
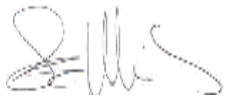




RESERVE STUDY UPDATE WITHOUT SITE VISIT - JULY 22, 2022
<p>Laguna Woods Mutual No. Fifty 24055 Paseo Del Lago West Laguna Woods, California</p>

<b>REVIEWED BY:</b>		
Les Weinberg, MBA, RS		
<b>DATE:</b> JULY 22, 2022		



# TABLE OF CONTENTS

<b>I.</b>	<b>OVERVIEW</b>	1
<b>II.</b>	<b>ASSUMPTIONS</b>	2
<b>III.</b>	<b>SUMMARY</b>	4
<b>IV.</b>	<b>FINANCIAL ANALYSIS</b>	5
	Component Inventory	6
	Comparison of Funding Plans	17
	Graphs	18
	Funding Plans	20
	Reserve Expenditures by Year	24
	Component Depreciation Analysis	36
<b>V.</b>	<b>GLOSSARY OF TERMS AND ABBREVIATIONS</b>	78

# OVERVIEW

This "Reserve Study Update Without Site Visit" has been prepared for "Laguna Woods Mutual No. Fifty" in Laguna Woods, California. The Update has been prepared **without** an onsite visual inspection and is based upon the information contained in the previous year Reserve Study as well as that provided to us from the association. Therefore, a new Condition Assessment has not been included herewith, only a Financial Analysis.

The Update entails the application of anticipated inflation factors to the current estimated replacement costs combined with interest rate assumptions and contingency reserve allowances. The results are then illustrated in four scenarios of which "Funding Plan #3" contains our suggested recommendation for a minimum funding scenario. However, it is ultimately the decision of the association to decide what the monthly reserve contribution should be with respect to the anticipated major repairs or replacements, as well as the desired "Percent Funded".

Information contained in this report will assist in compliance with the provisions of California Civil Code, Sections 5300, 5570, and 5550 which require, among other items, that a pro forma operating budget (which should include a summary of the Reserve Study) be distributed between 30 and 90 days prior to the beginning of the association's fiscal year. The code requires that the association perform a Reserve Study at least every 3 years, which must be updated annually. The summary of the Reserve Study must include:

- 1) An estimation of remaining life expectancy of those components.
- 2) A statement of annual contributions necessary to defray such costs.
- 3) Identification of common area components with less than a 30-year life.
- 4) A statement showing the current reserves available to defray such costs.
- 5) "Percent Funded" (i.e., item #4 above divided by item #3).
- 6) A statement as to whether the board has determined or anticipates any special assessments.
- 7) A statement regarding the procedures used for calculation and establishment of the reserves.

**DOCUMENTS TO BE DISTRIBUTED** (within 30 – 90 days prior to the fiscal year the study is for):

- 1) **Summary**
- 2) **Component Inventory**
- 3) **ARFDS (Assessment and Reserve Funding Disclosure Summary)**
- 4) **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 to the individual homeowners. 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 and ultimately enhance each owner's investment 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.) is not involved with the client (association) outside of the scope of the services provided herein.

# ASSUMPTIONS

Certain assumptions were necessary in the preparation of the Laguna Woods Mutual No. Fifty Reserve Study Update. They are as follows:

1. Changes included in this report allow for the most current rate of inflation, component price information and financial information provided by the association (i.e., interest rate, cash balance, reserve contribution). Unless additional information has been received from the association, no adjustments have been made for unanticipated events occurring during the previous year (i.e., weather, earthquakes, termite destruction, vandalism, etc.) and it is assumed that the components are depreciating at the rates identified in the previous Reserve Study.
2. We were informed of the following changes:
  - a. Approximately 40% of all Zinsco electrical panels inside the units, due to equipment recall by the manufacturer, are anticipated to be replaced at the rate of 3 units per day over a 2 year period. An allowance has been provided for potential replacements to occur in 2023, and for purposes of reporting the panels would be considered lifetime components.
  - b. The fire system backflow prevention device is anticipated to be replaced by 4/30/2022.
  - c. Repairs to the closed-loop plumbing system are anticipated to be done prior to 12/31/22, including replacement of control valves as needed in units (2 per unit) as well as common areas. The mail room repairs have been completed.
  - d. Sliding glass door roller replacements (up to 780 doors) are anticipated to be done, including new seals, in 2022 and 2023.
  - e. Distribution piping repairs are anticipated to be done prior to 1/1/2023.
  - f. Interior lighting repairs are anticipated to be done prior to 1/1/2023, including refurbishment of chandeliers (14) and incorporation of energy efficient operational controls.
  - g. Vent stack replacement was commenced in 2021, and is anticipated to be completed by June 2022.
  - h. A/C riser replacement was commenced in 2021, and is anticipated to be completed by 4/30/2022.
  - i. Cleaning of the hallway carpeting and subsequent re-evaluation of its condition is anticipated to be done prior to 1/1/2023.
  - j. Concrete flatwork repairs are anticipated to be done prior to 1/1/2023.
  - k. Furnishing replacement in the lobby and hallways has been completed.
  - l. Approximately 3 sets of washers and dryers are anticipated to be replaced prior to 1/1/2023.

m. Cooling Tower repairs are anticipated to be done, including removal of concrete and repair of condenser water piping.

**SUMMARY**  
**LAGUNA WOODS MUTUAL NO. FIFTY**

**ASSUMPTIONS:**

(A) FISCAL (12 MONTH) PERIOD RESERVE STUDY IS TO COVER:	1/1/2023	through	12/31/2023
(B) INFLATION FACTOR (30 year average CPI per Bureau of Labor Statistics):			2.32%
(C) INTEREST % ON RESERVE FUNDS (unless provided, assumed to be 1%):			1.0000%
(D) BEGINNING RESERVE BALANCE PER ASSOCIATION AS OF:	1/1/2023		\$1,175,585
(E) NUMBER OF UNITS:			311

ANALYSIS OF MONTHLY RESERVE CONTRIBUTION	PERIOD			TOTAL	PER UNIT <sup>1</sup>
(F) CURRENTLY BUDGETED PER ASSOCIATION:	1/1/2022	through	12/31/2022	\$103,020.00	\$331.25
<b>(G) RECOMMENDED TO BUDGET (see Funding Plan #3<sup>2</sup>):</b>	1/1/2023	through	12/31/2023	<b>\$244,358.33</b>	<b>\$785.72</b>
(H) DOLLAR INCREASE / (DECREASE) ("G" less "F"):	1/1/2023	through	12/31/2023	\$141,338.33	\$454.46
(I) % INCREASE / (DECREASE) ("H" divided by "F"):	1/1/2023	through	12/31/2023	137.20%	137.20%
(J) SPECIAL ASSESSMENT (ANNUAL) - IN ADDITION TO "G":	1/1/2023	through	12/31/2023	\$0.00	\$0.00
(K) FUTURE ANNUAL % INCREASES / (DECREASES):	1/1/2027	through	12/31/2027	(49.58%)	(49.58%)

ANALYSIS OF MONTHLY ASSESSMENT ("DUES"):	PERIOD			TOTAL	PER UNIT <sup>1</sup>
(L) CURRENTLY BUDGETED PER ASSOCIATION:	1/1/2022	through	12/31/2022	\$762,335.76	\$2,451.24
(M) RESERVE CONTRIBUTION % (item "F" divided by "L"):	1/1/2022	through	12/31/2022	13.51%	13.51%
(N) % CHANGE IN ASSESSMENT ("H" divided by "L") (if recommended reserve contribution implemented)	1/1/2023	through	12/31/2023	18.54%	18.54%

ACCUMULATED DEPRECIATION:	PERIOD			TOTAL	PER UNIT <sup>1</sup>
("ideal reserve balance" / funds in reserve accounts necessary to achieve 100% funding for the current year)	1/1/2023	through	12/31/2023	\$9,207,870	\$29,607

OVERAGE / (DEFICIT):	PERIOD			TOTAL	PER UNIT <sup>1</sup>
(between "actual" and "ideal" reserve balance)	1/1/2022	through	12/31/2022	(\$8,032,285)	(\$25,827)

PERCENT FUNDED <sup>3</sup>		
as of 1/1/2023		<b>12.77%</b>
as of 12/31/2023	(if Funding Plan #3 <sup>2</sup> recommended above is followed)	<b>0.00%</b>

**FOOTNOTES:**

1. Per Unit amounts reflect "Total" amounts divided by units - no adjustments made for variable rate assessments.
2. Funding Plan #3 reflects minimum funding and may only marginally cover total annual expenditures in some years.
3. Actual reserve balance (item "D") divided by accumulated depreciation (per schedule).

