,992	182,125	185,312	188,555	191,855	195,212	198,628
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPONENT COSTS (b)	(129,229)	(199,437)	(35,372)	(400,015)	(138,331)	(36,390)	(4,476)	(155,157)	(17,447)	(30,153)	(115,272)	(10,520)	0	(447,388)	(367,372)
NET RECEIPTS/(DISBURSE)	26,568	(40,913)	125,925	(235,895)	28,661	133,525	168,412	20,756	161,546	151,972	70,040	178,035	191,855	(252,176)	(168,744)
CASH BALANCE: begin year	735,541	762,109	721,196	847,121	611,226	639,887	773,412	941,825	962,581	1,124,127	1,276,099	1,346,139	1,524,173	1,716,028	1,463,852
CASH BALANCE: end year	762,109	721,196	847,121	611,226	639,887	773,412	941,825	962,581	1,124,127	1,276,099	1,346,139	1,524,173	1,716,028	1,463,852	1,295,108
COMPONENT ACCUMULATED DEPRECIATION (c)	925,303	941,956	881,806	1,007,124	753,349	758,823	868,940	1,023,029	1,022,336	1,164,835	1,303,466	1,355,480	1,517,090	1,716,201	1,462,393
less: beginning cash balance	735,541	762,109	721,196	847,121	611,226	639,887	773,412	941,825	962,581	1,124,127	1,276,099	1,346,139	1,524,173	1,716,028	1,463,852
over/(under) funded-total	(189,762)	(179,847)	(160,611)	(160,003)	(142,123)	(118,935)	(95,528)	(81,205)	(59,755)	(40,708)	(27,367)	(9,341)	7,083	(173)	1,459
" " " per unit	(189,762)	(179,847)	(160,611)	(160,003)	(142,123)	(118,935)	(95,528)	(81,205)	(59,755)	(40,708)	(27,367)	(9,341)	7,083	(173)	1,459

FOOTNOTES:

(a) Interest income calculated on average balance less Federal & State income taxes of 39.3% Rate: 0.0000%

(b) See "Reserve Expenditures By Year Schedule"

(c) See "Component Accumulated Depreciation Analysis"

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FUNDING ILLUSTRATION #4 (assumption: contributions as necessary for 100% funding annually) **ILLUSTRATION ONLY - NOT RECOMMENDED**

INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY) **ANNUAL BASIS**

DESCRIPTION	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
RESERVE CONTRIBUTION	464,999	104,743	108,873	118,117	116,508	116,157	119,541	133,375	125,975	154,577	122,326	128,815	130,254	145,122	140,213
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPONENT COSTS (b)	(13,755)	(3,152)	0	(12,285)	(134,372)	(69,693)	(7,407)	0	(207,269)	(39,777)	(568,269)	(3,756)	(54,436)	(14,639)	(240,482)
NET RECEIPTS/(DISBURSE)	451,244	101,591	108,873	105,832	(17,864)	46,464	112,134	133,375	(81,294)	114,800	(445,944)	125,059	75,818	130,482	(100,269)
CASH BALANCE: begin year	65,000	516,244	617,835	726,708	832,540	814,676	861,140	973,274	1,106,649	1,025,355	1,140,155	694,212	819,271	895,089	1,025,572
CASH BALANCE: end year	516,244	617,835	726,708	832,540	814,676	861,140	973,274	1,106,649	1,025,355	1,140,155	694,212	819,271	895,089	1,025,572	925,303
COMPONENT ACCUMULATED DEPRECIATION (c)	428,513	516,244	617,835	726,708	832,540	814,676	861,140	973,274	1,106,649	1,025,355	1,140,155	694,212	819,271	895,089	1,025,572
less: beginning cash balance	65,000	516,244	617,835	726,708	832,540	814,676	861,140	973,274	1,106,649	1,025,355	1,140,155	694,212	819,271	895,089	1,025,572
over/(under) funded-total	(363,513)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
" " " per unit	(363,513)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

DESCRIPTION	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
RESERVE CONTRIBUTION	145,882	139,287	160,690	146,240	143,805	146,507	158,565	154,464	159,946	168,784	167,286	172,130	199,111	193,580	193,529
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPONENT COSTS (b)	(129,229)	(199,437)	(35,372)	(400,015)	(138,331)	(36,390)	(4,476)	(155,157)	(17,447)	(30,153)	(115,272)	(10,520)	0	(447,388)	(367,372)
NET RECEIPTS/(DISBURSE)	16,653	(60,150)	125,318	(253,775)	5,474	110,117	154,089	(694)	142,499	138,631	52,014	161,610	199,111	(253,808)	(173,843)
CASH BALANCE: begin year	925,303	941,956	881,806	1,007,124	753,349	758,823	868,940	1,023,029	1,022,336	1,164,835	1,303,466	1,355,480	1,517,090	1,716,201	1,462,393
CASH BALANCE: end year	941,956	881,806	1,007,124	753,349	758,823	868,940	1,023,029	1,022,336	1,164,835	1,303,466	1,355,480	1,517,090	1,716,201	1,462,393	1,288,550
COMPONENT ACCUMULATED DEPRECIATION (c)	925,303	941,956	881,806	1,007,124	753,349	758,823	868,940	1,023,029	1,022,336	1,164,835	1,303,466	1,355,480	1,517,090	1,716,201	1,462,393
less: beginning cash balance	925,303	941,956	881,806	1,007,124	753,349	758,823	868,940	1,023,029	1,022,336	1,164,835	1,303,466	1,355,480	1,517,090	1,716,201	1,462,393
over/(under) funded-total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
" " " per unit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FOOTNOTES: (a) Interest income calculated on average balance less Federal & State income taxes of 39.3% Rate: 0.0000%

(b) See "Reserve Expenditures By Year Schedule"

(c) See "Component Accumulated Depreciation Analysis"

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RESERVE EXPENDITURES BY YEAR
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY) **1/1/2021 through 1/1/2035**

EXPENDITURES	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
ROOF/DECKS															
modified cap sheet roof	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
modified cap sheet roof-coating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
gutters & downspouts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
foundations/ structural frame	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
structural pest control	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PAINT															
trim	0	0	0	2,899	0	0	0	0	3,164	0	0	0	0	3,454	0
wood panel refinish	0	0	0	0	0	0	0	0	0	1,405	0	0	0	0	0
doors-paint	0	0	0	8,801	0	0	0	0	9,608	0	0	0	0	10,488	0
doors-lacquer	0	0	0	0	0	0	0	0	6,214	0	0	0	0	0	0
interior flatwork	0	0	0	0	47,682	0	0	0	0	0	52,975	0	0	0	0
t-bar ceiling panels	0	0	0	0	0	0	0	0	0	35,132	0	0	0	0	0
garage interior	0	0	0	0	0	0	0	0	0	0	3,755	0	0	0	0
ironwork	0	3,002	0	0	0	0	3,277	0	0	0	0	3,577	0	0	0
parking stripes	0	0	0	0	0	545	0	0	0	0	0	0	0	0	0
MECHANICAL															
elevator-mechanical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
elevator-cab remodel	0	0	0	0	0	0	0	0	0	0	5,960	0	0	0	0
wheel chair lift	4,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0
exhaust fans	0	0	0	0	0	0	0	0	0	0	11,201	0	0	0	0
make-up air fan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
vehicle gates	0	0	0	0	0	10,370	0	0	0	0	0	0	0	0	0
dual pack-small	0	0	0	0	18,986	0	0	0	0	0	0	0	0	0	0
air conditioning-evaporative coil	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
air conditioning-condenser	0	0	0	0	0	0	0	0	69,041	0	0	0	0	0	0
dual pack-office/classroom	0	0	0	0	0	0	0	0	0	0	0	0	51,844	0	0
dual pack-lobby	8,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0
dual pack-social room	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
dual pack-library	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
dual pack-sanctuary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
wall units	0	0	0	0	0	0	0	0	0	0	18,471	0	0	0	0
PLUMBING															
distribution plumbing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
drainage/ sewer piping	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fire sprinklers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
water heaters	0	0	0	0	0	0	3,777	0	0	0	0	0	0	0	0
drinking fountains	0	0	0	0	0	0	0	0	0	0	5,245	0	0	0	0
sump pump	0	0	0	0	0	0	0	0	0	0	2,205	0	0	0	0

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RESERVE EXPENDITURES BY YEAR
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY) **1/1/2021 through 1/1/2035**

EXPENDITURES	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
ELECTRICAL															
surveillance camera system	0	0	0	0	0	0	0	0	13,003	0	0	0	0	0	0
fire annunciator system	0	0	0	0	0	0	0	0	0	0	1,192	0	0	0	0
security system	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
lighting-exit signs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
lighting-interior (decorative)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
lighting-exterior	0	0	0	0	0	0	0	0	0	0	11,798	0	0	0	0
lighting-interior (fluorescent)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
lighting-playground	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
electrical system	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sump pump control panel	0	0	0	0	0	0	0	0	0	0	2,383	0	0	0	0
audio & visual equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227,560
FLOORING															
carpeting	0	0	0	0	60,072	0	0	0	0	0	66,741	0	0	0	0
vinyl	0	0	0	0	0	0	0	0	0	0	8,937	0	0	0	0
acrylic	0	0	0	0	0	0	0	0	0	0	43,977	0	0	0	0
LANDSCAPE/ HARDSCAPE															
asphalt seal coat	0	0	0	0	0	1,584	0	0	0	0	0	0	0	0	0
asphalt replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
playing surface-basketball	0	0	0	0	1,233	0	0	0	0	1,346	0	0	0	0	1,470
basketball hoop/ backboard	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
concrete block walls	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
concrete flatwork	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
awnings	0	0	0	0	0	53,875	0	0	0	0	0	0	0	0	0
sand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
impact zones	0	0	0	0	0	0	0	0	96,369	0	0	0	0	0	0
RECREATION FACILITIES															
restrooms- small	0	0	0	0	0	0	0	0	0	0	1,750	0	0	0	0
restrooms- large	0	0	0	0	0	0	0	0	0	0	112,504	0	0	0	0
kitchen	0	0	0	0	0	0	0	0	0	0	192,115	0	0	0	0
MISCELLANEOUS															
fire extinguishers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTINGENCY RESERVE	**655**	**150**	**0**	**585**	**6,399**	**3,319**	**353**	**0**	**9,870**	**1,894**	**27,060**	**179**	**2,592**	**697**	**11,452**
(5% / year of annual expenditures)															
TOTAL	**13,755**	**3,152**	**0**	**12,285**	**134,372**	**69,693**	**7,407**	**0**	**207,269**	**39,777**	**568,269**	**3,756**	**54,436**	**14,639**	**240,482**

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RESERVE EXPENDITURES BY YEAR
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY) **1/1/2036 through 1/1/2050**

EXPENDITURES	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050	TOTAL
ROOF/DECKS																
modified cap sheet roof	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
modified cap sheet roof-coating	0	0	0	123,631	0	0	0	0	0	0	0	0	0	0	0	123,631
gutters & downspouts	0	0	0	4,662	0	0	0	0	0	0	0	0	0	0	0	4,662
foundations/ structural frame	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
structural pest control	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PAINT																
trim	0	0	0	3,770	0	0	0	0	4,116	0	0	0	0	4,493	0	21,896
wood panel refinish	0	0	0	0	1,675	0	0	0	0	0	0	0	0	0	1,997	5,077
doors-paint	0	0	0	11,450	0	0	0	0	12,500	0	0	0	0	13,645	0	66,492
doors-lacquer	0	0	0	7,406	0	0	0	0	0	0	0	0	0	8,827	0	22,447
interior flatwork	0	58,856	0	0	0	0	0	65,389	0	0	0	0	0	72,649	0	297,551
t-bar ceiling panels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49,900	85,032
garage interior	0	0	0	0	0	0	0	0	0	0	4,885	0	0	0	0	8,640
ironwork	0	3,905	0	0	0	0	4,263	0	0	0	0	4,654	0	0	0	22,678
parking stripes	650	0	0	0	0	0	0	0	0	0	775	0	0	0	0	1,970
MECHANICAL																
elevator-mechanical	0	0	33,688	0	0	0	0	0	0	0	0	0	0	0	0	33,688
elevator-cab remodel	0	0	0	0	0	0	0	0	0	0	7,751	0	0	0	0	13,711
wheel chair lift	0	0	0	0	0	6,038	0	0	0	0	0	0	0	0	0	10,288
exhaust fans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,201
make-up air fan	3,771	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,771
vehicle gates	12,359	0	0	0	0	0	0	0	0	0	14,731	0	0	0	0	37,460
dual pack-small	0	0	0	0	0	0	0	0	0	26,967	0	0	0	0	0	45,953
air conditioning-evaporative coil	0	0	0	32,912	0	0	0	0	0	0	0	0	0	0	0	32,912
air conditioning-condenser	0	0	0	82,283	0	0	0	0	0	0	0	0	0	98,063	0	249,387
dual pack-office/classroom	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51,844
dual pack-lobby	0	0	0	0	0	12,569	0	0	0	0	0	0	0	0	0	21,419
dual pack-social room	0	0	0	0	43,961	0	0	0	0	0	0	0	0	0	0	43,961
dual pack-library	0	0	0	0	12,350	0	0	0	0	0	0	0	0	0	0	12,350
dual pack-sanctuary	0	0	0	0	69,782	0	0	0	0	0	0	0	0	0	0	69,782
wall units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,471
PLUMBING																
distribution plumbing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
drainage/ sewer piping	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fire sprinklers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
water heaters	0	4,501	0	0	0	0	0	0	0	0	0	5,365	0	0	0	13,643
drinking fountains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,245
sump pump	0	0	0	0	0	0	0	0	0	0	2,869	0	0	0	0	5,074

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RESERVE EXPENDITURES BY YEAR
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY) **1/1/2036 through 1/1/2050**