# 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.
- 1) **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**  
**LAGUNA WOODS MUTUAL NO. FIFTY**

threshold = \$500

AS OF: 1/1/2023

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEP RE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEP RE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
<b>ROOF/DECKS</b>											
modified cap sheet roof	0101	16,900 sq ft	20	0	231,650 <sup>3</sup>	11,583	29,575	231,650	(202,075)	2,591.76	6,147.52
concrete tile roof	0102	69,350 sq ft	30	1	790,600 <sup>2</sup>	26,353	97,573	764,247	(666,674)	8,550.59	20,281.58
membrane roof	0103	3,300 sq ft	30	7	51,750 <sup>1</sup>	1,725	5,065	39,675	(34,610)	443.89	1,052.89
membrane decks-units (rsrf)	0104	18,800 sq ft	20	0	189,050 <sup>1</sup>	9,453	24,136	189,050	(164,914)	2,115.14	5,017.01
membrane decks-units (coat)	0105	18,800 sq ft	10	3	61,500 <sup>3</sup>	6,150	5,496	43,050	(37,554)	481.65	1,142.46
membrane decks-common (rsrf)	0106	2,400 sq ft	15	0	22,000 <sup>1</sup>	1,467	2,809	22,000	(19,191)	246.14	583.84
membrane decks-common (coat)	0107	2,400 sq ft	5	0	7,750 <sup>2</sup>	1,550	989	7,750	(6,761)	86.71	205.67
gutters & downspouts	0108	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
<b>STRUCTURE</b>											
foundations/structural frame	0201	3 buildings	30+	30+	0	0	0	0	0	0.00	0.00
structural pest control	0202	lifetime	30+	30+	0	0	0	0	0	0.00	0.00
building waterproofing caulk & seal	0203	allowance	10	3	98,450 <sup>2</sup>	9,845	8,799	68,915	(60,116)	771.04	1,828.87
carports	0204	60,000 sq ft	30	7	345,500 <sup>4</sup>	11,517	33,818	264,883	(231,065)	2,963.58	7,029.46
automatic doors	0205	2 doors	20	8	15,700 <sup>2</sup>	785	1,203	9,420	(8,217)	105.39	249.99
window replacement	0206	allowance	1	0	3,400 <sup>2</sup>	3,400	434	3,400	(2,966)	38.04	90.23
courtyard waterproofing	0207	unknown	n/a	n/a	0	0	0	0	0	0.00	0.00
<b>PAINT</b>											
exterior flatwork	0301	224,000 sq ft	10	3	779,550 <sup>3</sup>	77,955	69,669	545,685	(476,016)	6,105.26	14,481.38
trim/railings/windows	0302	3 buildings	10	3	983,200 <sup>3</sup>	98,320	87,869	688,240	(600,371)	7,700.20	18,264.50
doors	0303	1,248 sides	5	0	79,900 <sup>1</sup>	15,980	10,201	79,900	(69,699)	893.94	2,120.39
wallpaper	0304	1,000 sq ft	8	3	3,650 <sup>4</sup>	456	291	2,281	(1,990)	25.52	60.53
interior flatwork-internal halls (ph1)	0305	112,000 sq ft	5	1	112,550 <sup>1</sup>	22,510	11,496	90,040	(78,544)	1,007.39	2,389.48
interior flatwork-internal halls (ph2)	0306	112,000 sq ft	5	1	112,550 <sup>1</sup>	22,510	11,496	90,040	(78,544)	1,007.39	2,389.48
interior flatwork-rec rooms	0307	39,800 sq ft	8	4	40,000 <sup>1</sup>	5,000	2,553	20,000	(17,447)	223.77	530.76
interior flatwork-administration	0308	22,800 sq ft	10	6	22,900 <sup>1</sup>	2,290	1,169	9,160	(7,991)	102.48	243.09
ironwork-exterior (grounds)	0309	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
ironwork-exterior (towers)	0310	2 towers	10	3	254,650 <sup>3</sup>	25,465	22,758	178,255	(155,497)	1,994.36	4,730.53
ironwork-interior	0311	3,400 sq ft	15	3	11,950 <sup>1</sup>	797	1,221	9,560	(8,339)	106.96	253.70
parking stripes & curbing	0312	400 spaces & 2,200 lf	5	0	9,100 <sup>4</sup>	1,820	1,162	9,100	(7,938)	101.81	241.50



**COMPONENT INVENTORY**  
**LAGUNA WOODS MUTUAL NO. FIFTY**

**threshold = \$500**

**AS OF: 1/1/2023**

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
<b>MECHANICAL/PLUMBING/ELECTRICAL</b>											
cooling tower	0401	1 cooling tower	30	12	110,700 <sup>5</sup>	3,690	8,480	66,420	(57,940)	743.12	1,762.65
cooling tower fan motors	0402	2 fan motors	15	9	10,600 <sup>5</sup>	707	541	4,240	(3,699)	47.44	112.52
centrifugal pumps	0403	2 pumps	15	9	20,350 <sup>5</sup>	1,357	1,039	8,140	(7,101)	91.07	216.02
chemical treatment	0404	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
pump control centers	0405	2 control centers	15	0	9,400 <sup>5</sup>	627	1,200	9,400	(8,200)	105.17	249.46
emergency power generator	0406	1 generator	40	31	217,700 <sup>3</sup>	5,443	6,254	48,983	(42,729)	548.03	1,299.91
generator battery charger	0407	1 battery charger	15	1	6,050 <sup>5</sup>	403	721	5,647	(4,926)	63.18	149.86
exhauster	0408	1 exhauster	25	3	6,150 <sup>5</sup>	246	691	5,412	(4,721)	60.55	143.62
central chiller plants	0409	2 chiller plants	35	16	727,250 <sup>5</sup>	20,779	50,404	394,793	(344,389)	4,417.04	10,477.01
purge units	0410	2 purge units	15	0	12,250 <sup>5</sup>	817	1,564	12,250	(10,686)	137.06	325.09
frequency drive units	0411	2 drives	20	16	22,050 <sup>5</sup>	1,103	563	4,410	(3,847)	49.34	117.03
halogen alarm center	0412	1 alarm center	25	20	11,300 <sup>5</sup>	452	289	2,260	(1,971)	25.29	59.98
chilled water pumps	0413	2 pumps	15	9	21,150 <sup>5</sup>	1,410	1,080	8,460	(7,380)	94.65	224.51
frequency drive units	0414	2 drives	20	16	10,050 <sup>5</sup>	503	257	2,010	(1,753)	22.49	53.34
electrical transformer	0415	1 transformer	30	11	7,350 <sup>5</sup>	245	594	4,655	(4,061)	52.08	123.53
hot water boilers-towers	0416	2 boilers	25	17	138,150 <sup>3</sup>	5,526	5,644	44,208	(38,564)	494.61	1,173.19
hot water boiler-kitchen	0417	1 boiler	25	17	51,400 <sup>3</sup>	2,056	2,100	16,448	(14,348)	184.02	436.50
hot water boilers-closed loop sys	0418	2 boilers	25	15	142,700 <sup>3</sup>	5,708	7,288	57,080	(49,792)	638.63	1,514.79
hot water boiler-closed loop sys-2000	0419	2 boilers	25	17	142,850 <sup>3</sup>	5,714	5,836	45,712	(39,876)	511.44	1,213.10
domestic water pumps	0420	2 pumps	15	9	22,350 <sup>5</sup>	1,490	1,141	8,940	(7,799)	100.02	237.25
closed loop pumps	0421	2 pumps	15	9	20,950 <sup>5</sup>	1,397	1,070	8,380	(7,310)	93.76	222.39
hot water storage tanks	0422	2 tanks	30	5	34,050 <sup>5</sup>	1,135	3,623	28,375	(24,752)	317.47	753.02
hot water tank	0423	1 tank	25	8	3,950 <sup>5</sup>	158	343	2,686	(2,343)	30.05	71.28
circulating pumps	0424	2 pumps	15	9	2,100 <sup>5</sup>	140	107	840	(733)	9.40	22.29
back flow prevention device	0425	1 device	40	32	31,850 <sup>5</sup>	796	813	6,370	(5,557)	71.27	169.05
vertical exhausters	0426	3 exhausters	20	7	8,750 <sup>5</sup>	438	726	5,688	(4,962)	63.64	150.95
electric power infrastructure	0427	one-time	30+	30+	216,800 <sup>2</sup>	0	27,679	216,800	(189,121)	2,425.61	5,753.44
electrical switch gear-switch	0428	1 switch	20	17	32,800 <sup>2</sup>	1,640	628	4,920	(4,292)	55.05	130.57
electrical switch gear-refurbish	0429	allowance	40	2	220,750 <sup>2</sup>	5,519	26,774	209,713	(182,939)	2,346.32	5,565.36

**COMPONENT INVENTORY**  
**LAGUNA WOODS MUTUAL NO. FIFTY**

**threshold = \$500**

**AS OF: 1/1/2023**

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
automatic transfer switch	0430	1 switch	30+	30+	0	0	0	0	0	0.00	0.00
variable frequency drive	0431	2 drives	20	16	30,700 <sup>3</sup>	1,535	784	6,140	(5,356)	68.70	162.94
motor control panel	0432	1 control panel	40	30	10,500 <sup>5</sup>	263	335	2,625	(2,290)	29.37	69.66
fire pump	0433	1 pump	40	31	45,050 <sup>5</sup>	1,126	1,294	10,136	(8,842)	113.40	268.99
fire pump controller	0434	1 controller	40	31	9,100 <sup>5</sup>	228	261	2,048	(1,787)	22.91	54.35
automatic transfer switch	0435	1 switch	40	31	11,300 <sup>5</sup>	283	325	2,543	(2,218)	28.45	67.49
jockey pump controller	0436	1 controller	40	31	3,300 <sup>5</sup>	83	95	743	(648)	8.31	19.72
jockey pump	0437	1 pump	20	11	4,850 <sup>5</sup>	243	279	2,183	(1,904)	24.42	57.93
fuel storage tank-generator	0438	1 tank	30+	30+	0	0	0	0	0	0.00	0.00
backflow prevention device-fire line	0439	1 device	40	39	19,200 <sup>2</sup>	480	61	480	(419)	5.37	12.74
electrical transformers	0440	42 transformers	40	33	221,000 <sup>3</sup>	5,525	4,938	38,675	(33,737)	432.71	1,026.36
air side fan coil units	0441	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
fan coil unit s-5	0442	1 unit	35	0	39,500 <sup>5</sup>	1,129	5,043	39,500	(34,457)	441.94	1,048.25
25 horsepower blower motor	0443	1 blower motor	15	0	9,250 <sup>5</sup>	617	1,181	9,250	(8,069)	103.49	245.48
variable frequency drive-fan coil unit s-5	0444	1 drive	20	16	5,900 <sup>5</sup>	295	151	1,180	(1,029)	13.20	31.31
motor control panel	0445	1 panel	40	31	9,600 <sup>5</sup>	240	276	2,160	(1,884)	24.17	57.32
fan coil unit s-4	0446	1 unit	35	0	32,350 <sup>5</sup>	924	4,130	32,350	(28,220)	361.94	858.50
7.5 horsepower blower- motor- s-4	0447	1 blower motor	15	9	6,450 <sup>3</sup>	430	329	2,580	(2,251)	28.87	68.47
variable frequency drive-fan coil unit s-4	0448	1 drive	20	16	5,900 <sup>5</sup>	295	151	1,180	(1,029)	13.20	31.31
kitchen fire suppression system	0449	1 system	15	1	7,150 <sup>5</sup>	477	852	6,673	(5,821)	74.66	177.09
fire sprinkler system-testing & replacements	0450	5 yr cycle/32 station	5	0	21,650 <sup>2</sup>	4,330	2,764	21,650	(18,886)	242.23	574.55
fan coil unit s-10	0451	1 unit	35	0	29,300 <sup>5</sup>	837	3,741	29,300	(25,559)	327.82	777.56
7.5 horsepower blower motor-s-10	0452	1 blower motor	15	9	4,300 <sup>3</sup>	287	220	1,720	(1,500)	19.24	45.65
fan coil unit s-11	0453	1 unit	35	0	24,550 <sup>5</sup>	701	3,134	24,550	(21,416)	274.67	651.51
thermostats	0454	311 units	20	13	361,000 <sup>3</sup>	18,050	16,131	126,350	(110,219)	1,413.64	3,353.07
closed loop plumbing system	0455	1 system	40	0	884,150 <sup>2</sup>	22,104	112,881	884,150	(771,269)	9,892.10	23,463.56
energy management system	0456	1 system	30	23	675,650 <sup>3</sup>	22,522	20,128	157,652	(137,524)	1,763.85	4,183.77
make-up air units-a	0457	2 units	30	0	32,250 <sup>5</sup>	1,075	4,117	32,250	(28,133)	360.82	855.85
make-up air units-b	0458	2 units	30	0	16,600 <sup>5</sup>	553	2,119	16,600	(14,481)	185.73	440.53
expansion tank-2000	0459	1 tank	35	11	9,500 <sup>5</sup>	271	832	6,514	(5,682)	72.88	172.87
expansion tank-2002	0460	1 tank	35	13	8,450 <sup>5</sup>	241	678	5,311	(4,633)	59.42	140.94