EXPENDITURES	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050	TOTAL
ELECTRICAL																
surveillance camera system	0	0	0	0	0	16,050	0	0	0	0	0	0	0	0	0	29,053
fire annunciator system	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,192
security system	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
lighting-exit signs	0	1,589	0	0	0	0	0	0	0	0	0	0	0	0	0	1,589
lighting-interior (decorative)	0	4,239	0	0	0	0	0	0	0	0	0	0	0	0	0	4,239
lighting-exterior	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,798
lighting-interior (fluorescent)	0	42,701	0	0	0	0	0	0	0	0	0	0	0	0	0	42,701
lighting-playground	12,293	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,293
electrical system	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sump pump control panel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,383
audio & visual equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	296,070	523,630
FLOORING																
carpeting	0	74,149	0	0	0	0	0	82,380	0	0	0	0	0	91,525	0	374,867
vinyl	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,937
acrylic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43,977
LANDSCAPE/ HARDSCAPE																
asphalt seal coat	1,889	0	0	0	0	0	0	0	0	0	2,250	0	0	0	0	5,723
asphalt replacement	27,906	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,906
playing surface-basketball	0	0	0	0	1,604	0	0	0	0	1,750	0	0	0	0	1,911	9,314
basketball hoop/ backboard	0	0	0	0	2,372	0	0	0	0	0	0	0	0	0	0	2,372
concrete block walls	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
concrete flatwork	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
awnings	64,207	0	0	0	0	0	0	0	0	0	76,522	0	0	0	0	194,604
sand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
impact zones	0	0	0	114,853	0	0	0	0	0	0	0	0	0	136,882	0	348,104
RECREATION FACILITIES																
restrooms- small	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,750
restrooms- large	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	112,504
kitchen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	192,115
MISCELLANEOUS																
fire extinguishers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTINGENCY RESERVE	**6,154**	**9,497**	**1,684**	**19,048**	**6,587**	**1,733**	**213**	**7,388**	**831**	**1,436**	**5,489**	**501**	**0**	**21,304**	**17,494**	**164,564**
(5% / year of annual expenditures)																
TOTAL	**129,229**	**199,437**	**35,372**	**400,015**	**138,331**	**36,390**	**4,476**	**155,157**	**17,447**	**30,153**	**115,272**	**10,520**	**0**	**447,388**	**367,372**	**3,455,851**

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2021 through 1/1/2035**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
modified cap sheet roof															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
modified cap sheet roof-coating															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	90,150	91,746	93,370	95,023	96,705	98,417	100,159	101,932	103,736	105,572	107,441	109,343	111,278	113,248	115,252
Accumulated depreciation	9,015	13,762	18,674	23,756	29,012	34,446	40,064	45,869	51,868	58,065	64,465	71,073	77,895	84,936	92,202
gutters & downspouts															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	3,400	3,460	3,521	3,583	3,646	3,711	3,777	3,844	3,912	3,981	4,051	4,123	4,196	4,270	4,346
Accumulated depreciation	1,360	1,499	1,643	1,792	1,945	2,103	2,266	2,435	2,608	2,787	2,971	3,161	3,357	3,558	3,767
foundations/ structural frame															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
structural pest control															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
trim															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	2,750	2,799	2,849	2,899	2,950	3,002	3,055	3,109	3,164	3,220	3,277	3,335	3,394	3,454	3,515
Accumulated depreciation	1,100	1,679	2,279	2,899	590	1,201	1,833	2,487	3,164	644	1,311	2,001	2,715	3,454	703
wood panel refinish															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	9	8	7	6	5	4	3	2	1	0	9	8	7	6	5
Replacement cost	1,200	1,221	1,243	1,265	1,287	1,310	1,333	1,357	1,381	1,405	1,430	1,455	1,481	1,507	1,534
Accumulated depreciation	120	244	373	506	644	786	933	1,086	1,243	1,405	143	291	444	603	767
doors-paint															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	8,350	8,498	8,648	8,801	8,957	9,116	9,277	9,441	9,608	9,778	9,951	10,127	10,306	10,488	10,674
Accumulated depreciation	3,340	5,099	6,918	8,801	1,791	3,646	5,566	7,553	9,608	1,956	3,980	6,076	8,245	10,488	2,135
doors-lacquer															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	8	7	6	5	4	3	2	1	0	9	8	7	6	5	4
Replacement cost	5,400	5,496	5,593	5,692	5,793	5,896	6,000	6,106	6,214	6,324	6,436	6,550	6,666	6,784	6,904
Accumulated depreciation	1,080	1,649	2,237	2,846	3,476	4,127	4,800	5,495	6,214	632	1,287	1,965	2,666	3,392	4,142
interior flatwork															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	4	3	2	1	0	5	4	3	2	1	0	5	4	3	2
Replacement cost	44,450	45,237	46,038	46,853	47,682	48,526	49,385	50,259	51,149	52,054	52,975	53,913	54,867	55,838	56,826
Accumulated depreciation	14,817	22,619	30,692	39,044	47,682	8,088	16,462	25,130	34,099	43,378	52,975	8,986	18,289	27,919	37,884

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2021 through 1/1/2035**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
t-bar ceiling panels															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	9	8	7	6	5	4	3	2	1	0	19	18	17	16	15
Replacement cost	30,000	30,531	31,071	31,621	32,181	32,751	33,331	33,921	34,521	35,132	35,754	36,387	37,031	37,686	38,353
Accumulated depreciation	16,500	18,319	20,196	22,135	24,136	26,201	28,331	30,529	32,795	35,132	1,788	3,639	5,555	7,537	9,588
garage interior															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	10	9	8	7	6	5	4	3	2	1	0	14	13	12	11
Replacement cost	3,150	3,206	3,263	3,321	3,380	3,440	3,501	3,563	3,626	3,690	3,755	3,821	3,889	3,958	4,028
Accumulated depreciation	1,050	1,282	1,523	1,771	2,028	2,293	2,567	2,850	3,143	3,444	3,755	255	519	792	1,074
ironwork															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	1	0	4	3	2	1	0	4	3	2	1	0	4	3	2
Replacement cost	2,950	3,002	3,055	3,109	3,164	3,220	3,277	3,335	3,394	3,454	3,515	3,577	3,640	3,704	3,770
Accumulated depreciation	2,360	3,002	611	1,244	1,898	2,576	3,277	667	1,358	2,072	2,812	3,577	728	1,482	2,262
parking stripes															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	5	4	3	2	1	0	9	8	7	6	5	4	3	2	1
Replacement cost	500	509	518	527	536	545	555	565	575	585	595	606	617	628	639
Accumulated depreciation	250	305	363	422	482	545	56	113	173	234	298	364	432	502	575
elevator-mechanical															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
Replacement cost	25,000	25,443	25,893	26,351	26,817	27,292	27,775	28,267	28,767	29,276	29,794	30,321	30,858	31,404	31,960
Accumulated depreciation	8,000	9,159	10,357	11,594	12,872	14,192	15,554	16,960	18,411	19,908	21,452	23,044	24,686	26,379	28,125
elevator-cab remodel															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	10	9	8	7	6	5	4	3	2	1	0	14	13	12	11
Replacement cost	5,000	5,089	5,179	5,271	5,364	5,459	5,556	5,654	5,754	5,856	5,960	6,065	6,172	6,281	6,392
Accumulated depreciation	1,667	2,036	2,417	2,811	3,218	3,639	4,074	4,523	4,987	5,466	5,960	404	823	1,256	1,705
wheel chair lift															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	0	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	4,250	4,325	4,402	4,480	4,559	4,640	4,722	4,806	4,891	4,978	5,066	5,156	5,247	5,340	5,435
Accumulated depreciation	4,250	216	440	672	912	1,160	1,417	1,682	1,956	2,240	2,533	2,836	3,148	3,471	3,805
exhaust fans															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	9,400	9,566	9,735	9,907	10,082	10,260	10,442	10,627	10,815	11,006	11,201	11,399	11,601	11,806	12,015
Accumulated depreciation	4,700	5,261	5,841	6,440	7,057	7,695	8,354	9,033	9,734	10,456	11,201	570	1,160	1,771	2,403
make-up air fan															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	2,900	2,951	3,003	3,056	3,110	3,165	3,221	3,278	3,336	3,395	3,455	3,516	3,578	3,641	3,705
Accumulated depreciation	725	885	1,051	1,222	1,400	1,583	1,772	1,967	2,168	2,377	2,591	2,813	3,041	3,277	3,520
vehicle gates															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	5	4	3	2	1	0	9	8	7	6	5	4	3	2	1
Replacement cost	9,500	9,668	9,839	10,013	10,190	10,370	10,554	10,741	10,931	11,124	11,321	11,521	11,725	11,933	12,144
Accumulated depreciation	4,750	5,801	6,887	8,010	9,171	10,370	1,055	2,148	3,279	4,450	5,661	6,913	8,208	9,546	10,930

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2021 through 1/1/2035**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
dual pack-small															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	4	3	2	1	0	19	18	17	16	15	14	13	12	11	10
Replacement cost	17,700	18,013	18,332	18,656	18,986	19,322	19,664	20,012	20,366	20,726	21,093	21,466	21,846	22,233	22,627
Accumulated depreciation	14,160	15,311	16,499	17,723	18,986	966	1,966	3,002	4,073	5,182	6,328	7,513	8,738	10,005	11,314
air conditioning-evaporative coil															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	24,000	24,425	24,857	25,297	25,745	26,201	26,665	27,137	27,617	28,106	28,603	29,109	29,624	30,148	30,682
Accumulated depreciation	2,400	3,664	4,971	6,324	7,724	9,170	10,666	12,212	13,809	15,458	17,162	18,921	20,737	22,611	24,546
air conditioning-condenser															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	8	7	6	5	4	3	2	1	0	9	8	7	6	5	4
Replacement cost	60,000	61,062	62,143	63,243	64,362	65,501	66,660	67,840	69,041	70,263	71,507	72,773	74,061	75,372	76,706
Accumulated depreciation	12,000	18,319	24,857	31,622	38,617	45,851	53,328	61,056	69,041	7,026	14,301	21,832	29,624	37,686	46,024
dual pack-office/classroom															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	12	11	10	9	8	7	6	5	4	3	2	1	0	19	18
Replacement cost	42,000	42,743	43,500	44,270	45,054	45,851	46,663	47,489	48,330	49,185	50,056	50,942	51,844	52,762	53,696
Accumulated depreciation	16,800	19,234	21,750	24,349	27,032	29,803	32,664	35,617	38,664	41,807	45,050	48,395	51,844	2,638	5,370
dual pack-lobby															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	0	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	8,850	9,007	9,166	9,328	9,493	9,661	9,832	10,006	10,183	10,363	10,546	10,733	10,923	11,116	11,313
Accumulated depreciation	8,850	450	917	1,399	1,899	2,415	2,950	3,502	4,073	4,663	5,273	5,903	6,554	7,225	7,919
dual pack-social room															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
Replacement cost	31,500	32,058	32,625	33,202	33,790	34,388	34,997	35,616	36,246	36,888	37,541	38,205	38,881	39,569	40,269
Accumulated depreciation	1,575	3,206	4,894	6,640	8,448	10,316	12,249	14,246	16,311	18,444	20,648	22,923	25,273	27,698	30,202
dual pack-library															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
Replacement cost	8,850	9,007	9,166	9,328	9,493	9,661	9,832	10,006	10,183	10,363	10,546	10,733	10,923	11,116	11,313
Accumulated depreciation	443	901	1,375	1,866	2,373	2,898	3,441	4,002	4,582	5,182	5,800	6,440	7,100	7,781	8,485
dual pack-sanctuary															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
Replacement cost	50,000	50,885	51,786	52,703	53,636	54,585	55,551	56,534	57,535	58,553	59,589	60,644	61,717	62,809	63,921
Accumulated depreciation	2,500	5,089	7,768	10,541	13,409	16,376	19,443	22,614	25,891	29,277	32,774	36,386	40,116	43,966	47,941
wall units															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	15,500	15,774	16,053	16,337	16,626	16,920	17,219	17,524	17,834	18,150	18,471	18,798	19,131	19,470	19,815
Accumulated depreciation	7,750	8,676	9,632	10,619	11,638	12,690	13,775	14,895	16,051	17,243	18,471	940	1,913	2,921	3,963
distribution plumbing															
Useful life	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Remaining life	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
Replacement cost	52,000	52,920	53,857	54,810	55,780	56,767	57,772	58,795	59,836	60,895	61,973	63,070	64,186	65,322	66,478
Accumulated depreciation	26,000	27,342	28,724	30,146	31,609	33,114	34,663	36,257	37,896	39,582	41,315	43,098	44,930	46,814	48,751

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2021 through 1/1/2035**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
drainage/ sewer piping															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fire sprinklers															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
water heaters															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	6	5	4	3	2	1	0	9	8	7	6	5	4	3	2
Replacement cost	3,400	3,460	3,521	3,583	3,646	3,711	3,777	3,844	3,912	3,981	4,051	4,123	4,196	4,270	4,346
Accumulated depreciation	1,360	1,730	2,113	2,508	2,917	3,340	3,777	384	782	1,194	1,620	2,062	2,518	2,989	3,477
drinking fountains															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	4,400	4,478	4,557	4,638	4,720	4,804	4,889	4,976	5,064	5,154	5,245	5,338	5,432	5,528	5,626
Accumulated depreciation	2,200	2,463	2,734	3,015	3,304	3,603	3,911	4,230	4,558	4,896	5,245	267	543	829	1,125
sump pump															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	10	9	8	7	6	5	4	3	2	1	0	14	13	12	11
Replacement cost	1,850	1,883	1,916	1,950	1,985	2,020	2,056	2,092	2,129	2,167	2,205	2,244	2,284	2,324	2,365
Accumulated depreciation	617	753	894	1,040	1,191	1,347	1,508	1,674	1,845	2,023	2,205	150	305	465	631
surveillance camera system															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	8	7	6	5	4	3	2	1	0	11	10	9	8	7	6
Replacement cost	11,300	11,500	11,704	11,911	12,122	12,337	12,555	12,777	13,003	13,233	13,467	13,705	13,948	14,195	14,446
Accumulated depreciation	3,767	4,792	5,852	6,948	8,081	9,253	10,463	11,712	13,003	1,103	2,245	3,426	4,649	5,915	7,223
fire annunciator system															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	1,000	1,018	1,036	1,054	1,073	1,092	1,111	1,131	1,151	1,171	1,192	1,213	1,234	1,256	1,278
Accumulated depreciation	500	560	622	685	751	819	889	961	1,036	1,112	1,192	61	123	188	256
security system															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
lighting-exit signs															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	1,200	1,221	1,243	1,265	1,287	1,310	1,333	1,357	1,381	1,405	1,430	1,455	1,481	1,507	1,534
Accumulated depreciation	240	305	373	443	515	590	667	746	829	913	1,001	1,091	1,185	1,281	1,381
lighting-interior (decorative)															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	3,200	3,257	3,315	3,374	3,434	3,495	3,557	3,620	3,684	3,749	3,815	3,883	3,952	4,022	4,093
Accumulated depreciation	640	814	995	1,181	1,374	1,573	1,779	1,991	2,210	2,437	2,671	2,912	3,162	3,419	3,684

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2021 through 1/1/2035**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
lighting-exterior															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	9,900	10,075	10,253	10,434	10,619	10,807	10,998	11,193	11,391	11,593	11,798	12,007	12,220	12,436	12,656
Accumulated depreciation	4,950	5,541	6,152	6,782	7,433	8,105	8,798	9,514	10,252	11,013	11,798	600	1,222	1,865	2,531
lighting-interior (fluorescent)															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	32,250	32,821	33,402	33,993	34,595	35,207	35,830	36,464	37,109	37,766	38,434	39,114	39,806	40,511	41,228
Accumulated depreciation	6,450	8,205	10,021	11,898	13,838	15,843	17,915	20,055	22,265	24,548	26,904	29,336	31,845	34,434	37,105
lighting-playground															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	9,450	9,617	9,787	9,960	10,136	10,315	10,498	10,684	10,873	11,065	11,261	11,460	11,663	11,869	12,079
Accumulated depreciation	3,780	4,231	4,698	5,179	5,676	6,189	6,719	7,265	7,829	8,409	9,009	9,626	10,263	10,919	11,596
electrical system															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sump pump control panel															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	10	9	8	7	6	5	4	3	2	1	0	29	28	27	26
Replacement cost	2,000	2,035	2,071	2,108	2,145	2,183	2,222	2,261	2,301	2,342	2,383	2,425	2,468	2,512	2,556
Accumulated depreciation	1,333	1,425	1,519	1,616	1,716	1,819	1,926	2,035	2,148	2,264	2,383	81	165	251	341
audio & visual equipment															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	178,000	181,151	184,357	187,620	190,941	194,321	197,760	201,260	204,822	208,447	212,137	215,892	219,713	223,602	227,560
Accumulated depreciation	11,867	24,153	36,871	50,032	63,647	77,728	92,288	107,339	122,893	138,965	155,567	172,714	190,418	208,695	227,560
carpeting															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	4	3	2	1	0	5	4	3	2	1	0	5	4	3	2
Replacement cost	56,000	56,991	58,000	59,027	60,072	61,135	62,217	63,318	64,439	65,580	66,741	67,922	69,124	70,347	71,592
Accumulated depreciation	18,667	28,496	38,667	49,189	60,072	10,189	20,739	31,659	42,959	54,650	66,741	11,320	23,041	35,174	47,728
vinyl															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	7,500	7,633	7,768	7,905	8,045	8,187	8,332	8,479	8,629	8,782	8,937	9,095	9,256	9,420	9,587
Accumulated depreciation	3,750	4,198	4,661	5,138	5,632	6,140	6,666	7,207	7,766	8,343	8,937	455	926	1,413	1,917

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2021 through 1/1/2035**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
acrylic															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	36,900	37,553	38,218	38,894	39,582	40,283	40,996	41,722	42,460	43,212	43,977	44,755	45,547	46,353	47,173
Accumulated depreciation	18,450	20,654	22,931	25,281	27,707	30,212	32,797	35,464	38,214	41,051	43,977	2,238	4,555	6,953	9,435
asphalt seal coat															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	5	4	3	2	1	0	9	8	7	6	5	4	3	2	1
Replacement cost	1,450	1,476	1,502	1,529	1,556	1,584	1,612	1,641	1,670	1,700	1,730	1,761	1,792	1,824	1,856
Accumulated depreciation	725	886	1,051	1,223	1,400	1,584	161	328	501	680	865	1,057	1,254	1,459	1,670
asphalt replacement															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	21,450	21,830	22,216	22,609	23,009	23,416	23,830	24,252	24,681	25,118	25,563	26,015	26,475	26,944	27,421
Accumulated depreciation	10,725	11,643	12,589	13,565	14,572	15,611	16,681	17,785	18,922	20,094	21,303	22,546	23,828	25,148	26,507
playing surface-basketball															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	4	3	2	1	0	4	3	2	1	0	4	3	2	1	0
Replacement cost	1,150	1,170	1,191	1,212	1,233	1,255	1,277	1,300	1,323	1,346	1,370	1,394	1,419	1,444	1,470
Accumulated depreciation	230	468	715	970	1,233	251	511	780	1,058	1,346	274	558	851	1,155	1,470
basketball hoop/ backboard															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
Replacement cost	1,700	1,730	1,761	1,792	1,824	1,856	1,889	1,922	1,956	1,991	2,026	2,062	2,098	2,135	2,173
Accumulated depreciation	85	173	264	358	456	557	661	769	880	996	1,114	1,237	1,364	1,495	1,630
concrete block walls															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
concrete flatwork															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
awnings															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	5	4	3	2	1	0	9	8	7	6	5	4	3	2	1
Replacement cost	49,350	50,223	51,112	52,017	52,938	53,875	54,829	55,799	56,787	57,792	58,815	59,856	60,915	61,993	63,090
Accumulated depreciation	24,675	30,134	35,778	41,614	47,644	53,875	5,483	11,160	17,036	23,117	29,408	35,914	42,641	49,594	56,781

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2021 through 1/1/2035**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
sand															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
impact zones															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	8	7	6	5	4	3	2	1	0	9	8	7	6	5	4
Replacement cost	83,750	85,232	86,741	88,276	89,838	91,428	93,046	94,693	96,369	98,075	99,811	101,578	103,376	105,206	107,068
Accumulated depreciation	16,750	25,570	34,696	44,138	53,903	64,000	74,437	85,224	96,369	9,808	19,962	30,473	41,350	52,603	64,241
restrooms- small															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	1,470	1,496	1,522	1,549	1,576	1,604	1,632	1,661	1,690	1,720	1,750	1,781	1,813	1,845	1,878
Accumulated depreciation	735	823	913	1,007	1,103	1,203	1,306	1,412	1,521	1,634	1,750	89	181	277	376
restrooms- large															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	94,400	96,071	97,771	99,502	101,263	103,055	104,879	106,735	108,624	110,547	112,504	114,495	116,522	118,584	120,683
Accumulated depreciation	47,200	52,839	58,663	64,676	70,884	77,291	83,903	90,725	97,762	105,020	112,504	5,725	11,652	17,788	24,137
kitchen															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	161,200	164,053	166,957	169,912	172,919	175,980	179,095	182,265	185,491	188,774	192,115	195,515	198,976	202,498	206,082
Accumulated depreciation	80,600	90,229	100,174	110,443	121,043	131,985	143,276	154,925	166,942	179,335	192,115	9,776	19,898	30,375	41,216
fire extinguishers															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contingency - 5%	655	150	0	585	6,399	3,319	353	0	9,870	1,894	27,060	179	2,592	697	11,452
TOTAL Accumulated depreciation	**428,513**	**516,244**	**617,835**	**726,708**	**832,540**	**814,676**	**861,140**	**973,274**	**1,106,649**	**1,025,355**	**1,140,155**	**694,212**	**819,271**	**895,089**	**1,025,572**

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2036 through 1/1/2050**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
modified cap sheet roof															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
modified cap sheet roof-coating															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	3	2	1	0	19	18	17	16	15	14	13	12	11	10	9
Replacement cost	117,292	119,368	121,481	123,631	125,819	128,046	130,312	132,619	134,966	137,355	139,786	142,260	144,778	147,341	149,949
Accumulated depreciation	99,698	107,431	115,407	123,631	6,291	12,805	19,547	26,524	33,742	41,207	48,925	56,904	65,150	73,671	82,472
gutters & downspouts															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	3	2	1	0	29	28	27	26	25	24	23	22	21	20	19
Replacement cost	4,423	4,501	4,581	4,662	4,745	4,829	4,914	5,001	5,090	5,180	5,272	5,365	5,460	5,557	5,655
Accumulated depreciation	3,981	4,201	4,428	4,662	158	322	491	667	848	1,036	1,230	1,431	1,638	1,852	2,074
foundations/ structural frame															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
structural pest control															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
trim															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	3,577	3,640	3,704	3,770	3,837	3,905	3,974	4,044	4,116	4,189	4,263	4,338	4,415	4,493	4,573
Accumulated depreciation	1,431	2,184	2,963	3,770	767	1,562	2,384	3,235	4,116	838	1,705	2,603	3,532	4,493	915
wood panel refinish															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	4	3	2	1	0	9	8	7	6	5	4	3	2	1	0
Replacement cost	1,561	1,589	1,617	1,646	1,675	1,705	1,735	1,766	1,797	1,829	1,861	1,894	1,928	1,962	1,997
Accumulated depreciation	937	1,112	1,294	1,481	1,675	171	347	530	719	915	1,117	1,326	1,542	1,766	1,997
doors-paint															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	10,863	11,055	11,251	11,450	11,653	11,859	12,069	12,283	12,500	12,721	12,946	13,175	13,408	13,645	13,887
Accumulated depreciation	4,345	6,633	9,001	11,450	2,331	4,744	7,241	9,826	12,500	2,544	5,178	7,905	10,726	13,645	2,777
doors-lacquer															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	3	2	1	0	9	8	7	6	5	4	3	2	1	0	9
Replacement cost	7,026	7,150	7,277	7,406	7,537	7,670	7,806	7,944	8,085	8,228	8,374	8,522	8,673	8,827	8,983
Accumulated depreciation	4,918	5,720	6,549	7,406	754	1,534	2,342	3,178	4,043	4,937	5,862	6,818	7,806	8,827	898
interior flatwork															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	1	0	5	4	3	2	1	0	5	4	3	2	1	0	5
Replacement cost	57,832	58,856	59,898	60,958	62,037	63,135	64,252	65,389	66,546	67,724	68,923	70,143	71,385	72,649	73,935
Accumulated depreciation	48,193	58,856	9,983	20,319	31,019	42,090	53,543	65,389	11,091	22,575	34,462	46,762	59,488	72,649	12,323

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2036 through 1/1/2050**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
t-bar ceiling panels															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	39,032	39,723	40,426	41,142	41,870	42,611	43,365	44,133	44,914	45,709	46,518	47,341	48,179	49,032	49,900
Accumulated depreciation	11,710	13,903	16,170	18,514	20,935	23,436	26,019	28,686	31,440	34,282	37,214	40,240	43,361	46,580	49,900
garage interior															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	10	9	8	7	6	5	4	3	2	1	0	14	13	12	11
Replacement cost	4,099	4,172	4,246	4,321	4,397	4,475	4,554	4,635	4,717	4,800	4,885	4,971	5,059	5,149	5,240
Accumulated depreciation	1,366	1,669	1,981	2,305	2,638	2,983	3,340	3,708	4,088	4,480	4,885	331	675	1,030	1,397
ironwork															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	1	0	4	3	2	1	0	4	3	2	1	0	4	3	2
Replacement cost	3,837	3,905	3,974	4,044	4,116	4,189	4,263	4,338	4,415	4,493	4,573	4,654	4,736	4,820	4,905
Accumulated depreciation	3,070	3,905	795	1,618	2,470	3,351	4,263	868	1,766	2,696	3,658	4,654	947	1,928	2,943
parking stripes															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	0	9	8	7	6	5	4	3	2	1	0	9	8	7	6
Replacement cost	650	662	674	686	698	710	723	736	749	762	775	789	803	817	831
Accumulated depreciation	650	66	135	206	279	355	434	515	599	686	775	79	161	245	332
elevator-mechanical															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	2	1	0	24	23	22	21	20	19	18	17	16	15	14	13
Replacement cost	32,526	33,102	33,688	34,284	34,891	35,509	36,138	36,778	37,429	38,091	38,765	39,451	40,149	40,860	41,583
Accumulated depreciation	29,924	31,778	33,688	1,371	2,791	4,261	5,782	7,356	8,983	10,665	12,405	14,202	16,060	17,978	19,960
elevator-cab remodel															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	10	9	8	7	6	5	4	3	2	1	0	14	13	12	11
Replacement cost	6,505	6,620	6,737	6,856	6,977	7,100	7,226	7,354	7,484	7,616	7,751	7,888	8,028	8,170	8,315
Accumulated depreciation	2,168	2,648	3,144	3,657	4,186	4,733	5,299	5,883	6,486	7,108	7,751	526	1,070	1,634	2,217
wheel chair lift															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	5	4	3	2	1	0	19	18	17	16	15	14	13	12	11
Replacement cost	5,531	5,629	5,729	5,830	5,933	6,038	6,145	6,254	6,365	6,478	6,593	6,710	6,829	6,950	7,073
Accumulated depreciation	4,148	4,503	4,870	5,247	5,636	6,038	307	625	955	1,296	1,648	2,013	2,390	2,780	3,183
exhaust fans															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	12,228	12,444	12,664	12,888	13,116	13,348	13,584	13,824	14,069	14,318	14,571	14,829	15,091	15,358	15,630
Accumulated depreciation	3,057	3,733	4,432	5,155	5,902	6,674	7,471	8,294	9,145	10,023	10,928	11,863	12,827	13,822	14,849
make-up air fan															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	0	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	3,771	3,838	3,906	3,975	4,045	4,117	4,190	4,264	4,339	4,416	4,494	4,574	4,655	4,737	4,821
Accumulated depreciation	3,771	192	391	596	809	1,029	1,257	1,492	1,736	1,987	2,247	2,516	2,793	3,079	3,375
vehicle gates															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	0	9	8	7	6	5	4	3	2	1	0	9	8	7	6
Replacement cost	12,359	12,578	12,801	13,028	13,259	13,494	13,733	13,976	14,223	14,475	14,731	14,992	15,257	15,527	15,802
Accumulated depreciation	12,359	1,258	2,560	3,908	5,304	6,747	8,240	9,783	11,378	13,028	14,731	1,499	3,051	4,658	6,321