**COMPONENT INVENTORY**  
**LAGUNA WOODS MUTUAL NO. FIFTY**

threshold = \$500

AS OF: 1/1/2023

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
fire alarm station	0461	1 station	30	4	37,850 <sup>2</sup>	1,262	4,188	32,803	(28,615)	367.01	870.53
fire control centers	0462	2 control centers	30	4	22,550 <sup>5</sup>	752	2,495	19,543	(17,048)	218.65	518.63
elevators-mechanical (maintain)	0463	4 @ 15 stop	25	0	799,100 <sup>2</sup>	31,964	102,023	799,100	(697,077)	8,940.53	21,206.51
elevators-mechanical (replace/refurbish)	0463	to be determined	n/a	n/a	0	0	0	0	0	0.00	0.00
elevators-cab remodel	0464	4 cabs	15	0	391,300 <sup>3</sup>	26,087	49,958	391,300	(341,342)	4,377.96	10,384.31
trash chutes/doors	0465	allowance	15	0	5,750 <sup>2</sup>	383	734	5,750	(5,016)	64.33	152.59
distribution piping	0466	allowance	1	0	7,800 <sup>2</sup>	7,800	996	7,800	(6,804)	87.27	207.00
drainage/sewer piping - maintain	0467	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
drainage/sewer piping - replace	0468	allowance	5	1	87,950 <sup>2</sup>	17,590	8,983	70,360	(61,377)	787.21	1,867.21
leak detection camera	0469	allowance	1	0	5,450 <sup>2</sup>	5,450	696	5,450	(4,754)	60.98	144.63
cctv system-cameras	0470	2 cameras	12	0	4,100 <sup>4</sup>	342	523	4,100	(3,577)	45.87	108.81
cctv system-monitor	0471	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
cctv system-recorder	0472	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
fire annunciator system	0473	allowance	4	0	2,950 <sup>2</sup>	738	377	2,950	(2,573)	33.01	78.29
lighting-emergency	0474	15 fixtures	20	13	5,700 <sup>4</sup>	285	255	1,995	(1,740)	22.32	52.94
lighting-exit signs	0475	30 fixtures	20	13	3,300 <sup>4</sup>	165	147	1,155	(1,008)	12.92	30.65
lighting-interior	0476	610 fixtures	20	14	274,650 <sup>3</sup>	13,733	10,520	82,395	(71,875)	921.86	2,186.60
lighting-walkways	0477	84 fixtures	20	14	38,300 <sup>3</sup>	1,915	1,467	11,490	(10,023)	128.55	304.92
lighting-landscape	0478	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
main system/distribution	0479	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
accelerographs	0480	3 units	10	0	7,850 <sup>3</sup>	785	1,002	7,850	(6,848)	87.83	208.32
waste / vent stacks	0481	6 stacks	40	38	318,250 <sup>3</sup>	7,956	2,032	15,913	(13,881)	178.04	422.30
a/c risers	0482	5 risers	40	38	106,100 <sup>3</sup>	2,653	677	5,305	(4,628)	59.35	140.78

**COMPONENT INVENTORY**  
**LAGUNA WOODS MUTUAL NO. FIFTY**

threshold = \$500

AS OF: 1/1/2023

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
<b>KITCHEN</b>											
remote refrigeration compressor-a	0501	1 compressor	15	12	7,000 <sup>3</sup>	467	179	1,400	(1,221)	15.66	37.15
remote refrigeration compressor-b	0502	1 compressor	15	12	6,250 <sup>3</sup>	417	160	1,250	(1,090)	13.99	33.17
refrigeration coil-1998	0503	1 coil	20	0	6,400 <sup>5</sup>	320	817	6,400	(5,583)	71.60	169.84
pre-fab walk-in freezer	0504	1 freezer	40	1	39,150 <sup>5</sup>	979	4,873	38,171	(33,298)	427.07	1,012.98
refrigeration coil-2004	0505	1 coil	20	0	6,850 <sup>5</sup>	343	875	6,850	(5,975)	76.64	181.79
refrigeration coil-2005	0506	1 coil	20	1	5,950 <sup>5</sup>	298	722	5,653	(4,931)	63.25	150.02
pre-fab walk-in cooler	0507	1 cooler	40	21	23,300 <sup>5</sup>	583	1,413	11,068	(9,655)	123.83	293.72
refrigeration condensing unit	0508	1 unit	15	8	13,650 <sup>5</sup>	910	813	6,370	(5,557)	71.27	169.05
remote air cooled refrig condenser	0509	1 condenser	30	27	6,150 <sup>3</sup>	205	79	615	(536)	6.88	16.32
commercial ice machine	0510	1 ice machine	15	9	12,000 <sup>3</sup>	800	613	4,800	(4,187)	53.70	127.38
self-contained reach-in refrig units-2020	0511	2 units	20	16	20,250 <sup>3</sup>	1,013	517	4,050	(3,533)	45.31	107.48
self-contained reach-in refrig unit-2018	0512	1 unit	20	14	20,250 <sup>2</sup>	1,013	776	6,075	(5,299)	67.97	161.22
self-contained reach-in refrig unit-2019	0513	1 unit	20	15	20,250 <sup>2</sup>	1,013	646	5,063	(4,417)	56.65	134.36
self-contained reach-in refrig unit-2018	0514	1 unit	20	14	20,250 <sup>2</sup>	1,013	776	6,075	(5,299)	67.97	161.22
self-contained reach-in refrig unit-2019	0515	1 unit	20	15	20,250 <sup>2</sup>	1,013	646	5,063	(4,417)	56.65	134.36
yogurt server	0516	1 server	20	13	6,850 <sup>5</sup>	343	306	2,398	(2,092)	26.83	63.64
merchandizing chest freezer	0517	1 chest freezer	15	8	1,900 <sup>5</sup>	127	113	887	(774)	9.92	23.54
commercial dishwasher	0518	rented/ operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
food prep station	0519	1 station	40	0	7,050 <sup>5</sup>	176	900	7,050	(6,150)	78.88	187.09
food prep sink	0520	1 sink	40	0	4,150 <sup>5</sup>	104	530	4,150	(3,620)	46.43	110.13
steam cooker	0521	1 steam cooker	15	0	12,600 <sup>5</sup>	840	1,609	12,600	(10,991)	140.97	334.38

**COMPONENT INVENTORY**  
**LAGUNA WOODS MUTUAL NO. FIFTY**

threshold = \$500

AS OF: 1/1/2023

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
dual convection oven	0522	1 convection oven	20	14	9,550 <sup>3</sup>	478	366	2,865	(2,499)	32.05	76.03
chef's proofing oven	0523	1 proofing oven	20	15	10,800 <sup>3</sup>	540	345	2,700	(2,355)	30.21	71.65
chef's holding oven	0524	2 holding ovens	20	11	1,950 <sup>5</sup>	98	112	878	(766)	9.82	23.30
braising pan	0525	1 pan	25	21	19,200 <sup>3</sup>	768	392	3,072	(2,680)	34.37	81.52
deep fryer	0526	1 deep fryer	15	11	5,350 <sup>3</sup>	357	182	1,427	(1,245)	15.97	37.87
salamander line cooker	0527	1 line cooker	25	22	11,000 <sup>3</sup>	440	169	1,320	(1,151)	14.77	35.03
chef's cooking line up	0528	1 cooking line up	30	13	23,050 <sup>5</sup>	768	1,668	13,062	(11,394)	146.14	346.64
food holding cabinet	0529	1 cabinet	25	20	10,800 <sup>3</sup>	432	276	2,160	(1,884)	24.17	57.32
commercial toaster oven	0530	1 toaster oven	20	6	1,950 <sup>5</sup>	98	174	1,365	(1,191)	15.27	36.22
commercial food processor	0531	1 food processor	15	6	1,850 <sup>5</sup>	123	142	1,110	(968)	12.42	29.46
commercial dough mixer	0532	1 mixer	25	18	7,350 <sup>5</sup>	294	263	2,058	(1,795)	23.03	54.62
utensil wash station	0533	1 wash station	40	37	9,800 <sup>3</sup>	245	94	735	(641)	8.22	19.51
dual island exhaust hood	0534	1 exhaust hood	40	14	89,100 <sup>5</sup>	2,228	7,394	57,915	(50,521)	647.97	1,536.95
kitchen hood exhauster	0535	1 hood exhauster	30	26	25,550 <sup>2</sup>	852	435	3,407	(2,972)	38.12	90.41
char broiler	0536	1 char broiler	25	16	6,200 <sup>5</sup>	248	285	2,232	(1,947)	24.97	59.23
incandescent dimmers	0537	10 dimmers	25	1	11,100 <sup>5</sup>	444	1,360	10,656	(9,296)	119.22	282.79
equipment electrical panel	0538	1 panel	30	27	7,750 <sup>3</sup>	258	99	775	(676)	8.67	20.57
electrical transformer-300 kva	0539	1 transformer	35	26	21,150 <sup>5</sup>	604	694	5,439	(4,745)	60.85	144.34
slicer	0540	1 slicer	15	6	4,050 <sup>3</sup>	270	310	2,430	(2,120)	27.19	64.49
<b>FLOORING</b>											
carpeting-hallways	0601	6,500 sq yds	8	0	274,100 <sup>4</sup>	34,263	34,995	274,100	(239,105)	3,066.70	7,274.06
carpeting-recreation	0602	940 sq yds	8	3	41,550 <sup>4</sup>	5,194	3,316	25,969	(22,653)	290.55	689.16
carpeting-administration	0603	220 sq yds	10	3	8,950 <sup>4</sup>	895	800	6,265	(5,465)	70.09	166.26
vinyl	0604	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
tile polish	0605	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
tile-recreation	0606	3,000 sq ft	30	23	35,850 <sup>4</sup>	1,195	1,068	8,365	(7,297)	93.59	221.99
tile-administration	0607	5,600 sq ft	30	3	70,850 <sup>4</sup>	2,362	8,141	63,765	(55,624)	713.42	1,692.19

**COMPONENT INVENTORY**  
**LAGUNA WOODS MUTUAL NO. FIFTY**

threshold = \$500

AS OF: 1/1/2023

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
<b>LANDSCAPE/HARDSCAPE</b>											
asphalt seal coat - older	0701	99,000 sq ft	5	2	89,100 <sup>3</sup>	17,820	6,825	53,460	(46,635)	598.12	1,418.72
asphalt seal coat - newer	0702	49,000 sq ft	5	1	44,500 <sup>2</sup>	8,900	4,545	35,600	(31,055)	398.30	944.75
asphalt replacement - older	0703	99,000 sq ft	20	0	415,800 <sup>1</sup>	20,790	53,086	415,800	(362,714)	4,652.08	11,034.49
asphalt replacement - newer	0704	49,000 sq ft	20	16	205,750 <sup>1</sup>	10,288	5,254	41,150	(35,896)	460.40	1,092.04
concrete flatwork	0705	allowance	1	0	2,200 <sup>3</sup>	2,200	281	2,200	(1,919)	24.61	58.38
concrete-stamped	0706	operating budget	30+	30+	0	0	0	0	0	0.00	0.00
irrigation equipment	0707	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
landscaping	0708	allowance	1	0	10,750 <sup>3</sup>	10,750	1,372	10,750	(9,378)	120.27	285.28
koi pond-lining	0709	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
koi pond-equipment	0710	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
courtyard patio	0711	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00

**COMPONENT INVENTORY**  
**LAGUNA WOODS MUTUAL NO. FIFTY**

threshold = \$500

AS OF: 1/1/2023

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
<b>RECREATION FACILITIES</b>											
furnishings-administration/maintenance	0801	16 items	20	16	5,600 <sup>4</sup>	280	143	1,120	(977)	12.53	29.72
furnishings-administration/finance	0802	56 items	20	16	30,650 <sup>1</sup>	1,533	783	6,130	(5,347)	68.58	162.68
furnishings-administration/conference	0803	38 items	20	16	12,550 <sup>1</sup>	628	320	2,510	(2,190)	28.08	66.61
furnishings-administration/kitchen	0804	13 items	20	16	6,900 <sup>1</sup>	345	176	1,380	(1,204)	15.44	36.62
furnishings-administration/house	0805	10 items	20	16	6,450 <sup>1</sup>	323	165	1,290	(1,125)	14.43	34.23
furnishings-recreation/lobby	0806	213 items	20	18	136,600 <sup>1</sup>	6,830	1,744	13,660	(11,916)	152.83	362.51
furnishings-recreation/halls	0807	252 items	10	8	162,250 <sup>1</sup>	16,225	4,143	32,450	(28,307)	363.06	861.16
furnishings-recreation/crystal dining	0808	157 items	20	16	78,800 <sup>1</sup>	3,940	2,012	15,760	(13,748)	176.33	418.24
furnishings-recreation/calif dining	0809	174 items	20	16	78,750 <sup>1</sup>	3,938	2,011	15,750	(13,739)	176.22	417.97
furnishings-recreation/calif patio	0810	97 items	8	4	23,000 <sup>4</sup>	2,875	1,468	11,500	(10,032)	128.66	305.19
furnishings-recreation/key club	0811	137 items	20	16	77,600 <sup>4</sup>	3,880	1,981	15,520	(13,539)	173.64	411.87
furnishings-recreation/bridge rm	0812	127 items	20	16	40,100 <sup>1</sup>	2,005	1,024	8,020	(6,996)	89.73	212.83
furnishings-recreation/rendezvous	0813	39 items	20	16	13,650 <sup>1</sup>	683	349	2,730	(2,381)	30.54	72.45
furnishings-recreation/orchester hall	0814	75 items	20	16	42,500 <sup>1</sup>	2,125	1,085	8,500	(7,415)	95.10	225.57
furnishings-recreation/orchester sound equip	0815	19 items	10	6	48,950 <sup>2</sup>	4,895	2,500	19,580	(17,080)	219.07	519.61
furnishings-recreation/guest suite	0816	allowance	20	16	7,300 <sup>2</sup>	365	186	1,460	(1,274)	16.33	38.75
furnishings-recreation/zen garden	0817	45 items	20	0	26,500 <sup>1</sup>	1,325	3,383	26,500	(23,117)	296.49	703.26
furnishings-recreation/koi pond	0818	12 items	5	0	3,600 <sup>4</sup>	720	460	3,600	(3,140)	40.28	95.54
furnishings-kitchen/key club	0819	6 items	20	16	8,850 <sup>1</sup>	443	226	1,770	(1,544)	19.80	46.97
furnishings-kitchen/residential	0820	9 items	20	16	10,600 <sup>1</sup>	530	271	2,120	(1,849)	23.72	56.26
furnishings-kitchen/employee tower	0821	49 items	30	26	30,650 <sup>1</sup>	1,022	522	4,087	(3,565)	45.73	108.46
furnishings-kitchen/emp maint	0822	49 items	30	26	9,450 <sup>1</sup>	315	161	1,260	(1,099)	14.10	33.44
furnishings-restrooms/key club	0823	19 items	20	16	20,300 <sup>4</sup>	1,015	518	4,060	(3,542)	45.42	107.74
furnishings-restrooms/lobby-dining	0824	15 items	20	16	15,550 <sup>4</sup>	778	397	3,110	(2,713)	34.80	82.53
furnishings-restrooms/lobby-rec desk	0825	26 items	20	16	30,650 <sup>4</sup>	1,533	783	6,130	(5,347)	68.58	162.68
furnishings-restrooms/employee tower	0826	29 items	30	26	18,100 <sup>4</sup>	603	308	2,413	(2,105)	27.00	64.04
furnishings-restrooms/employee maint	0827	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
furnishings-restrooms/food svc	0828	25 items	30	26	20,800 <sup>4</sup>	693	354	2,773	(2,419)	31.03	73.59
music equipment	0829	5 items	10	7	20,650 <sup>3</sup>	2,065	791	6,195	(5,404)	69.31	164.40
bingo equipment	0830	allowance	10	0	11,350 <sup>3</sup>	1,135	1,449	11,350	(9,901)	126.99	301.21

**COMPONENT INVENTORY**  
LAGUNA WOODS MUTUAL NO. FIFTY

threshold = \$500

AS OF: 1/1/2023

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEP	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEP	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
<b>MISCELLANEOUS</b>											
fire extinguishers	0901	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
mailboxes	0902	312 mailboxes	20	17	20,750 <sup>3</sup>	1,038	397	3,113	(2,716)	34.83	82.61
directory boards	0903	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
signage	0904	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
monuments	0905	4 monuments	20	14	9,950 <sup>4</sup>	498	381	2,985	(2,604)	33.40	79.22
laundry equipment	0906	replace 3 sets/ year	1	0	4,550 <sup>3</sup>	4,550	581	4,550	(3,969)	50.91	120.75
extractors	0907	6 extractors	10	7	21,900 <sup>3</sup>	2,190	839	6,570	(5,731)	73.51	174.35
maintenance equipment	0908	allowance	10	0	34,500 <sup>2</sup>	3,450	4,405	34,500	(30,095)	385.99	915.56
chevy colorado	0909	1 truck	12	8	22,000 <sup>3</sup>	1,833	936	7,333	(6,397)	82.04	194.60
<b>CONTINGENCY RESERVE</b>	1001	5% of total annual expenditures - see "Reserve Expenditures by Year" schedule for details			<b>195,780</b>	<b>195,780</b>	<b>24,996</b>	<b>195,780</b>	<b>(170,784)</b>	<b>2,190.44</b>	<b>5,195.61</b>
<b>TOTALS</b>					<b>14,192,180</b>	<b>1,039,976</b>	<b>1,175,585</b>	<b>9,207,870</b>	<b>(8,032,285)</b>	<b>103,020.00</b>	<b>244,358.33</b>

**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

<b>Percent Funded: ratio of the actual reserve balance to the component accumulated depreciation</b>	<b>12.77%</b>
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**COMPONENT INVENTORY ADDENDUM  
LAGUNA WOODS MUTUAL NO. FIFTY**