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2036 through 1/1/2050**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
dual pack-small															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	9	8	7	6	5	4	3	2	1	0	19	18	17	16	15
Replacement cost	23,027	23,435	23,850	24,272	24,702	25,139	25,584	26,037	26,498	26,967	27,444	27,930	28,424	28,927	29,439
Accumulated depreciation	12,665	14,061	15,503	16,990	18,527	20,111	21,746	23,433	25,173	26,967	1,372	2,793	4,264	5,785	7,360
air conditioning-evaporative coil															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	3	2	1	0	19	18	17	16	15	14	13	12	11	10	9
Replacement cost	31,225	31,778	32,340	32,912	33,495	34,088	34,691	35,305	35,930	36,566	37,213	37,872	38,542	39,224	39,918
Accumulated depreciation	26,541	28,600	30,723	32,912	1,675	3,409	5,204	7,061	8,983	10,970	13,025	15,149	17,344	19,612	21,955
air conditioning-condenser															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	3	2	1	0	9	8	7	6	5	4	3	2	1	0	9
Replacement cost	78,064	79,446	80,852	82,283	83,739	85,221	86,729	88,264	89,826	91,416	93,034	94,681	96,357	98,063	99,799
Accumulated depreciation	54,645	63,557	72,767	82,283	8,374	17,044	26,019	35,306	44,913	54,850	65,124	75,745	86,721	98,063	9,980
dual pack-office/classroom															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
Replacement cost	54,646	55,613	56,597	57,599	58,619	59,657	60,713	61,788	62,882	63,995	65,128	66,281	67,454	68,648	69,863
Accumulated depreciation	8,197	11,123	14,149	17,280	20,517	23,863	27,321	30,894	34,585	38,397	42,333	46,397	50,591	54,918	59,384
dual pack-lobby															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	5	4	3	2	1	0	19	18	17	16	15	14	13	12	11
Replacement cost	11,513	11,717	11,924	12,135	12,350	12,569	12,791	13,017	13,247	13,481	13,720	13,963	14,210	14,462	14,718
Accumulated depreciation	8,635	9,374	10,135	10,922	11,733	12,569	640	1,302	1,987	2,696	3,430	4,189	4,974	5,785	6,623
dual pack-social room															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	4	3	2	1	0	19	18	17	16	15	14	13	12	11	10
Replacement cost	40,982	41,707	42,445	43,196	43,961	44,739	45,531	46,337	47,157	47,992	48,841	49,705	50,585	51,480	52,391
Accumulated depreciation	32,786	35,451	38,201	41,036	43,961	2,237	4,553	6,951	9,431	11,998	14,652	17,397	20,234	23,166	26,196
dual pack-library															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	4	3	2	1	0	19	18	17	16	15	14	13	12	11	10
Replacement cost	11,513	11,717	11,924	12,135	12,350	12,569	12,791	13,017	13,247	13,481	13,720	13,963	14,210	14,462	14,718
Accumulated depreciation	9,210	9,959	10,732	11,528	12,350	628	1,279	1,953	2,649	3,370	4,116	4,887	5,684	6,508	7,359
dual pack-sanctuary															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	4	3	2	1	0	19	18	17	16	15	14	13	12	11	10
Replacement cost	65,052	66,203	67,375	68,568	69,782	71,017	72,274	73,553	74,855	76,180	77,528	78,900	80,297	81,718	83,164
Accumulated depreciation	52,042	56,273	60,638	65,140	69,782	3,551	7,227	11,033	14,971	19,045	23,258	27,615	32,119	36,773	41,582
wall units															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	20,166	20,523	20,886	21,256	21,632	22,015	22,405	22,802	23,206	23,617	24,035	24,460	24,893	25,334	25,782
Accumulated depreciation	5,042	6,157	7,310	8,502	9,734	11,008	12,323	13,681	15,084	16,532	18,026	19,568	21,159	22,801	24,493
distribution plumbing															
Useful life	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	67,655	68,852	70,071	71,311	72,573	73,858	75,165	76,495	77,849	79,227	80,629	82,056	83,508	84,986	86,490
Accumulated depreciation	50,741	52,787	54,889	57,049	59,268	61,548	63,890	66,296	68,767	71,304	73,910	76,586	79,333	82,153	85,049

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2036 through 1/1/2050**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
drainage/ sewer piping															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fire sprinklers															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
water heaters															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	1	0	9	8	7	6	5	4	3	2	1	0	9	8	7
Replacement cost	4,423	4,501	4,581	4,662	4,745	4,829	4,914	5,001	5,090	5,180	5,272	5,365	5,460	5,557	5,655
Accumulated depreciation	3,981	4,501	458	932	1,424	1,932	2,457	3,001	3,563	4,144	4,745	5,365	546	1,111	1,697
drinking fountains															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	5,726	5,827	5,930	6,035	6,142	6,251	6,362	6,475	6,590	6,707	6,826	6,947	7,070	7,195	7,322
Accumulated depreciation	1,432	1,748	2,076	2,414	2,764	3,126	3,499	3,885	4,284	4,695	5,120	5,558	6,010	6,476	6,956
sump pump															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	10	9	8	7	6	5	4	3	2	1	0	14	13	12	11
Replacement cost	2,407	2,450	2,493	2,537	2,582	2,628	2,675	2,722	2,770	2,819	2,869	2,920	2,972	3,025	3,079
Accumulated depreciation	802	980	1,163	1,353	1,549	1,752	1,962	2,178	2,401	2,631	2,869	195	396	605	821
surveillance camera system															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	5	4	3	2	1	0	11	10	9	8	7	6	5	4	3
Replacement cost	14,702	14,962	15,227	15,497	15,771	16,050	16,334	16,623	16,917	17,216	17,521	17,831	18,147	18,468	18,795
Accumulated depreciation	8,576	9,975	11,420	12,914	14,457	16,050	1,361	2,771	4,229	5,739	7,300	8,916	10,586	12,312	14,096
fire annunciator system															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	1,301	1,324	1,347	1,371	1,395	1,420	1,445	1,471	1,497	1,523	1,550	1,577	1,605	1,633	1,662
Accumulated depreciation	325	397	471	548	628	710	795	883	973	1,066	1,163	1,262	1,364	1,470	1,579
security system															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
lighting-exit signs															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	1	0	19	18	17	16	15	14	13	12	11	10	9	8	7
Replacement cost	1,561	1,589	1,617	1,646	1,675	1,705	1,735	1,766	1,797	1,829	1,861	1,894	1,928	1,962	1,997
Accumulated depreciation	1,483	1,589	81	165	251	341	434	530	629	732	837	947	1,060	1,177	1,298
lighting-interior (decorative)															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	1	0	19	18	17	16	15	14	13	12	11	10	9	8	7
Replacement cost	4,165	4,239	4,314	4,390	4,468	4,547	4,627	4,709	4,792	4,877	4,963	5,051	5,140	5,231	5,324
Accumulated depreciation	3,957	4,239	216	439	670	909	1,157	1,413	1,677	1,951	2,233	2,526	2,827	3,139	3,461

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2036 through 1/1/2050**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
lighting-exterior															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	12,880	13,108	13,340	13,576	13,816	14,061	14,310	14,563	14,821	15,083	15,350	15,622	15,899	16,180	16,466
Accumulated depreciation	3,220	3,932	4,669	5,430	6,217	7,031	7,871	8,738	9,634	10,558	11,513	12,498	13,514	14,562	15,643
lighting-interior (fluorescent)															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	1	0	19	18	17	16	15	14	13	12	11	10	9	8	7
Replacement cost	41,958	42,701	43,457	44,226	45,009	45,806	46,617	47,442	48,282	49,137	50,007	50,892	51,793	52,710	53,643
Accumulated depreciation	39,860	42,701	2,173	4,423	6,751	9,161	11,654	14,233	16,899	19,655	22,503	25,446	28,486	31,626	34,868
lighting-playground															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	0	24	23	22	21	20	19	18	17	16	15	14	13	12	11
Replacement cost	12,293	12,511	12,732	12,957	13,186	13,419	13,657	13,899	14,145	14,395	14,650	14,909	15,173	15,442	15,715
Accumulated depreciation	12,293	500	1,019	1,555	2,110	2,684	3,278	3,892	4,526	5,182	5,860	6,560	7,283	8,030	8,800
electrical system															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sump pump control panel															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
Replacement cost	2,601	2,647	2,694	2,742	2,791	2,840	2,890	2,941	2,993	3,046	3,100	3,155	3,211	3,268	3,326
Accumulated depreciation	434	529	629	731	837	947	1,060	1,176	1,297	1,421	1,550	1,683	1,820	1,961	2,106
audio & visual equipment															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	231,588	235,687	239,859	244,105	248,426	252,823	257,298	261,852	266,487	271,204	276,004	280,889	285,861	290,921	296,070
Accumulated depreciation	15,439	31,425	47,972	65,095	82,809	101,129	120,072	139,654	159,892	180,803	202,403	224,711	247,746	271,526	296,070
carpeting															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	1	0	5	4	3	2	1	0	5	4	3	2	1	0	5
Replacement cost	72,859	74,149	75,461	76,797	78,156	79,539	80,947	82,380	83,838	85,322	86,832	88,369	89,933	91,525	93,145
Accumulated depreciation	60,716	74,149	12,577	25,599	39,078	53,026	67,456	82,380	13,973	28,441	43,416	58,913	74,944	91,525	15,524
vinyl															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	9,757	9,930	10,106	10,285	10,467	10,652	10,841	11,033	11,228	11,427	11,629	11,835	12,044	12,257	12,474
Accumulated depreciation	2,439	2,979	3,537	4,114	4,710	5,326	5,963	6,620	7,298	7,999	8,722	9,468	10,237	11,031	11,850

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2036 through 1/1/2050**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
acrylic															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	48,008	48,858	49,723	50,603	51,499	52,411	53,339	54,283	55,244	56,222	57,217	58,230	59,261	60,310	61,377
Accumulated depreciation	12,002	14,657	17,403	20,241	23,175	26,206	29,336	32,570	35,909	39,355	42,913	46,584	50,372	54,279	58,308
asphalt seal coat															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	0	9	8	7	6	5	4	3	2	1	0	9	8	7	6
Replacement cost	1,889	1,922	1,956	1,991	2,026	2,062	2,098	2,135	2,173	2,211	2,250	2,290	2,331	2,372	2,414
Accumulated depreciation	1,889	192	391	597	810	1,031	1,259	1,495	1,738	1,990	2,250	229	466	712	966
asphalt replacement															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	0	29	28	27	26	25	24	23	22	21	20	19	18	17	16
Replacement cost	27,906	28,400	28,903	29,415	29,936	30,466	31,005	31,554	32,113	32,681	33,259	33,848	34,447	35,057	35,678
Accumulated depreciation	27,906	947	1,927	2,942	3,991	5,078	6,201	7,363	8,563	9,804	11,086	12,411	13,779	15,191	16,650
playing surface-basketball															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	4	3	2	1	0	4	3	2	1	0	4	3	2	1	0
Replacement cost	1,496	1,522	1,549	1,576	1,604	1,632	1,661	1,690	1,720	1,750	1,781	1,813	1,845	1,878	1,911
Accumulated depreciation	299	609	929	1,261	1,604	326	664	1,014	1,376	1,750	356	725	1,107	1,502	1,911
basketball hoop/ backboard															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	4	3	2	1	0	19	18	17	16	15	14	13	12	11	10
Replacement cost	2,211	2,250	2,290	2,331	2,372	2,414	2,457	2,500	2,544	2,589	2,635	2,682	2,729	2,777	2,826
Accumulated depreciation	1,769	1,913	2,061	2,214	2,372	121	246	375	509	647	791	939	1,092	1,250	1,413
concrete block walls															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
concrete flatwork															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
awnings															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	0	9	8	7	6	5	4	3	2	1	0	9	8	7	6
Replacement cost	64,207	65,343	66,500	67,677	68,875	70,094	71,335	72,598	73,883	75,191	76,522	77,876	79,254	80,657	82,085
Accumulated depreciation	64,207	6,534	13,300	20,303	27,550	35,047	42,801	50,819	59,106	67,672	76,522	7,788	15,851	24,197	32,834

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COMPONENT ACCUMULATED DEPRECIATION ANALYSIS **1/1/2036 through 1/1/2050**
INSTITUTION FACILITY - SCHOOL (SAMPLE ONLY)

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
sand															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
impact zones															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	3	2	1	0	9	8	7	6	5	4	3	2	1	0	9
Replacement cost	108,963	110,892	112,855	114,853	116,886	118,955	121,061	123,204	125,385	127,604	129,863	132,162	134,501	136,882	139,305
Accumulated depreciation	76,274	88,714	101,570	114,853	11,689	23,791	36,318	49,282	62,693	76,562	90,904	105,730	121,051	136,882	13,931
restrooms- small															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	1,911	1,945	1,979	2,014	2,050	2,086	2,123	2,161	2,199	2,238	2,278	2,318	2,359	2,401	2,443
Accumulated depreciation	478	584	693	806	923	1,043	1,168	1,297	1,429	1,567	1,709	1,854	2,005	2,161	2,321
restrooms- large															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	122,819	124,993	127,205	129,457	131,748	134,080	136,453	138,868	141,326	143,827	146,373	148,964	151,601	154,284	157,015
Accumulated depreciation	30,705	37,498	44,522	51,783	59,287	67,040	75,049	83,321	91,862	100,679	109,780	119,171	128,861	138,856	149,164
kitchen															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	209,730	213,442	217,220	221,065	224,978	228,960	233,013	237,137	241,334	245,606	249,953	254,377	258,879	263,461	268,124
Accumulated depreciation	52,433	64,033	76,027	88,426	101,240	114,480	128,157	142,282	156,867	171,924	187,465	203,502	220,047	237,115	254,718
fire extinguishers															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contingency - 5%	6,154	9,497	1,684	19,048	6,587	1,733	213	7,388	831	1,436	5,489	501	0	21,304	17,494
TOTAL Accumulated depreciation	**925,303**	**941,956**	**881,806**	**1,007,124**	**753,349**	**758,823**	**868,940**	**1,023,029**	**1,022,336**	**1,164,835**	**1,303,466**	**1,355,480**	**1,517,090**	**1,716,201**	**1,462,393**

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CONDITION ASSESSMENT

This **Condition Assessment** is an evaluation of the major components that are subject to deterioration at a predictable rate and within a thirty (30) year projection of the study. A threshold of $5000 has been utilized in this report, and therefore any component with an average cost of less than that would be presumed to be funded from the operating account. Those elements with anticipated life expectancies of more than thirty (30) years (i.e. concrete surfaces, building superstructures, sewers, main electrical systems etc.) have, for the purposes of this study been defined as "lifetime components".