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST
			USEFUL	REMAIN	
<b>COMPONENTS WITH 0 YEARS REMAINING LIFE:</b>					
modified cap sheet roof	0101	16,900 sq ft	20	0	231,650
membrane decks-units (rsrf)	0104	18,800 sq ft	20	0	189,050
membrane decks-common (rsrf)	0106	2,400 sq ft	15	0	22,000
membrane decks-common (coat)	0107	2,400 sq ft	5	0	7,750
window replacement	0206	allowance	1	0	3,400
doors	0303	1,248 sides	5	0	79,900
parking stripes & curbing	0312	400 spaces & 2,200 lf	5	0	9,100
pump control centers	0405	2 control centers	15	0	9,400
purge units	0410	2 purge units	15	0	12,250
fan coil unit s-5	0442	1 unit	35	0	39,500
25 horsepower blower motor	0443	1 blower motor	15	0	9,250
fan coil unit s-4	0446	1 unit	35	0	32,350
fire sprinkler system-testing & replacements	0450	5 yr cycle/32 station	5	0	21,650
fan coil unit s-10	0451	1 unit	35	0	29,300
fan coil unit s-11	0453	1 unit	35	0	24,550
closed loop plumbing system	0455	1 system	40	0	884,150
make-up air units-a	0457	2 units	30	0	32,250
make-up air units-b	0458	2 units	30	0	16,600
elevators-mechanical (maintain)	0463	4 @ 15 stop	25	0	799,100
elevators-cab remodel	0464	4 cabs	15	0	391,300
trash chutes/doors	0465	allowance	15	0	5,750
distribution piping	0466	allowance	1	0	7,800
leak detection camera	0469	allowance	1	0	5,450
cctv system-cameras	0470	2 cameras	12	0	4,100
fire annunciator system	0473	allowance	4	0	2,950
accelerographs	0480	3 units	10	0	7,850
refrigeration coil-1998	0503	1 coil	20	0	6,400
refrigeration coil-2004	0505	1 coil	20	0	6,850
food prep station	0519	1 station	40	0	7,050
food prep sink	0520	1 sink	40	0	4,150
steam cooker	0521	1 steam cooker	15	0	12,600
carpeting-hallways	0601	6,500 sq yds	8	0	274,100
asphalt replacement - older	0703	99,000 sq ft	20	0	415,800
concrete flatwork	0705	allowance	1	0	2,200
landscaping	0708	allowance	1	0	10,750
furnishings-recreation/zen garden	0817	45 items	20	0	26,500
furnishings-recreation/koi pond	0818	12 items	5	0	3,600
bingo equipment	0830	allowance	10	0	11,350
laundry equipment	0906	replace 3 sets/ year	1	0	4,550
maintenance equipment	0908	allowance	10	0	34,500
<b>TOTAL</b>					<b>3,698,800</b>

**COMPONENT INVENTORY ADDENDUM  
LAGUNA WOODS MUTUAL NO. FIFTY**

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST
			USEFUL	REMAIN	
<b>COMPONENTS WITH 1 YEAR REMAINING LIFE:</b>					
concrete tile roof	0102	69,350 sq ft	30	1	790,600
interior flatwork-internal halls (ph1)	0305	112,000 sq ft	5	1	112,550
interior flatwork-internal halls (ph2)	0306	112,000 sq ft	5	1	112,550
generator battery charger	0407	1 battery charger	15	1	6,050
kitchen fire suppression system	0449	1 system	15	1	7,150
drainage/sewer piping - replace	0468	allowance	5	1	87,950
pre-fab walk-in freezer	0504	1 freezer	40	1	39,150
refrigeration coil-2005	0506	1 coil	20	1	5,950
incandescent dimmers	0537	10 dimmers	25	1	11,100
asphalt seal coat - newer	0702	49,000 sq ft	5	1	44,500
<b>TOTAL</b>					<b>1,217,550</b>
<b>COMPONENTS WITH 2 YEARS REMAINING LIFE:</b>					
electrical switch gear-refurbish	0429	allowance	40	2	220,750
asphalt seal coat - older	0701	99,000 sq ft	5	2	89,100
<b>TOTAL</b>					<b>309,850</b>

## COMPARISON OF FUNDING PLANS / ILLUSTRATIONS

### LAGUNA WOODS MUTUAL NO. FIFTY

FUNDING ILLUSTRATION #1			FUNDING ILLUSTRATION #2			FUNDING PLAN #3			FUNDING ILLUSTRATION #4		
YEAR	Monthly Contribution	Percent Funded	Monthly Contribution	Annual % Change	Percent Funded	Monthly Contribution	Annual % Change	Percent Funded	Monthly Contribution	Annual % Change	Percent Funded
1/1/2023	103,020	12.77%	244,353	137.19%	12.77%	244,358	137.20%	12.77%	754,664	632.54%	12.77%
1/1/2024	103,020	-27.67%	112,070	-54.14%	0.00%	244,358	0.00%	0.00%	81,382	-89.22%	100.00%
1/1/2025	103,020	-31.12%	103,020	-8.08%	0.00%	244,358	0.00%	27.40%	93,213	14.54%	100.00%
1/1/2026	103,020	-14.42%	148,753	44.39%	13.06%	244,358	0.00%	63.20%	82,515	-11.48%	100.00%
1/1/2027	103,020	-47.56%	103,020	-30.74%	0.00%	123,216	-49.58%	90.09%	86,275	4.56%	100.00%
1/1/2028	103,020	-22.40%	103,020	0.00%	18.03%	123,216	0.00%	99.14%	90,648	5.07%	100.00%
1/1/2029	103,020	-4.42%	103,020	0.00%	30.75%	123,216	0.00%	105.05%	93,760	3.43%	100.00%
1/1/2030	103,020	5.03%	103,020	0.00%	37.53%	123,216	0.00%	109.49%	96,153	2.55%	100.00%
1/1/2031	103,020	11.53%	103,020	0.00%	42.17%	123,216	0.00%	113.09%	97,008	0.89%	100.00%
1/1/2032	103,020	17.63%	103,020	0.00%	46.45%	123,216	0.00%	116.08%	100,876	3.99%	100.00%
1/1/2033	103,020	26.73%	103,020	0.00%	52.46%	123,216	0.00%	117.19%	105,696	4.78%	100.00%
1/1/2034	103,020	33.36%	103,020	0.00%	56.65%	123,216	0.00%	117.57%	107,938	2.12%	100.00%
1/1/2035	103,020	36.79%	103,020	0.00%	58.70%	123,216	0.00%	118.16%	124,416	15.27%	100.00%
1/1/2036	103,020	40.11%	103,020	0.00%	60.15%	123,216	0.00%	116.49%	110,848	-10.91%	100.00%
1/1/2037	103,020	24.89%	103,020	0.00%	49.71%	123,216	0.00%	121.90%	116,739	5.31%	100.00%
1/1/2038	103,020	28.12%	103,020	0.00%	51.37%	123,216	0.00%	121.23%	128,157	9.78%	100.00%
1/1/2039	103,020	27.57%	103,020	0.00%	50.12%	123,216	0.00%	120.06%	117,069	-8.65%	100.00%
1/1/2040	103,020	9.64%	103,020	0.00%	37.20%	123,216	0.00%	125.32%	119,827	2.36%	100.00%
1/1/2041	103,020	12.94%	103,020	0.00%	38.86%	123,216	0.00%	124.23%	121,987	1.80%	100.00%
1/1/2042	103,020	18.13%	103,020	0.00%	41.88%	123,216	0.00%	122.34%	133,947	9.80%	100.00%
1/1/2043	103,020	24.93%	103,020	0.00%	45.84%	123,216	0.00%	118.61%	130,748	-2.39%	100.00%
1/1/2044	103,020	19.54%	103,020	0.00%	41.17%	123,216	0.00%	118.51%	132,876	1.63%	100.00%
1/1/2045	103,020	21.98%	103,020	0.00%	42.21%	123,216	0.00%	116.41%	157,567	18.58%	100.00%
1/1/2046	103,020	26.34%	103,020	0.00%	44.28%	123,216	0.00%	111.73%	136,801	-13.18%	100.00%
1/1/2047	103,020	-1.15%	103,020	0.00%	22.59%	123,216	0.00%	114.06%	145,975	6.71%	100.00%
1/1/2048	103,020	2.59%	103,020	0.00%	24.46%	123,216	0.00%	110.70%	146,215	0.16%	100.00%
1/1/2049	103,020	-1.86%	103,020	0.00%	20.06%	123,216	0.00%	108.46%	147,601	0.95%	100.00%
1/1/2050	103,020	-1.16%	103,020	0.00%	19.71%	123,216	0.00%	105.79%	153,071	3.71%	100.00%
1/1/2051	103,020	4.22%	103,020	0.00%	23.11%	123,216	0.00%	102.74%	156,092	1.97%	100.00%
1/1/2052	103,020	8.12%	103,020	0.00%	25.45%	123,216	0.00%	100.00%	162,077	3.83%	100.00%

**AVERAGE:**

**8.57%**

**34.27%**

**104.66%**

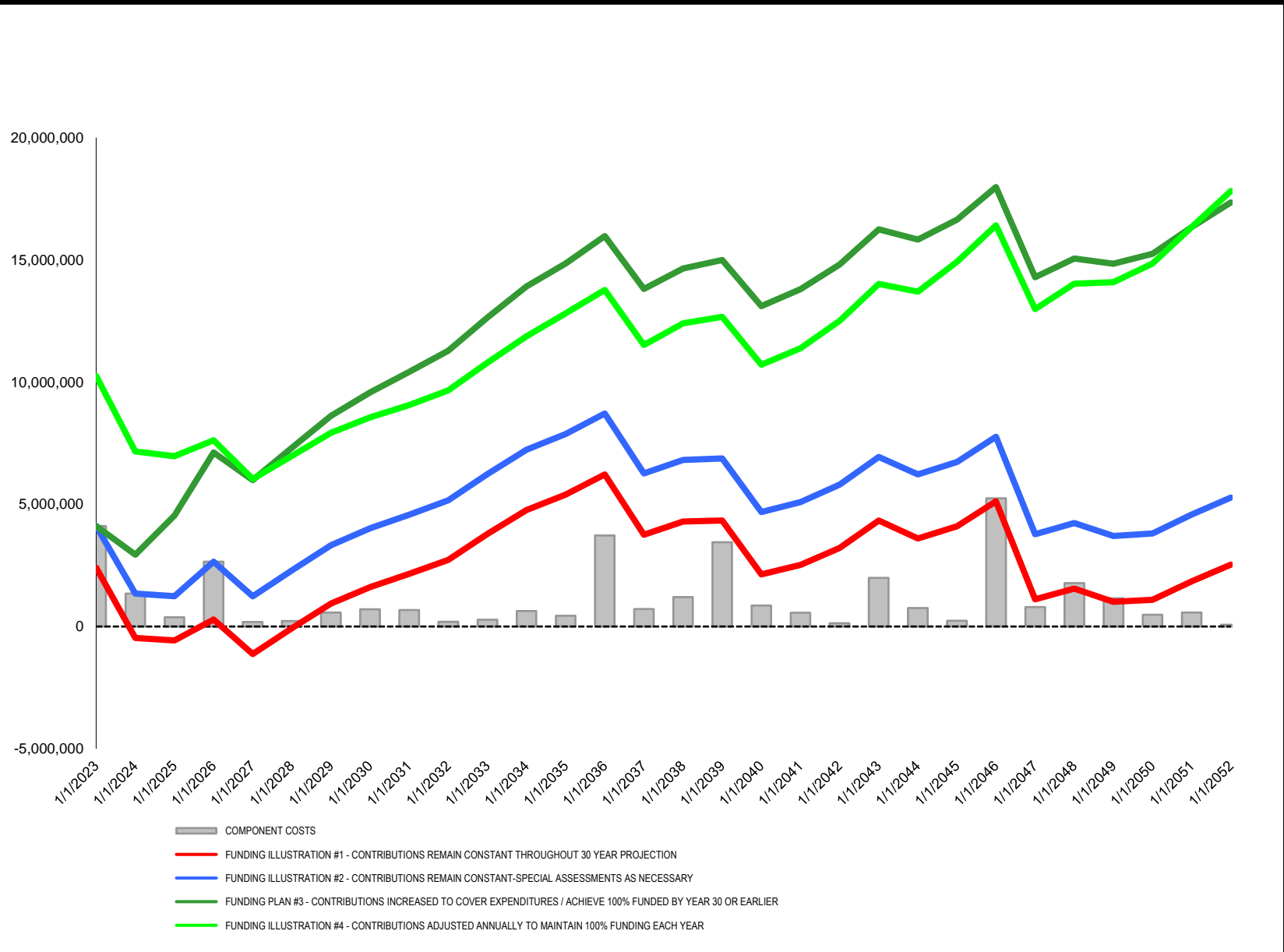
**100.00%**

FOOTNOTES:

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

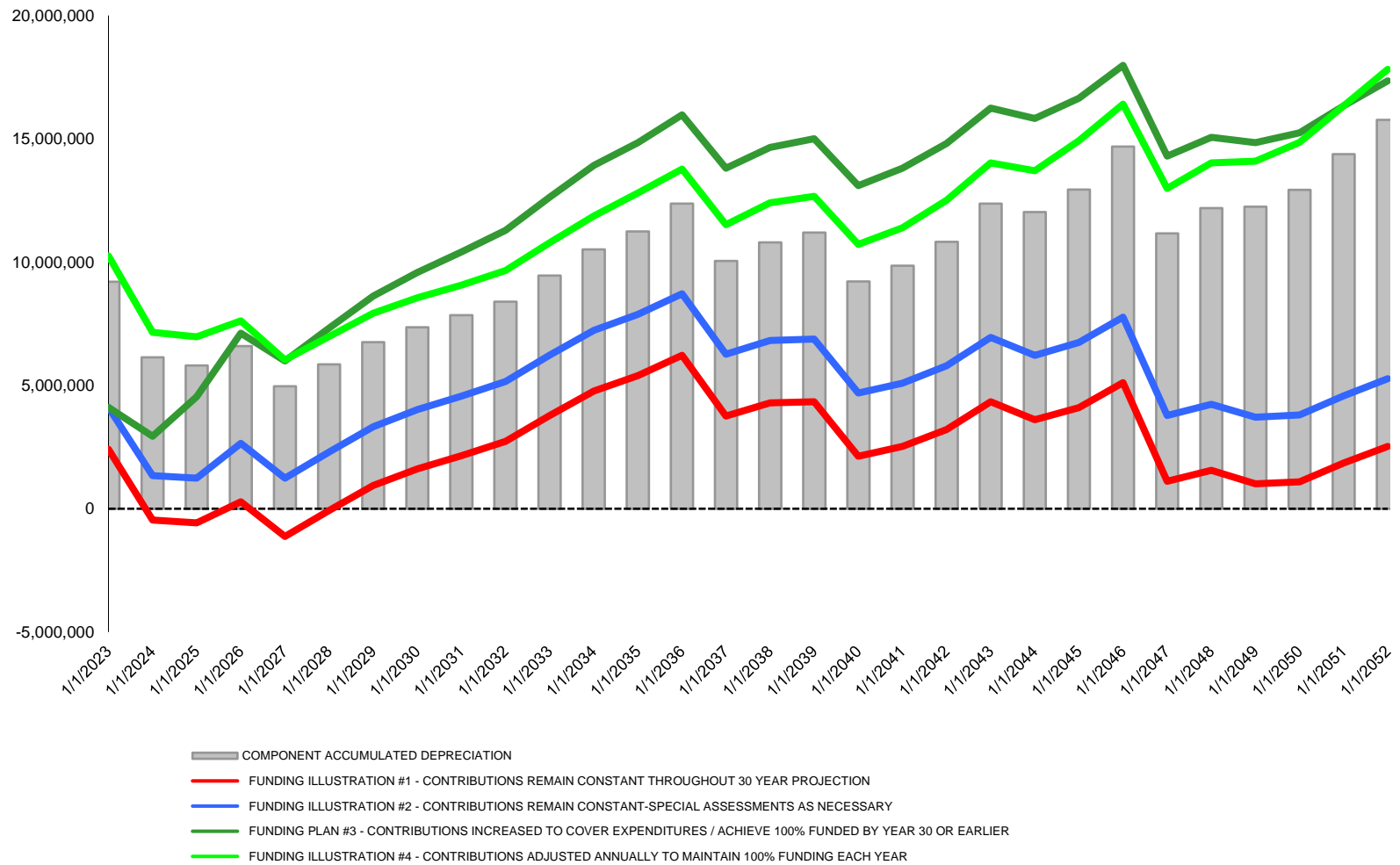
# LAGUNA WOODS MUTUAL NO. FIFTY

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



# LAGUNA WOODS MUTUAL NO. FIFTY

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



**FUNDING ILLUSTRATION #1** (assumption: current contribution remains constant throughout 30 year projection) **ILLUSTRATION ONLY / NOT RECOMMENDED**  
**LAGUNA WOODS MUTUAL NO. FIFTY** **ANNUAL BASIS**

DESCRIPTION	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	1/1/2036	1/1/2037
RESERVE CONTRIBUTION	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240
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	219	3,888	7,270	12,219	18,397	23,298	27,735	22,751	16,882
COMPONENT COSTS (b)	(4,111,380)	(1,344,775)	(378,152)	(2,648,426)	(184,716)	(223,976)	(567,988)	(704,949)	(669,392)	(199,287)	(277,142)	(629,575)	(438,646)	(3,719,064)	(718,282)
<b>NET RECEIPTS/(DISBURSE)</b>	<b>(2,875,140)</b>	<b>(108,535)</b>	858,088	<b>(1,412,186)</b>	1,051,524	1,012,265	668,470	535,179	574,118	1,049,172	977,495	629,963	825,329	<b>(2,460,073)</b>	534,840
CASH BALANCE: begin year	1,175,585	(1,699,555)	(1,808,090)	(950,002)	(2,362,187)	(1,310,663)	(298,399)	370,072	905,251	1,479,369	2,528,541	3,506,036	4,135,999	4,961,328	2,501,255
CASH BALANCE: end year	(1,699,555)	(1,808,090)	(950,002)	(2,362,187)	(1,310,663)	(298,399)	370,072	905,251	1,479,369	2,528,541	3,506,036	4,135,999	4,961,328	2,501,255	3,036,095
COMPONENT ACCUMULATED DEPRECIATION (c)	9,207,870	6,142,549	5,810,906	6,589,234	4,966,327	5,849,991	6,752,324	7,352,589	7,847,962	8,392,332	9,458,143	10,510,420	11,242,620	12,369,168	10,048,835
less: beginning cash balance	1,175,585	(1,699,555)	(1,808,090)	(950,002)	(2,362,187)	(1,310,663)	(298,399)	370,072	905,251	1,479,369	2,528,541	3,506,036	4,135,999	4,961,328	2,501,255
over/(under) funded-total	(8,032,285)	(7,842,104)	(7,618,996)	(7,539,235)	(7,328,514)	(7,160,654)	(7,050,723)	(6,982,517)	(6,942,711)	(6,912,963)	(6,929,602)	(7,004,384)	(7,106,620)	(7,407,840)	(7,547,580)
" " " per unit	(25,827)	(25,216)	(24,498)	(24,242)	(23,564)	(23,025)	(22,671)	(22,452)	(22,324)	(22,228)	(22,282)	(22,522)	(22,851)	(23,819)	(24,269)