Estimated life expectancies and life cycles are based upon conditions that were readily visible and accessible at the time of the survey (which involved no destructive or intrusive methods of examination). RSI's field personnel access as many common areas as practicable. However, some random evaluation procedures were inevitable (i.e. not every square foot of roofing was inspected, and in the case of multiplicity of components, at least 25% were randomly observed). Only limited evaluations (i.e. less than 10% were made of exclusive use common areas, as these could only be properly accessed via the "separate interests". All quantities, types, and descriptions of components, where practical, were verified by field observation. Although the survey may identify design and/or installation deficiencies with certain components, this is done so in a limited manner. It is not the intent of this report to provide a comprehensive listing of construction deficiencies. If there are concerns with regards to such matters, the advice of appropriately qualified specialists should be sought. The survey also relies upon CC & R's (if available) and information supplied by other parties, which may have included one or more of the following: the community manager; the board of directors; owners/occupants; contractors; and specialist consultants. The results are based upon the experience of the inspector, contractor bids and published cost estimating information (with local adjustment factors).

Invariably some assumptions have to be made in the compilation of this type of report. Anticipated events may not materialize and unpredictable circumstances could well occur. This report should only be considered as a tool for assistance in compilation of the budget and not as an all-encompassing prediction of future events. Rates of deterioration and repair/replacement costs frequently vary and such variations could significantly affect the content of the study. It is therefore imperative that the study be updated on a yearly basis and that a Condition Assessment be performed at least every 3 years.

DATE OF SURVEY: January 5, 2020

INSPECTOR(S): Scott Clements, Cai Deering, Diego Villavicencio

OTHERS PRESENT: None

INSTITUTIONAL FACILITY - SCHOOL (SAMPLE ONLY)

CATEGORY:	*ROOF/DECKS*	
COMPONENT(S):	*MODIFIED CAP SHEET ROOF*	**ID#(S)** *0101*

MODIFIED CAP SHEET ROOF (TYPICAL)

OBSERVATIONS: *This component includes the modified cap-sheet roofing (flat) which serves as a base for the acrylic coating. It appeared to be in average condition. On this type of structure, 2 layers are generally permitted. However, if it is decided to re-roof over the existing roofing, experience dictates that the typical useful life of the new materials would be reduced by approximately one third (33%). The average component cost and typical useful life reflect removal of the existing roofing prior to the installation of new roofing.*

TYPICAL USEFUL LIFE:	*30+ YEAR(S)*
ESTIMATED REMAINING LIFE:	*30+ YEAR(S)*
AVERAGE COMPONENT COST:	*$ 0*

TO PROTECT YOUR INVESTMENT: *Periodic maintenance should include an examination for, and resealing of any separated laps and seams. All flashings should also be regularly examined and resealed as necessary. Any roof drains should be maintained in a clean and operational condition always to prevent damming, water retention and associated leakage. A maintenance contract with a qualified contractor is recommended.*

CATEGORY:	*ROOF/DECKS*	
COMPONENT(S):	*MODIFIED CAP SHEET ROOF-COATING*	**ID#(S)** *0102*

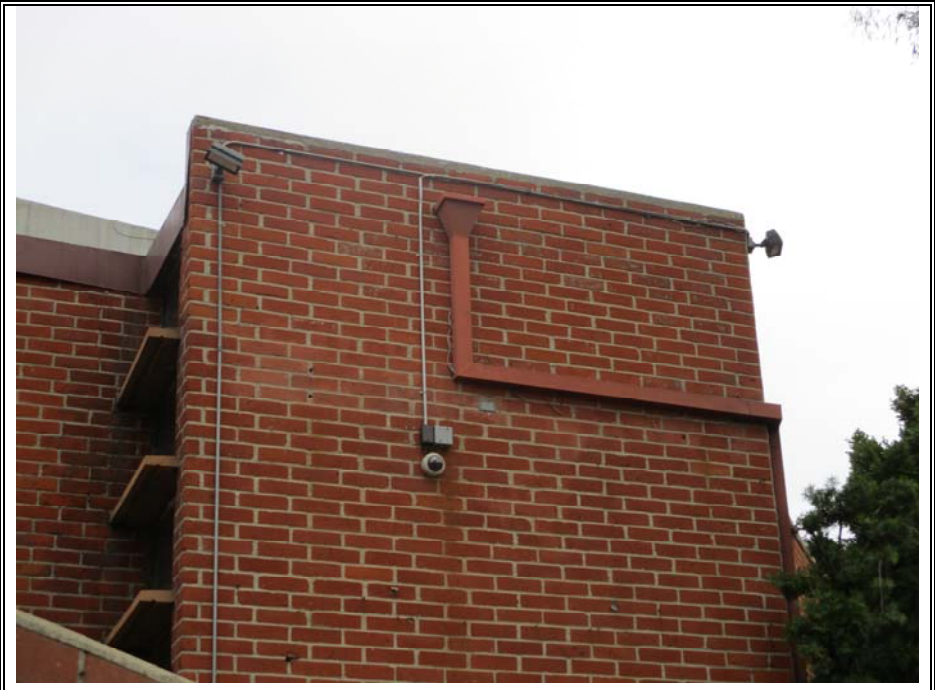
MODIFIED CAP SHEET ROOF-COATING (TYPICAL)

OBSERVATIONS: *This component includes the acrylic coating for the modified cap-sheet roofing. It appeared to be in good condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*18 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 90,150*

TO PROTECT YOUR INVESTMENT: *Any peeling or deteriorating areas should be periodically touched-up to prevent acceleration of degradation.*

CATEGORY:	*ROOF/DECKS*	
COMPONENT(S):	*GUTTERS & DOWNSPOUTS*	**ID#(S)** *0103*



GUTTERS & DOWNSPOUTS (TYPICAL)

OBSERVATIONS: *The aluminum gutters and downspouts appeared to be in average condition. The importance of a properly functioning water removal system lies in the fact that other components can be affected considerably (i.e. integrity of the roof, siding, paint, termite infestation, etc.). Therefore, proper maintenance is imperative.*

TYPICAL USEFUL LIFE:	*30 YEAR(S)*
ESTIMATED REMAINING LIFE:	*18 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 3,400*

TO PROTECT YOUR INVESTMENT: *The gutter systems should be regularly examined, cleaned, leveled and re-secured (if necessary) and all joints sealed as required. Drainage should be directed away from the structure.*

CATEGORY:	*STRUCTURE*	
COMPONENT(S):	*FOUNDATIONS/STRUCTURAL FRAME*	**ID#(S)** *0201*

FOUNDATIONS/STRUCTURAL FRAME (TYPICAL)

OBSERVATIONS: *This component includes the foundations and structural frames, along with the exterior surfaces. Provided there are no major catastrophes, the proper drainage principles are maintained and that structural pest control procedures are adhered to, these would normally be considered lifetime components for which no reserve budget would be necessary.*

TYPICAL USEFUL LIFE:	*30+ YEAR(S)*
ESTIMATED REMAINING LIFE:	*30+ YEAR(S)*
AVERAGE COMPONENT COST:	*$ 0*

TO PROTECT YOUR INVESTMENT: *It is important that all grade levels be maintained 4-6 inches below the lowest edge of the structural frame. In addition, all grading should be properly sloped away from the structures for drainage and all downspouts should discharge onto hardscape areas or splash blocks such that rainwater is directed away from the structures.*

CATEGORY:	*STRUCTURE*	
COMPONENT(S):	*STRUCTURAL PEST CONTROL*	**ID#(S)** *0202*

STRUCTURAL PEST CONTROL (TYPICAL)

OBSERVATIONS: *This component addresses the potential fumigation of the buildings. When and where an infestation of wood destroying pests or organisms occurs, and how severe the infestation will be, is difficult to predict. As the structures are primarily masonry construction, no funding has been provided. It is suggested that further evaluation be obtained from a licensed pest control operator.*

TYPICAL USEFUL LIFE:	*N/A YEAR(S)*
ESTIMATED REMAINING LIFE:	*N/A YEAR(S)*
AVERAGE COMPONENT COST:	*$ 0*

TO PROTECT YOUR INVESTMENT: *It is suggested that a regular and on-going maintenance program be established with a reputable licensed pest control operator. Such a program can minimize the necessity for fumigation. In addition, loose or cracked siding or stucco, peeling paint and gaps at trim around windows and doors should be repaired accordingly as to prevent moisture from making its way into the framing and providing an environment for termite infestation, fungus, and/or mold. It is recommended that planned inspection(s) be performed prior to repainting being done to identify & correct/repair these situations. Other situations that should be monitored with respect to termite infestation include low foundation walls, cracks in foundation walls, leaking pipes, over-watered landscape surrounding the structure, and damaged or nonexistent gutters and downspouts that discharge near the perimeter of the structures.*

CATEGORY:	*PAINT*
COMPONENT(S):	*TRIM* **ID#(S)** *0301*

TRIM (TYPICAL)

OBSERVATIONS: *This component includes the painted surfaces of the gutters/downspouts and the parapet caps. They appeared to be in average to aging condition.*

TYPICAL USEFUL LIFE:	*5 YEAR(S)*
ESTIMATED REMAINING LIFE:	*1 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 2,750*

TO PROTECT YOUR INVESTMENT: *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, protection of the underlying component and prevention of termite infestation. All peeling paint should be sanded / scraped and bare areas properly primed prior to any finish paint. Any splits and cracks should be sealed with appropriate materials. In addition, all openings of windows and doors should be examined prior to painting and re-caulked if required.*

CATEGORY:	*PAINT*	
COMPONENT(S):	*WOOD PANEL REFINISH*	**ID#(S)** *0302*

WOOD PANEL REFINISH (TYPICAL)

OBSERVATIONS: *This component includes the surfaces of the wood panels in the social hall. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	*10 YEAR(S)*
ESTIMATED REMAINING LIFE:	*9 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 1,200*

TO PROTECT YOUR INVESTMENT: *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, protection of the underlying component and prevention of termite infestation. All peeling paint should be sanded / scraped and bare areas properly primed prior to any finish paint. Any splits and cracks should be sealed with appropriate materials. In addition, all openings of windows and doors should be examined prior to painting and re-caulked if required.*

CATEGORY:	*PAINT*	
COMPONENT(S):	*DOORS-PAINT*	**ID#(S)** *0303*

DOORS-PAINT (TYPICAL)

OBSERVATIONS: *This component includes the painted surfaces of some of the doors. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*5 YEAR(S)*
ESTIMATED REMAINING LIFE:	*3 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 8,350*

TO PROTECT YOUR INVESTMENT: *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, protection of the underlying component and prevention of termite infestation. All peeling paint should be sanded / scraped and bare areas properly primed prior to any finish paint. Any splits and cracks should be sealed with appropriate materials. In addition, all openings of doors should be examined prior to painting and re-caulked if required.*

CATEGORY:	*PAINT*	
COMPONENT(S):	*DOORS-LACQUER*	**ID#(S)** *0304*

DOORS-LACQUER (TYPICAL)

OBSERVATIONS: *This component includes the lacquered surfaces of some of the doors. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	*10 YEAR(S)*
ESTIMATED REMAINING LIFE:	*8 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 5,400*

TO PROTECT YOUR INVESTMENT: *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, protection of the underlying component and prevention of termite infestation. All peeling lacquer should be sanded / scraped and bare areas properly primed prior to any finish lacquering. Any splits and cracks should be sealed with appropriate materials. In addition, all openings of doors should be examined prior to refinishing and re-caulked if required.*

CATEGORY:	*PAINT*	
COMPONENT(S):	*INTERIOR FLATWORK*	**ID#(S)** *0305*

INTERIOR FLATWORK (TYPICAL)

OBSERVATIONS: *This component includes the painted interior surfaces of the classrooms, hallways, administration and recreation areas. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*6 YEAR(S)*
ESTIMATED REMAINING LIFE:	*4 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 44,450*