DESCRIPTION	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	1/1/2051	1/1/2052
RESERVE CONTRIBUTION	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	18,668	12,121	6,598	9,873	15,391	16,576	15,844	20,469	11,402	569	266	0	1,391	5,753	11,402
COMPONENT COSTS (b)	(1,203,727)	(3,447,238)	(855,577)	(558,976)	(128,821)	(1,986,937)	(758,122)	(233,472)	(5,244,877)	(793,008)	(1,779,598)	(1,158,285)	(481,566)	(567,167)	(69,735)
<b>NET RECEIPTS/(DISBURSE)</b>	<b>51,181</b>	<b>(2,198,878)</b>	387,261	687,137	1,122,810	<b>(734,121)</b>	493,962	1,023,238	<b>(3,997,235)</b>	443,801	<b>(543,091)</b>	77,955	756,065	674,826	1,177,907
CASH BALANCE: begin year	3,036,095	3,087,276	888,398	1,275,659	1,962,796	3,085,605	2,351,484	2,845,446	3,868,683	(128,551)	315,250	(227,842)	(149,887)	606,178	1,281,005
CASH BALANCE: end year	3,087,276	888,398	1,275,659	1,962,796	3,085,605	2,351,484	2,845,446	3,868,683	(128,551)	315,250	(227,842)	(149,887)	606,178	1,281,005	2,458,912
COMPONENT ACCUMULATED DEPRECIATION (c)	10,795,164	11,196,576	9,216,591	9,857,261	10,825,379	12,374,869	12,031,542	12,944,304	14,686,132	11,161,912	12,192,016	12,241,711	12,931,614	14,370,395	15,768,497
less: beginning cash balance	3,036,095	3,087,276	888,398	1,275,659	1,962,796	3,085,605	2,351,484	2,845,446	3,868,683	(128,551)	315,250	(227,842)	(149,887)	606,178	1,281,005
over/(under) funded-total	(7,759,070)	(8,109,301)	(8,328,193)	(8,581,602)	(8,862,584)	(9,289,264)	(9,680,058)	(10,098,858)	(10,817,449)	(11,290,463)	(11,876,766)	(12,469,553)	(13,081,501)	(13,764,217)	(14,487,492)
" " " per unit	(24,949)	(26,075)	(26,779)	(27,594)	(28,497)	(29,869)	(31,126)	(32,472)	(34,783)	(36,304)	(38,189)	(40,095)	(42,063)	(44,258)	(46,584)

FOOTNOTES: (a) Interest income calculated on average balance less Federal & State income taxes of 39.3% Rate: 1.0000%  
(b) See "Reserve Expenditures By Year Schedule"  
(c) See "Component Accumulated Depreciation Analysis"

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

**LAGUNA WOODS MUTUAL NO. FIFTY**

**ANNUAL BASIS**

DESCRIPTION	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	1/1/2036	1/1/2037
RESERVE CONTRIBUTION	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240
SPECIAL ASSESSMENT	1,696,000	108,600	0	548,800	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	3,584	0	2,625	2,624	3,216	9,547	14,744	18,502	21,974	27,012	33,282	38,273	42,802	37,910	32,133
COMPONENT COSTS (b)	(4,111,380)	(1,344,775)	(378,152)	(2,648,426)	(184,716)	(223,976)	(567,988)	(704,949)	(669,392)	(199,287)	(277,142)	(629,575)	(438,646)	(3,719,064)	(718,282)
NET RECEIPTS/(DISBURSE)	(1,175,556)	65	860,712	(860,761)	1,054,740	1,021,811	682,996	549,793	588,822	1,063,966	992,379	644,938	840,396	(2,444,914)	550,091
CASH BALANCE: begin year	1,175,585	29	95	860,807	46	1,054,786	2,076,597	2,759,593	3,309,386	3,898,208	4,962,174	5,954,553	6,599,492	7,439,887	4,994,973
CASH BALANCE: end year	29	95	860,807	46	1,054,786	2,076,597	2,759,593	3,309,386	3,898,208	4,962,174	5,954,553	6,599,492	7,439,887	4,994,973	5,545,064
COMPONENT ACCUMULATED DEPRECIATION (c)	9,207,870	6,142,549	5,810,906	6,589,234	4,966,327	5,849,991	6,752,324	7,352,589	7,847,962	8,392,332	9,458,143	10,510,420	11,242,620	12,369,168	10,048,835
less: beginning cash balance	1,175,585	29	95	860,807	46	1,054,786	2,076,597	2,759,593	3,309,386	3,898,208	4,962,174	5,954,553	6,599,492	7,439,887	4,994,973
over/(under) funded-total	(8,032,285)	(6,142,519)	(5,810,811)	(5,728,426)	(4,966,281)	(4,795,204)	(4,675,727)	(4,592,996)	(4,538,575)	(4,494,124)	(4,495,969)	(4,555,867)	(4,643,128)	(4,929,281)	(5,053,862)
" " " per unit	(25,827)	(19,751)	(18,684)	(18,419)	(15,969)	(15,419)	(15,034)	(14,768)	(14,593)	(14,451)	(14,456)	(14,649)	(14,930)	(15,850)	(16,250)

DESCRIPTION	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	1/1/2051	1/1/2052
RESERVE CONTRIBUTION	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240	1,236,240
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	34,013	27,559	22,131	25,501	31,115	32,396	31,760	36,483	27,514	16,780	16,576	15,254	17,894	22,357	28,107
COMPONENT COSTS (b)	(1,203,727)	(3,447,238)	(855,577)	(558,976)	(128,821)	(1,986,937)	(758,122)	(233,472)	(5,244,877)	(793,008)	(1,779,598)	(1,158,285)	(481,566)	(567,167)	(69,735)
NET RECEIPTS/(DISBURSE)	66,526	(2,183,439)	402,794	702,765	1,138,533	(718,301)	509,878	1,039,251	(3,981,123)	460,011	(526,782)	93,209	772,568	691,430	1,194,612
CASH BALANCE: begin year	5,545,064	5,611,590	3,428,151	3,830,945	4,533,710	5,672,243	4,953,942	5,463,820	6,503,072	2,521,949	2,981,961	2,455,179	2,548,388	3,320,956	4,012,386
CASH BALANCE: end year	5,611,590	3,428,151	3,830,945	4,533,710	5,672,243	4,953,942	5,463,820	6,503,072	2,521,949	2,981,961	2,455,179	2,548,388	3,320,956	4,012,386	5,206,998
COMPONENT ACCUMULATED DEPRECIATION (c)	10,795,164	11,196,576	9,216,591	9,857,261	10,825,379	12,374,869	12,031,542	12,944,304	14,686,132	11,161,912	12,192,016	12,241,711	12,931,614	14,370,395	15,768,497
less: beginning cash balance	5,545,064	5,611,590	3,428,151	3,830,945	4,533,710	5,672,243	4,953,942	5,463,820	6,503,072	2,521,949	2,981,961	2,455,179	2,548,388	3,320,956	4,012,386
over/(under) funded-total	(5,250,100)	(5,584,986)	(5,788,440)	(6,026,316)	(6,291,669)	(6,702,626)	(7,077,600)	(7,480,483)	(8,183,060)	(8,639,963)	(9,210,055)	(9,786,533)	(10,383,226)	(11,049,439)	(11,756,111)
" " " per unit	(16,881)	(17,958)	(18,612)	(19,377)	(20,230)	(21,552)	(22,758)	(24,053)	(26,312)	(27,781)	(29,614)	(31,468)	(33,387)	(35,529)	(37,801)

FOOTNOTES:

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

Rate: 1.0000%

(b) See "Reserve Expenditures By Year Schedule"

(c) See "Component Accumulated Depreciation Analysis"

**FUNDING PLAN #3** (assumption: current contribution increased as necessary to cover all expenditures)  
**LAGUNA WOODS MUTUAL NO. FIFTY**

**RECOMMENDED TO BE ADOPTED**

**ANNUAL BASIS**

DESCRIPTION	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	1/1/2036	1/1/2037
RESERVE CONTRIBUTION	2,932,300	2,932,300	2,932,300	2,932,300	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	3,584	4,855	17,550	26,336	31,322	39,307	46,168	51,601	56,757	63,491	71,465	78,173	84,427	81,273	77,243
COMPONENT COSTS (b)	(4,111,380)	(1,344,775)	(378,152)	(2,648,426)	(184,716)	(223,976)	(567,988)	(704,949)	(669,392)	(199,287)	(277,142)	(629,575)	(438,646)	(3,719,064)	(718,282)
<b>NET RECEIPTS/(DISBURSE)</b>	<b>(1,175,496)</b>	<b>1,592,380</b>	<b>2,571,698</b>	<b>310,211</b>	<b>1,325,199</b>	<b>1,293,924</b>	<b>956,773</b>	<b>825,245</b>	<b>865,958</b>	<b>1,342,797</b>	<b>1,272,916</b>	<b>927,191</b>	<b>1,124,374</b>	<b>(2,159,199)</b>	<b>837,554</b>
CASH BALANCE: begin year	1,175,585	90	1,592,470	4,164,168	4,474,378	5,799,577	7,093,501	8,050,274	8,875,519	9,741,477	11,084,274	12,357,190	13,284,381	14,408,755	12,249,556
CASH BALANCE: end year	90	1,592,470	4,164,168	4,474,378	5,799,577	7,093,501	8,050,274	8,875,519	9,741,477	11,084,274	12,357,190	13,284,381	14,408,755	12,249,556	13,087,110
COMPONENT ACCUMULATED DEPRECIATION (c)	9,207,870	6,142,549	5,810,906	6,589,234	4,966,327	5,849,991	6,752,324	7,352,589	7,847,962	8,392,332	9,458,143	10,510,420	11,242,620	12,369,168	10,048,835
less: beginning cash balance	1,175,585	90	1,592,470	4,164,168	4,474,378	5,799,577	7,093,501	8,050,274	8,875,519	9,741,477	11,084,274	12,357,190	13,284,381	14,408,755	12,249,556
over/(under) funded-total	(8,032,285)	(6,142,459)	(4,218,436)	(2,425,066)	(491,949)	(50,413)	341,177	697,685	1,027,557	1,349,145	1,626,131	1,846,770	2,041,761	2,039,586	2,200,721
" " " per unit	(25,827)	(19,751)	(13,564)	(7,798)	(1,582)	(162)	1,097	2,243	3,304	4,338	5,229	5,938	6,565	6,558	7,076