TO PROTECT YOUR INVESTMENT: *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, protection of the underlying component and prevention of termite infestation. All peeling paint should be sanded / scraped and bare areas properly primed prior to any finish paint. Any splits and cracks should be sealed with appropriate materials. In addition, all openings of windows and doors should be examined prior to painting and re-caulked if required.*

CATEGORY:	*PAINT*	
COMPONENT(S):	*T-BAR CEILING PANELS*	**ID#(S)** *0306*

T-BAR CEILING PANELS (TYPICAL)

OBSERVATIONS: *This component includes an allowance for replacement/painting of the lightweight ceiling panels, which are part of the T-bar ceiling system. The metal grid would be considered a lifetime component. The panels appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*9 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 30,000*

TO PROTECT YOUR INVESTMENT: *Little by way of maintenance can be performed other than regular cleaning.*

CATEGORY:	*PAINT*	
COMPONENT(S):	*GARAGE INTERIOR*	**ID#(S)** *0307*

GARAGE INTERIOR (TYPICAL)

OBSERVATIONS: *This component includes the painted surfaces of the interior of the garage. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*15 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 3,150*

TO PROTECT YOUR INVESTMENT: *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, protection of the underlying component and prevention of termite infestation. All peeling paint should be sanded / scraped and bare areas properly primed prior to any finish paint. Any splits and cracks should be sealed with appropriate materials.*

CATEGORY:	*PAINT*
COMPONENT(S):	*IRONWORK* **ID#(S)** *0308*

IRONWORK (TYPICAL)

OBSERVATIONS: *This component includes the painted surfaces of the wrought iron fencing, gates, and rails at the exteriors of the buildings. They appeared to be in average to aging condition.*

TYPICAL USEFUL LIFE:	*5 YEAR(S)*
ESTIMATED REMAINING LIFE:	*1 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 2,950*

TO PROTECT YOUR INVESTMENT: *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, and for protection of the underlying component. All peeling paint should be sanded / scraped and bare areas properly primed prior to any finish paint. Any splits and cracks should be sealed with appropriate materials.*

CATEGORY:	*PAINT*	
COMPONENT(S):	*PARKING STRIPES*	**ID#(S)** *0309*

PARKING STRIPES (TYPICAL)

OBSERVATIONS: *This component includes the painted parking stripes that delineate the individual parking spaces. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*10 YEAR(S)*
ESTIMATED REMAINING LIFE:	*5 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 500*

TO PROTECT YOUR INVESTMENT: *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance. All peeling paint should be sanded / scraped prior to any finish paint.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*ELEVATOR-MECHANICAL*	**ID#(S)** *0401*

ELEVATOR-MECHANICAL (TYPICAL)

OBSERVATIONS: *This component includes the mechanical aspects of the elevator. The typical useful life is difficult to predict, and a rough estimate (allowance) for future upgrades has been provided. It is recommended that further evaluation be obtained from an elevator specialist.*

TYPICAL USEFUL LIFE:	*25 YEAR(S)*
ESTIMATED REMAINING LIFE:	*17 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 25,000*

TO PROTECT YOUR INVESTMENT: *We recommend obtaining a maintenance contract with a qualified specialist.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*ELEVATOR-CAB REMODEL*	**ID#(S)** *0402*

ELEVATOR-CAB REMODEL (TYPICAL)

OBSERVATIONS: *This component provides for the remodeling of the elevator cab (interior). It appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*15 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 5,000*

TO PROTECT YOUR INVESTMENT: *General surface cleaning of the elevator cab interior is recommended.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*WHEEL CHAIR LIFT*	**ID#(S)** *0403*

WHEEL CHAIR LIFT (TYPICAL)

OBSERVATIONS: *This component includes the wheel chair lift in the sanctuary.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*0 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 4,250*

TO PROTECT YOUR INVESTMENT: *We recommend obtaining a maintenance contract with a qualified specialist.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*EXHAUST FANS*	**ID#(S)** *0404*

EXHAUST FANS (TYPICAL)

OBSERVATIONS: *This component includes the exhaust fans on the roof. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 9,400*

TO PROTECT YOUR INVESTMENT: *The bearings should be oiled / greased on a periodic basis as well as occasional verification of operation of the fan. We recommend obtaining a maintenance contract with a qualified specialist.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*MAKE-UP AIR FAN*	**ID#(S)** *0405*

MAKE-UP AIR FAN (TYPICAL)

OBSERVATIONS: *This component includes the inline make-up air fan on the roof. It appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*15 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 2,900*

TO PROTECT YOUR INVESTMENT: *The bearings should be oiled / greased on a periodic basis as well as occasional verification of operation of the fan. We recommend obtaining a maintenance contract with a qualified specialist.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*VEHICLE GATES*	**ID#(S)** *0406*

VEHICLE GATES (TYPICAL)

OBSERVATIONS: *This component includes the roll-up style vehicle gates. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*10 YEAR(S)*
ESTIMATED REMAINING LIFE:	*5 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 9,500*

TO PROTECT YOUR INVESTMENT: *Maintenance should include regular lubrication of all moving parts. It is suggested that a maintenance contract be obtained with a qualified specialist.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*DUAL PACK - SMALL*	**ID#(S)** *0407*

DUAL PACK - SMALL (TYPICAL)

OBSERVATIONS: *This component includes the dual pack heating / air conditioning units on the 100 level classroom roofs. They appeared to be in aging condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*4*
AVERAGE COMPONENT COST:	*$ 17,700*

TO PROTECT YOUR INVESTMENT: *The units should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*AIR CONDITIONING-EVAPORATIVE COIL*	**ID#(S)** *0408*

AIR CONDITIONING-EVAPORATIVE COIL (TYPICAL)

OBSERVATIONS: *This component includes the evaporative coils for the air conditioning systems in the classrooms. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*18 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 24,000*

TO PROTECT YOUR INVESTMENT: *The evaporative coil should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*AIR CONDITIONING-CONDENSER*	**ID#(S)** *0409*

AIR CONDITIONING-CONDENSER (TYPICAL)

OBSERVATIONS: *This component includes the condensers for the air conditioning systems in the classrooms, on the roof. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*10 YEAR(S)*
ESTIMATED REMAINING LIFE:	*8 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 60,000*

TO PROTECT YOUR INVESTMENT: *The condenser should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*DUAL PACK – OFFICE/CLASSROOM*	**ID#(S)** *0410*

DUAL PACK – OFFICE/CLASSROOM (TYPICAL)

OBSERVATIONS: *This component includes the dual pack heating / air conditioning units on the roof, servicing the offices and classrooms. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*12*
AVERAGE COMPONENT COST:	*$ 42,000*

TO PROTECT YOUR INVESTMENT: *The heat pump should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*DUAL PACK – LOBBY*	**ID#(S)** *0411*

DUAL PACK – LOBBY (TYPICAL)

OBSERVATIONS: *This component includes the dual pack heating / air conditioning unit on the roof, that services the lobby area. It appeared to be in an aged condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*0*
AVERAGE COMPONENT COST:	*$ 8,850*

TO PROTECT YOUR INVESTMENT: *The heat pump should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*DUAL PACK – SOCIAL ROOM*	**ID#(S)** *0412*

DUAL PACK – SOCIAL ROOM (TYPICAL)

OBSERVATIONS: *This component includes the dual pack heating / air conditioning units on the roof, servicing the social room. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*19*
AVERAGE COMPONENT COST:	*$ 31,500*

TO PROTECT YOUR INVESTMENT: *The heat pump should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*DUAL PACK - LIBRARY*	**ID#(S)** *0413*

DUAL PACK - LIBRARY (TYPICAL)

OBSERVATIONS: *This component includes the dual pack heating / air conditioning unit on the roof, servicing the library. It appeared to be in good condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*19*
AVERAGE COMPONENT COST:	*$ 8,850*

TO PROTECT YOUR INVESTMENT: *The heat pump should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*

CATEGORY:	*MECHANICAL*	
COMPONENT(S):	*DUAL PACK - SANCTUARY*	**ID#(S)** *0414*

DUAL PACK - SANCTUARY (TYPICAL)

OBSERVATIONS: *This component includes the dual pack heating / air conditioning units on the roof, servicing the sanctuary area, They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*19*
AVERAGE COMPONENT COST:	*$ 50,000*

TO PROTECT YOUR INVESTMENT: *The heat pump should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*

CATEGORY:	*MECHANICAL*
COMPONENT(S):	*WALL UNITS* **ID#(S)** *0415*

WALL UNITS

OBSERVATIONS: *This component includes the smaller wall/window mounted units in the classrooms. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 15,500*

TO PROTECT YOUR INVESTMENT: *The heat pump should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*

CATEGORY:	*PLUMBING*	
COMPONENT(S):	*DISTRIBUTION PIPING*	**ID#(S)** *0501*

DISTRIBUTION PIPING (TYPICAL)

OBSERVATIONS: *This component includes the copper distribution piping that provides potable water to the restrooms and kitchens throughout the complex. The visible portions appeared to be in average condition and no problems were observed or reported. Although previously considered to be a lifetime component, copper piping has more recently been found to fail as early as 15 years after installation. This is suspected to be primarily caused by changes in the chemical makeup of potable water due to the U.S. Environmental Protection Agency's (EPA) Safe Water Drinking Act and the Lead and Copper Rule (LCR). For purposes of reporting, an approximate time frame of 60 years has been assumed for future replacement. It is recommended that further evaluation be obtained from a licensed plumbing consultant / contractor, as well as consideration of an epoxy pipe lining system.*

TYPICAL USEFUL LIFE:	*60 YEAR(S)*
ESTIMATED REMAINING LIFE:	*30 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 52,000*

TO PROTECT YOUR INVESTMENT: *Little by way of maintenance is needed for the piping other than periodic examination for leaking, especially in the garage area. Any leaks should be promptly repaired upon discovery, as any wood or soil that is kept constantly moist provides ideal conditions for termites. Consideration may be given to professionally installing a water treatment system and / or an epoxy pipe lining system, which would serve to enhance the longevity of the piping.*

CATEGORY:	*PLUMBING*	
COMPONENT(S):	*DRAINAGE/SEWER PIPING*	**ID#(S)** *0502*

DRAINAGE/SEWER PIPING (TYPICAL)

OBSERVATIONS: *This component addresses the sewer and drainage piping. It is recommended that any repair / sectional replacement be performed on an as-needed basis and funded from the operating account. The visible portions appeared to be in average condition and no problems were observed or reported. No amount has been provided for complete replacement as the piping would typically have a life well in excess of the scope of this projection and would therefore be considered a lifetime component.*

TYPICAL USEFUL LIFE:	*N/A YEAR(S)*
ESTIMATED REMAINING LIFE:	*N/A YEAR(S)*
AVERAGE COMPONENT COST:	*$ 0*

TO PROTECT YOUR INVESTMENT: *Occasional routing should be performed to ensure that the drainage system is free flowing.*

CATEGORY:	*PLUMBING*
COMPONENT(S):	*FIRE SPRINKLERS* **ID#(S)** *0503*

FIRE SPRINKLERS (TYPICAL)

OBSERVATIONS: *This component includes the fire sprinkler system in the garage. Where visible it appeared to be in average condition, and it would be considered a lifetime component. Accordingly, no amount has been provided for its future replacement at this time.*

TYPICAL USEFUL LIFE:	*30+ YEAR(S)*
ESTIMATED REMAINING LIFE:	*30+ YEAR(S)*
AVERAGE COMPONENT COST:	*$ 0*

TO PROTECT YOUR INVESTMENT: *Periodic inspection and maintenance should be performed by a State Fire Marshall approved company.*

CATEGORY:	*PLUMBING*	
COMPONENT(S):	*WATER HEATERS*	**ID#(S)** *0504*

WATER HEATERS (TYPICAL)

OBSERVATIONS: *This component includes the water heaters that provides hot water for the restrooms and kitchen. They appeared to be in average condition; however, a visual examination cannot make predictions as to future performance (i.e. even with correct maintenance, these units can fail without warning).*

TYPICAL USEFUL LIFE:	*10 YEAR(S)*
ESTIMATED REMAINING LIFE:	*6 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 3,400*

TO PROTECT YOUR INVESTMENT: *Maintenance should include periodic draining of a few gallons of water from the drain cock to relieve sediment build-up. A regular safety check-up by the local utility company (if available) or licensed plumbing contractor is also suggested.*

CATEGORY:	*PLUMBING*	
COMPONENT(S):	*DRINKING FOUNTAINS*	**ID#(S)** *0505*

DRINKING FOUNTAINS (TYPICAL)

OBSERVATIONS: *This component includes the drinking fountains throughout the property. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 4,400*

TO PROTECT YOUR INVESTMENT: *Little by way of maintenance can be performed for this component.*

CATEGORY:	*PLUMBING*	
COMPONENT(S):	*SUMP PUMP*	**ID#(S)** *0506*

SUMP PUMP (TYPICAL)

OBSERVATIONS: *This component includes a sump pump in the garage. It was encased under a heavy metal lid and inaccessible for inspection. For reporting purposes, the condition, size, and type have been assumed. The pump serves the purpose of preventing flooding by pumping water out to the street. This type of pump is designed to operate automatically and is imperative for water removal during rainstorms. Failure of the pump can also lead to over-saturation of the sub-surface soils and associated foundation and concrete slab settlement/cracking.*

TYPICAL USEFUL LIFE:	*15 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 1,850*

TO PROTECT YOUR INVESTMENT: *Maintenance should include regular cleaning of the sump along with verification that the pump is operational. This should be specifically performed prior to the onset of the rainy season.*

CATEGORY:	*ELECTRICAL*
COMPONENT(S):	*SURVEILLANCE CAMERA SYSTEM* **ID#(S)** *0601*

SURVEILLANCE CAMERA SYSTEM (TYPICAL)

OBSERVATIONS: *This component includes the surveillance cameras (12 digital, 16 analog) throughout the property, monitors, and a recorder. The recorder and a monitor were in the guard shack near the entrance with an additional monitor at the security station in the garage. The system appeared to be in good condition.*

TYPICAL USEFUL LIFE:	*12 YEAR(S)*
ESTIMATED REMAINING LIFE:	*8 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 11,300*

TO PROTECT YOUR INVESTMENT: *Little by way of maintenance can be performed for this component, although minor operational issues are typically encountered.*

CATEGORY:	*ELECTRICAL*	
COMPONENT(S):	*FIRE ANNUNCIATOR SYSTEM*	**ID#(S)** *0602*

FIRE ANNUNCIATOR SYSTEM (TYPICAL)

OBSERVATIONS: *This component includes a fire annunciator system (panel) in the 300 level equipment room. It appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 1,000*

TO PROTECT YOUR INVESTMENT: *Little by way of maintenance can be performed for this component, although minor operational issues are typically encountered.*

CATEGORY:	*ELECTRICAL*
COMPONENT(S):	*SECURITY SYSTEM* **ID#(S)** *0603*

SECURITY SYSTEM (TYPICAL)

OBSERVATIONS: *This component includes the security system. We were informed the equipment is part of a lease agreement and therefore no funding for its replacement has been provided.*

TYPICAL USEFUL LIFE:	*N/A YEAR(S)*
ESTIMATED REMAINING LIFE:	*N/A YEAR(S)*
AVERAGE COMPONENT COST:	*$ 0*

TO PROTECT YOUR INVESTMENT: *Leased equipment. Consult lease agreement and operations manual.*

CATEGORY:	*ELECTRICAL*	
COMPONENT(S):	*LIGHTING-EXIT SIGNS*	**ID#(S)** *0604*

LIGHTING-EXIT SIGNS (TYPICAL)

OBSERVATIONS: *This component includes the lighted exit signs throughout the property. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*16 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 1,200*

TO PROTECT YOUR INVESTMENT: *Maintenance would entail periodically checking the fixtures to make sure that they are secure. Also, occasional examination for, and changing of burned out bulbs would be prudent. In addition, cleaning of the fixtures is recommended on an as-needed basis.*

CATEGORY:	*ELECTRICAL*
COMPONENT(S):	*LIGHTING-INTERIOR* **ID#(S)** *0605*

LIGHTING-INTERIOR

OBSERVATIONS: *This component includes the interior decorative light fixtures of varying types and styles. They appeared to be in average condition. It is often desirable to replace these fixtures as they eventually become dated and/or more energy efficient options become available.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*16 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 3,200*

TO PROTECT YOUR INVESTMENT: *Maintenance would entail periodically checking the fixtures to make sure that they are secure. Also, occasional examination for, and changing of burned out bulbs would be prudent. In addition, cleaning of the fixtures is recommended on an as-needed basis.*

CATEGORY:	*ELECTRICAL*	
COMPONENT(S):	*LIGHTING-EXTERIOR*	**ID#(S)** *0606*

LIGHTING-EXTERIOR (TYPICAL)

OBSERVATIONS: *This component includes the box style light fixtures at the exteriors of the buildings. They appeared to be in average condition. The external location of these fixtures usually makes them subject to a greater rate of deterioration due to exposure to the elements. Also, it is often desirable to replace these fixtures as they eventually become dated and/or more energy efficient options become available.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 9,900*

TO PROTECT YOUR INVESTMENT: *Maintenance would entail periodically checking the fixtures to make sure that they are secure. Also, occasional examination for, and changing of burned out bulbs would be prudent. In addition, cleaning of the fixtures is recommended on an as-needed basis.*

CATEGORY:	*ELECTRICAL*	
COMPONENT(S):	*LIGHTING-INTERIOR FLUORESCENT*	**ID#(S)** *0607*

LIGHTING-INTERIOR FLUORESCENT (TYPICAL)

OBSERVATIONS: *This component includes the fluorescent tube style light fixtures in the classrooms, offices, and hallways. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*16 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 32,250*

TO PROTECT YOUR INVESTMENT: *Maintenance would entail periodically checking the fixtures to make sure that they are secure. Also, occasional examination for, and changing of burned out bulbs would be prudent. In addition, cleaning of the fixtures is recommended on an as-needed basis.*

CATEGORY:	*ELECTRICAL*	
COMPONENT(S):	*LIGHTING-PLAYGROUND*	**ID#(S)** *0608*

LIGHTING-PLAYGROUND (TYPICAL)

OBSERVATIONS: *This component includes the large halogen and LED lights at the rear play area. They appeared to be in average condition. These types of fixtures are typically subject to a greater level of deterioration from the elements.*

TYPICAL USEFUL LIFE:	*25 YEAR(S)*
ESTIMATED REMAINING LIFE:	*15 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 9,450*

TO PROTECT YOUR INVESTMENT: *Maintenance would entail periodically checking the fixtures to make sure that they are secure. Also, occasional examination for, and changing of burned out bulbs would be prudent. In addition, cleaning of the fixtures is recommended on an as-needed basis.*

CATEGORY:	*ELECTRICAL*	
COMPONENT(S):	*ELECTRICAL SYSTEM*	**ID#(S)** *0609*

ELECTRICAL SYSTEM (TYPICAL)

OBSERVATIONS: *This component includes what appeared to be an original electrical system throughout the complex. The electrical panels were observed to be in average condition for their age, and the design/type and the service capacity functional for current needs. The equipment service panels and subpanels typically have an anticipated useful life expectancy beyond the scope of this report (30 years). It is recommended that maintenance be provided for in the operating budget.*

TYPICAL USEFUL LIFE:	*30+ YEAR(S)*
ESTIMATED REMAINING LIFE:	*30+ YEAR(S)*
AVERAGE COMPONENT COST:	*$ 0*

TO PROTECT YOUR INVESTMENT: *We recommend obtaining a maintenance contract with a qualified specialist.*

CATEGORY:	*ELECTRICAL*
COMPONENT(S):	*SUMP PUMP CONTROL PANEL* **ID#(S)** *0610*

SUMP PUMP CONTROL PANEL (TYPICAL)

OBSERVATIONS: *This component includes the sump pump control panel in the garage. It appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*30 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 2,000*

TO PROTECT YOUR INVESTMENT: *Little by way of maintenance can be performed for this component.*

CATEGORY:	*ELECTRICAL*	
COMPONENT(S):	*AUDIO & VISUAL EQUIPMENT*	**ID#(S)** *0611*

AUDIO & VISUAL EQUIPMENT (TYPICAL)

OBSERVATIONS: *This component includes an allowance for the periodic repair, replacement, refurbishment or maintenance of the audio and visual equipment in the sanctuary and social hall.*

TYPICAL USEFUL LIFE:	*15 YEAR(S)*
ESTIMATED REMAINING LIFE:	*14 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 178,000*

TO PROTECT YOUR INVESTMENT: *Refer to manufactures instructions on maintenance and cleaning.*

CATEGORY:	*FLOORING*	
COMPONENT(S):	*CARPETING*	**ID#(S)** *0701*

CARPETING (TYPICAL)

OBSERVATIONS: *This component includes the carpeting throughout the property. It appeared to be in good to average condition.*

TYPICAL USEFUL LIFE:	*6 YEAR(S)*
ESTIMATED REMAINING LIFE:	*4 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 56,000*

TO PROTECT YOUR INVESTMENT: *Maintenance should entail regular vacuum cleaning (from once weekly to as often as daily for high traffic areas). Spots and spills should be removed as soon as possible to prevent permanent staining. Deep cleaning should be performed on an as-needed basis (before soil is noticeable – usually not more than once every one or two years) and fluorochemical treatment applied immediately after. Damaged areas should be repaired as they can create a trip hazard resulting in association liability.*

CATEGORY:	*FLOORING*	
COMPONENT(S):	*VINYL*	**ID#(S)** *0702*

VINYL (TYPICAL)

OBSERVATIONS: *This component includes the vinyl flooring throughout the property. It appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 7,500*

TO PROTECT YOUR INVESTMENT: *Maintenance would entail regular cleaning with a mild detergent solution and warm water (care should be exercised to not flood the flooring. Lifting seams, corners, etc. should be re-glued and damaged areas repaired as necessary.*

CATEGORY:	*FLOORING*	
COMPONENT(S):	*ACRYLIC*	**ID#(S)** *0703*

ACRYLIC (TYPICAL)

OBSERVATIONS: *This component includes the acrylic coated flooring throughout the property. It appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 36,900*

TO PROTECT YOUR INVESTMENT: *Maintenance would entail occasional cleaning.*

CATEGORY:	*LANDSCAPE/HARDSCAPE*
COMPONENT(S):	*ASPHALT SEAL COAT* **ID#(S)** *0801*

ASPHALT SEAL COAT (TYPICAL)

OBSERVATIONS: *This component includes the seal coat for the asphalt in the garage. It appeared to be in average condition. While a relatively inexpensive procedure, the seal coat serves to enhance the longevity of the underlying asphalt, as well as its appearance, by replenishing the oil and fine aggregates of the underlying asphalt. It is important that this procedure be undertaken within 6 months of any overlay or resurfacing and performed thereafter on a 3 – 5 year cycle (typically a warranty requirement).*

TYPICAL USEFUL LIFE:	*10 YEAR(S)*
ESTIMATED REMAINING LIFE:	*5 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 1,450*

TO PROTECT YOUR INVESTMENT: *All asphalt areas should be examined at least annually and any cracks exceeding ¼ inch should be repaired with a rubberized sealant compound. Irrigation run-off can accelerate degradation and should be prevented / diverted.*

CATEGORY:	*LANDSCAPE/HARDSCAPE*
COMPONENT(S):	*ASPHALT REPLACEMENT* **ID#(S)** *0802*

ASPHALT REPLACEMENT (TYPICAL)

OBSERVATIONS: *This component provides for the replacement of the asphalt surfaces. The surfaces appeared to be in average condition. Aging, oxidation, and vehicle traffic eventually cause cracking, ponding and uneven pavement. Such surface irregularities may result in improper drainage and compromised driving surfaces. Asphalt replacement entails removal of the existing pavement, grading and compaction of the existing aggregate base material, and the installation of hot asphalt pavement. It is recommended that pavement engineering be obtained prior to replacement to guarantee that new pavement specifications will meet or exceed the needs of the common area pavement. In conjunction with replacement, seal coating should be performed within 6 months and then at 3 – 5-year intervals thereafter. It is recommended that prior to replacement, further evaluation be obtained from a soils/geotechnical engineer.*

TYPICAL USEFUL LIFE:	*30 YEAR(S)*
ESTIMATED REMAINING LIFE:	*15 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 21,450*

TO PROTECT YOUR INVESTMENT: *All asphalt areas should be examined at least annually and any cracks exceeding ¼ inch should be repaired with a rubberized sealant compound. Irrigation run-off can accelerate degradation and should be prevented / diverted.*

CATEGORY:	*LANDSCAPE/HARDSCAPE*	
COMPONENT(S):	*PLAYING SURFACE-BASKETBALL*	**ID#(S)** *0803*

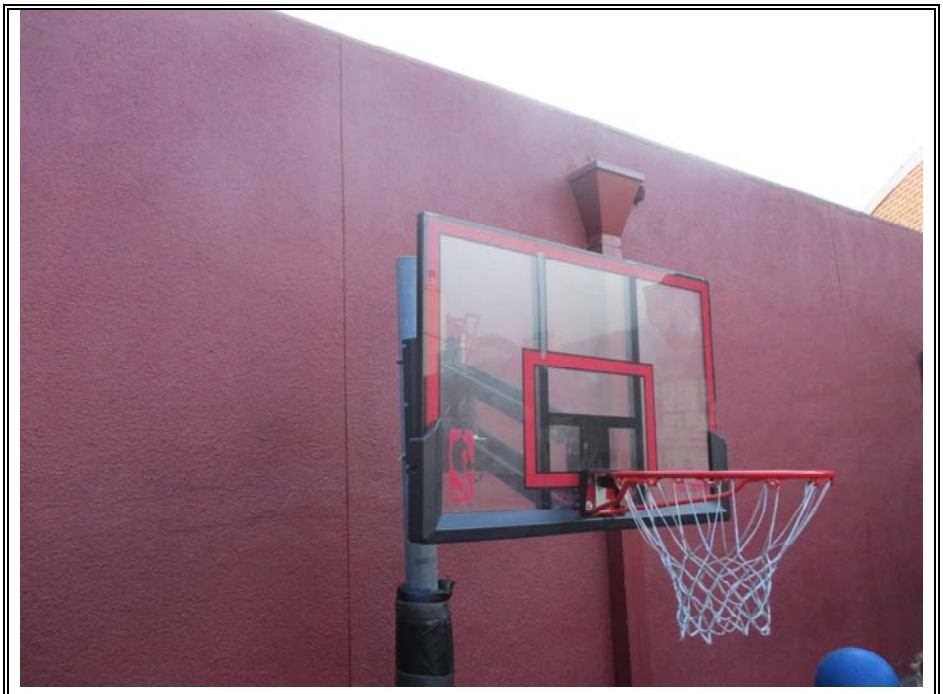
PLAYING SURFACE-BASKETBALL (TYPICAL)

OBSERVATIONS: *This component includes the membrane playing surface of the basketball court. It appeared to be in good condition. Re-surfacing is critical to ensure the proper "speed of play" for the basketball players as well as for aesthetic purposes.*

TYPICAL USEFUL LIFE:	*5 YEAR(S)*
ESTIMATED REMAINING LIFE:	*4 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 1,150*

TO PROTECT YOUR INVESTMENT: *The proper footwear should be encouraged while on the basketball court in order to protect the playing surface from excessive wear.*

CATEGORY:	*LANDSCAPE/HARDSCAPE*	
COMPONENT(S):	*BASKETBALL HOOP/BACKBOARD*	**ID#(S)** *0804*



BASKETBALL HOOP/BACKBOARD (TYPICAL)

OBSERVATIONS: *This component includes the acrylic type backboards and fabric hoops for the basketball court in the recreation area. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*19 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 1,700*

TO PROTECT YOUR INVESTMENT: *Little by way of maintenance can be performed for this component.*

CATEGORY:	*LANDSCAPE/HARDSCAPE*	
COMPONENT(S):	*CONCRETE BLOCK WALLS*	**ID#(S)** *0805*

CONCRETE BLOCK WALLS (TYPICAL)

OBSERVATIONS: *This component includes the concrete block and red brick walls throughout the development. They appeared to be in average condition. It is recommended that any repair / replacement be performed on an as-needed basis and funded from the operating account. No amount has been provided for complete replacement as they would typically have a life well in excess of the scope of this projection and would therefore be considered lifetime components.*

TYPICAL USEFUL LIFE:	*30+ YEAR(S)*
ESTIMATED REMAINING LIFE:	*30+ YEAR(S)*
AVERAGE COMPONENT COST:	*$ 0*

TO PROTECT YOUR INVESTMENT: *Maintenance would entail monitoring for cracks on a periodic basis. Any necessary repairs should be made accordingly.*

CATEGORY:	*LANDSCAPE/HARDSCAPE*
COMPONENT(S):	*CONCRETE FLATWORK* **ID#(S)** *0806*

CONCRETE FLATWORK (TYPICAL)

OBSERVATIONS: *This component includes the concrete driveways, walkways and paths throughout the complex. Although they appeared to be in average condition, they should be regularly monitored for cracking and vertical displacement, which can create potential trip hazards (and liability for the association). Otherwise, concrete areas are generally considered lifetime components and therefore no amount has been budgeted for replacement. Occasional repairs would typically be funded from the operating account.*

TYPICAL USEFUL LIFE:	*30+ YEAR(S)*
ESTIMATED REMAINING LIFE:	*30+ YEAR(S)*
AVERAGE COMPONENT COST:	*$ 0*

TO PROTECT YOUR INVESTMENT: *Sections observed to be vertically displaced should be repaired immediately. Emphasis should be placed on areas adjacent to trees, as their roots are often the culprits of such damage. As the need for such repairs is difficult to predict, costs should be disbursed either from the operating account or the contingency reserve (see "Reserve Expenditures By Year Schedule" in the Reserve Funding section of this report as well as the Glossary for more on the contingency reserve).*

CATEGORY:	*LANDSCAPE/HARDSCAPE*	
COMPONENT(S):	*AWNINGS*	**ID#(S)** *0807*

AWNINGS (TYPICAL)

OBSERVATIONS: *This component includes the awnings that cover the playground areas. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*10 YEAR(S)*
ESTIMATED REMAINING LIFE:	*5 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 49,350*

TO PROTECT YOUR INVESTMENT: *Little by way of maintenance can be performed for this component.*

CATEGORY:	*LANDSCAPE/HARDSCAPE*	
COMPONENT(S):	*SAND*	**ID#(S)** *0808*

SAND (TYPICAL)

OBSERVATIONS: *This component includes the sand that covers some of the playground areas. It appeared to be in average condition. It is recommended that maintenance and replenishment be funded on an as-needed basis from the operating account.*

TYPICAL USEFUL LIFE:	*N/A YEAR(S)*
ESTIMATED REMAINING LIFE:	*N/A YEAR(S)*
AVERAGE COMPONENT COST:	*$ 0*

TO PROTECT YOUR INVESTMENT: *The sand should be raked and cleaned regularly.*

CATEGORY:	*LANDSCAPE/HARDSCAPE*	
COMPONENT(S):	*IMPACT ZONES*	**ID#(S)** *0809*

IMPACT ZONES (TYPICAL)

OBSERVATIONS: *This component includes the areas of impact zone material in the playground areas. They appeared to be in good (main playground) to average (kindergarten area) condition.*

TYPICAL USEFUL LIFE:	*10 YEAR(S)*
ESTIMATED REMAINING LIFE:	*8 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 83,750*

TO PROTECT YOUR INVESTMENT: *Maintenance would entail monitoring for cracks on a periodic basis. Any necessary repairs should be made accordingly.*

CATEGORY:	*RECREATION FACILITIES*	
COMPONENT(S):	*RESTROOMS-SMALL*	**ID#(S)** *0901*

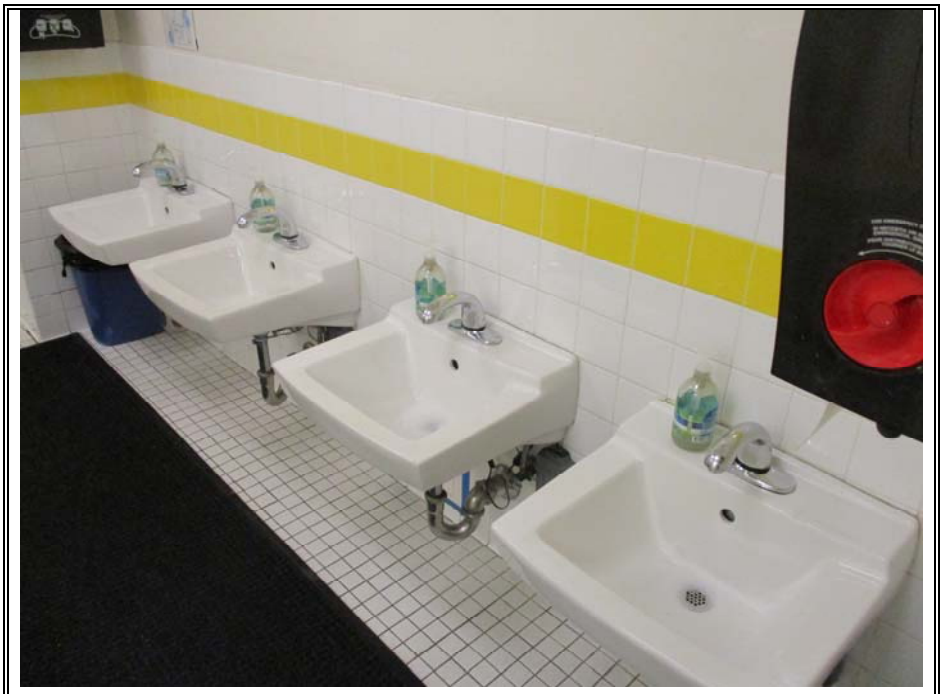
RESTROOMS-SMALL (TYPICAL)

OBSERVATIONS: *This component includes the remodeling of the single type restrooms throughout the property. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 14,700*

TO PROTECT YOUR INVESTMENT: *The restrooms should be maintained in a sanitized condition.*

CATEGORY:	*RECREATION FACILITIES*	
COMPONENT(S):	*RESTROOMS-LARGE*	**ID#(S)** *0902*



RESTROOMS-LARGE (TYPICAL)

OBSERVATIONS: *This component includes the remodeling of the communal type restrooms throughout the property. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 94,400*

TO PROTECT YOUR INVESTMENT: *The restrooms should be maintained in a sanitized condition.*

CATEGORY:	*RECREATION FACILITIES*	
COMPONENT(S):	*KITCHEN*	**ID#(S)** *0903*

KITCHEN (TYPICAL)

OBSERVATIONS: *This component includes the remodeling of the commercial type kitchen. It appeared to be in average condition.*

TYPICAL USEFUL LIFE:	*20 YEAR(S)*
ESTIMATED REMAINING LIFE:	*10 YEAR(S)*
AVERAGE COMPONENT COST:	*$ 161,200*

TO PROTECT YOUR INVESTMENT: *The recreation room kitchen should be maintained in a sanitized condition. Occasional cleaning and verification of operation is generally the extent of any maintenance necessary for the appliances. It is recommended that the respective operating manuals be consulted with respect to more specific types of maintenance suggested for these appliances.*

CATEGORY:	*MISCELLANEOUS*	
COMPONENT(S):	*FIRE EXTINGUISHERS*	**ID#(S)** *1001*

FIRE EXTINGUISHERS (TYPICAL)

OBSERVATIONS: *This component includes the fire extinguishers. They appeared to be in average condition. Due to the limited quantity, it is recommended that replacement be done on an as-needed basis and funded from the operating account.*

TYPICAL USEFUL LIFE:	*N/A YEAR(S)*
ESTIMATED REMAINING LIFE:	*N/A YEAR(S)*
AVERAGE COMPONENT COST:	*$ 0*

TO PROTECT YOUR INVESTMENT: *The extinguishers should be inspected and re-charged by a State Fire Marshall approved company at a maximum of 1-year intervals (or as required by law).*

CATEGORY:	*CONTINGENCY RESERVE*
COMPONENT(S):	*GENERAL - 5%* **ID#(S)** *1101*

COMPONENT NOT PHOTOGRAPHED

GENERAL - 5% (TYPICAL)

OBSERVATIONS: *While efforts have been made to ensure a reasonable level of precision, it is seldom possible to anticipate every expense / replacement that will be incurred during an operating year. Also, it is difficult to accurately predict the cost of some items that are anticipated, due to unforeseen circumstances with respect to removal/installation, replacement with a different material than originally budgeted for, economic factors, etc. Therefore, it is prudent to include a contingency amount in the reserve budget. The Bureau of Real Estate (BRE) suggests a contingency equal to 3% of the annual budget (5% for a conversion from an apartment complex and 10% for a high-rise building over 70 feet). It is our opinion that a 5% contingency factor would be appropriate, and therefore a provision for this has been included (see Component Inventory page for dollar amount).*

TYPICAL USEFUL LIFE:	*N/A YEAR(S)*
ESTIMATED REMAINING LIFE:	*N/A YEAR(S)*
AVERAGE COMPONENT COST:	*$ SEE PG 4*

TO PROTECT YOUR INVESTMENT: *N/A.*

GLOSSARY

ACCUMULATED DEPRECIATION	Amount of each component that has been used up at a point in time. The total accumulated depreciation equates to a "fully funded balance" (per CAI Standards definition).
ANNUAL DEPRECIATION	The current cost of a component divided by its typical life expectancy.
CASH FLOW METHOD	A method of developing a reserve funding plan where contributions to the reserve fund are designed to offset the variable annual expenditures. Different reserve funding plans are tested against the anticipated reserve expenses to achieve a desired funding goal.
CASH RESERVES	Funds available for major repair, restoration, replacement, or maintenance of the common components.
CC&R's	The covenants, conditions and restrictions, which govern the day to day operations of a facility.
COMPONENTS	The common area assets that require major repair, restoration, replacement, or maintenance. Typically: 1) Association responsibility, 2) with limited useful life expectancies, 3) predictable remaining useful life expectancies, 4) above a minimum threshold cost, and 5) as required by local codes.
COMPONENT INVENTORY	A list of components subject to degradation at a somewhat predictable rate within the projection period.
CONDITION ASSESSMENT	The evaluation of the current condition of the components based on observed or reported characteristics.
CONTINGENCY RESERVE ALLOWANCE	Additional funds set aside to allow for unforeseeable situations or variations. It is a percentage based on total expenditures anticipated each year.
CU. FT.	Measured in cubic feet.
CURRENT COST	Average cost for major repair, restoration, replacement, or maintenance of a component.
CURRENT RESERVE BALANCE	Amount of funds in reserve accounts estimated as of the beginning of the Reserve Study.
DEFICIT	The amount that the fully funded balance exceeds the actual (or projected) reserve balance.
EXCLUSIVE USE COMMON AREA	That part of a common area that has been designated for the individual use by a single interest.
FINANCIAL ANALYSIS	The portion of a Reserve Study (one of two parts) where current status of the reserves (measured as cash or Percent Funded) and a recommended reserve contribution rate (reserve funding plan) are derived, and the projected reserve income and expenditures over time are presented. It should illustrate the financial ability to fund future major repair or replacement of those common components that are subject to degradation within a specified period.
FISCAL YEAR	The twelve-month financial reporting period, which may not necessarily be a calendar year. Example: July 1, 2018 through June 30, 2019.
INFLATION FACTOR	An allowance for anticipated price increases based upon a 10-year average of the Consumer Price Index published by the U.S. Department of Labor. It is set at the beginning of each year.
INTEREST RATE ASSUMPTIONS	Average interest rate currently being earned from financial institutions where reserve funds are held.
LIFE CYCLE	The normal lifetime of a component, assuming it is properly installed / constructed and maintained.
LIFETIME COMPONENT	An element with a life expectancy that extends beyond the projection period of the study.
LIN. FT.	Measured in linear feet.
PERCENT FUNDED	The ratio, at a point of time (typically the beginning of the fiscal fear), of the actual (or projected) reserve balance to the accumulated depreciation of all the components (i.e. amount that ideally should be in reserves), expressed as a percentage.
PHYSICAL INSPECTION	A visual examination of accessible common components subject to degradation within the projection period.
PRO FORMA OPERATING BUDGET	A projection of operating expenditures for the year.
PROJECTION PERIOD	The span (in years) over which the study forecasts potential reserve expenditures and liabilities.
REGULAR ASSESSMENT	Budgeted amounts assessed to all owners (oftentimes referred to as "Dues"), including the reserve contribution – typically assessed monthly, quarterly, or annually.
REMAINING LIFE	The number of remaining years of a components' anticipated life expectancy based upon current condition and degradation factors.
REPLACEMENT CYCLE	See "Life Cycle" (i.e. frequency of repair/replacement within forecast).
RESERVE CONTRIBUTION	That portion of the "regular" assessment allocated to the reserve fund.
RESERVE STATUS	The present ability to fund future major repair or replacement of its common components.
SPECIAL ASSESSMENT	An assessment levied in addition to regular assessments, often regulated by governing documents or local statutes.
SQ. FT.	Measured in square feet.
SURPLUS	An actual (or projected) reserve balance greater than the fully funded balance.
USEFUL LIFE (UL)	The estimated time in years that a component is expected to serve its intended function if properly constructed in its present application or installation.