DESCRIPTION	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	1/1/2051	1/1/2052
RESERVE CONTRIBUTION	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593	1,478,593
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	80,881	76,196	72,547	77,709	85,124	88,217	89,406	95,963	88,840	79,963	81,628	82,186	86,717	93,084	100,748
COMPONENT COSTS (b)	(1,203,727)	(3,447,238)	(855,577)	(558,976)	(128,821)	(1,986,937)	(758,122)	(233,472)	(5,244,877)	(793,008)	(1,779,598)	(1,158,285)	(481,566)	(567,167)	(69,735)
<b>NET RECEIPTS/(DISBURSE)</b>	<b>355,747</b>	<b>(1,892,449)</b>	<b>695,563</b>	<b>997,325</b>	<b>1,434,895</b>	<b>(420,127)</b>	<b>809,876</b>	<b>1,341,084</b>	<b>(3,677,444)</b>	<b>765,547</b>	<b>(219,377)</b>	<b>402,493</b>	<b>1,083,744</b>	<b>1,004,509</b>	<b>1,509,606</b>
CASH BALANCE: begin year	13,087,110	13,442,856	11,550,407	12,245,970	13,243,296	14,678,191	14,258,064	15,067,940	16,409,024	12,731,580	13,497,127	13,277,750	13,680,243	14,763,987	15,768,497
CASH BALANCE: end year	13,442,856	11,550,407	12,245,970	13,243,296	14,678,191	14,258,064	15,067,940	16,409,024	12,731,580	13,497,127	13,277,750	13,680,243	14,763,987	15,768,497	17,278,103
COMPONENT ACCUMULATED DEPRECIATION (c)	10,795,164	11,196,576	9,216,591	9,857,261	10,825,379	12,374,869	12,031,542	12,944,304	14,686,132	11,161,912	12,192,016	12,241,711	12,931,614	14,370,395	15,768,497
less: beginning cash balance	13,087,110	13,442,856	11,550,407	12,245,970	13,243,296	14,678,191	14,258,064	15,067,940	16,409,024	12,731,580	13,497,127	13,277,750	13,680,243	14,763,987	15,768,497
over/(under) funded-total	2,291,945	2,246,280	2,333,816	2,388,710	2,417,916	2,303,322	2,226,522	2,123,636	1,722,892	1,569,667	1,305,111	1,036,038	748,629	393,592	0
" " " per unit	7,370	7,223	7,504	7,681	7,775	7,406	7,159	6,828	5,540	5,047	4,196	3,331	2,407	1,266	0

FOOTNOTES: (a) Interest income calculated on average balance less Federal & State income taxes of 39.3% Rate: 1.0000%  
(b) See "Reserve Expenditures By Year Schedule"  
(c) See "Component Accumulated Depreciation Analysis"



**FUNDING ILLUSTRATION #4** (assumption: contributions as necessary for 100% funding annually)  
**LAGUNA WOODS MUTUAL NO. FIFTY**

**ILLUSTRATION ONLY - NOT RECOMMENDED**

**ANNUAL BASIS**

DESCRIPTION	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	1/1/2036	1/1/2037
RESERVE CONTRIBUTION	9,055,965	976,579	1,118,560	990,182	1,035,303	1,087,771	1,125,120	1,153,839	1,164,099	1,210,511	1,268,355	1,295,254	1,492,989	1,330,177	1,400,870
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	22,379	36,554	37,920	35,337	33,076	38,538	43,133	46,483	49,663	54,587	61,064	66,521	72,205	68,554	63,741
COMPONENT COSTS (b)	(4,111,380)	(1,344,775)	(378,152)	(2,648,426)	(184,716)	(223,976)	(567,988)	(704,949)	(669,392)	(199,287)	(277,142)	(629,575)	(438,646)	(3,719,064)	(718,282)
NET RECEIPTS/(DISBURSE)	4,966,964	(331,643)	778,327	(1,622,907)	883,664	902,334	600,265	495,373	544,370	1,065,811	1,052,277	732,200	1,126,548	(2,320,333)	746,329
CASH BALANCE: begin year	1,175,585	6,142,549	5,810,906	6,589,234	4,966,327	5,849,991	6,752,324	7,352,589	7,847,962	8,392,332	9,458,143	10,510,420	11,242,620	12,369,168	10,048,835
CASH BALANCE: end year	6,142,549	5,810,906	6,589,234	4,966,327	5,849,991	6,752,324	7,352,589	7,847,962	8,392,332	9,458,143	10,510,420	11,242,620	12,369,168	10,048,835	10,795,164
COMPONENT ACCUMULATED DEPRECIATION (c)	9,207,870	6,142,549	5,810,906	6,589,234	4,966,327	5,849,991	6,752,324	7,352,589	7,847,962	8,392,332	9,458,143	10,510,420	11,242,620	12,369,168	10,048,835
less: beginning cash balance	1,175,585	6,142,549	5,810,906	6,589,234	4,966,327	5,849,991	6,752,324	7,352,589	7,847,962	8,392,332	9,458,143	10,510,420	11,242,620	12,369,168	10,048,835
over/(under) funded-total	(8,032,285)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
" " " per unit	(25,827)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

DESCRIPTION	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	1/1/2051	1/1/2052
RESERVE CONTRIBUTION	1,537,888	1,404,829	1,437,919	1,463,847	1,607,365	1,568,975	1,594,508	1,890,806	1,641,614	1,751,695	1,754,575	1,771,208	1,836,857	1,873,104	1,944,928
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	67,251	62,423	58,328	63,248	70,946	74,635	76,376	84,494	79,043	71,416	74,718	76,980	83,490	92,165	102,488
COMPONENT COSTS (b)	(1,203,727)	(3,447,238)	(855,577)	(558,976)	(128,821)	(1,986,937)	(758,122)	(233,472)	(5,244,877)	(793,008)	(1,779,598)	(1,158,285)	(481,566)	(567,167)	(69,735)
NET RECEIPTS/(DISBURSE)	401,412	(1,979,985)	640,670	968,118	1,549,490	(343,327)	912,762	1,741,828	(3,524,220)	1,030,103	49,696	689,902	1,438,781	1,398,102	1,977,681
CASH BALANCE: begin year	10,795,164	11,196,576	9,216,591	9,857,261	10,825,379	12,374,869	12,031,542	12,944,304	14,686,132	11,161,912	12,192,016	12,241,711	12,931,614	14,370,395	15,768,497
CASH BALANCE: end year	11,196,576	9,216,591	9,857,261	10,825,379	12,374,869	12,031,542	12,944,304	14,686,132	11,161,912	12,192,016	12,241,711	12,931,614	14,370,395	15,768,497	17,746,178
COMPONENT ACCUMULATED DEPRECIATION (c)	10,795,164	11,196,576	9,216,591	9,857,261	10,825,379	12,374,869	12,031,542	12,944,304	14,686,132	11,161,912	12,192,016	12,241,711	12,931,614	14,370,395	15,768,497
less: beginning cash balance	10,795,164	11,196,576	9,216,591	9,857,261	10,825,379	12,374,869	12,031,542	12,944,304	14,686,132	11,161,912	12,192,016	12,241,711	12,931,614	14,370,395	15,768,497
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: 1.0000%

(b) See "Reserve Expenditures By Year Schedule"

(c) See "Component Accumulated Depreciation Analysis"

**RESERVE EXPENDITURES BY YEAR  
LAGUNA WOODS MUTUAL NO. FIFTY**

1/1/2023 through 1/1/2037

<b>EXPENDITURES</b>	<b>1/1/2023</b>	<b>1/1/2024</b>	<b>1/1/2025</b>	<b>1/1/2026</b>	<b>1/1/2027</b>	<b>1/1/2028</b>	<b>1/1/2029</b>	<b>1/1/2030</b>	<b>1/1/2031</b>	<b>1/1/2032</b>	<b>1/1/2033</b>	<b>1/1/2034</b>	<b>1/1/2035</b>	<b>1/1/2036</b>	<b>1/1/2037</b>
<b>ROOF/DECKS</b>															
modified cap sheet roof	231,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
concrete tile roof	0	808,942	0	0	0	0	0	0	0	0	0	0	0	0	0
membrane roof	0	0	0	0	0	0	0	60,762	0	0	0	0	0	0	0
membrane decks-units (rsrf)	189,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
membrane decks-units (coat)	0	0	0	65,881	0	0	0	0	0	0	0	0	0	82,863	0
membrane decks-common (rsrf)	22,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
membrane decks-common (coat)	7,750	0	0	0	0	8,692	0	0	0	0	9,748	0	0	0	0
gutters & downspouts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>STRUCTURE</b>															
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
building waterproofing caulk & seal	0	0	0	105,462	0	0	0	0	0	0	0	0	0	132,649	0
carports	0	0	0	0	0	0	0	405,671	0	0	0	0	0	0	0
automatic doors	0	0	0	0	0	0	0	0	18,861	0	0	0	0	0	0
window replacement	3,400	3,479	3,560	3,643	3,728	3,814	3,902	3,993	4,086	4,181	4,278	4,377	4,479	4,583	4,689
courtyard waterproofing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PAINT</b>															
exterior flatwork	0	0	0	835,075	0	0	0	0	0	0	0	0	0	1,050,342	0
trim/railings/windows	0	0	0	1,053,230	0	0	0	0	0	0	0	0	0	1,324,734	0
doors	79,900	0	0	0	0	89,610	0	0	0	0	100,499	0	0	0	0
wallpaper	0	0	0	3,911	0	0	0	0	0	0	0	4,699	0	0	0
interior flatwork-internal halls (ph1)	0	115,161	0	0	0	0	129,154	0	0	0	0	144,847	0	0	0
interior flatwork-internal halls (ph2)	0	115,161	0	0	0	0	129,154	0	0	0	0	144,847	0	0	0
interior flatwork-rec rooms	0	0	0	0	43,844	0	0	0	0	0	0	0	52,674	0	0
interior flatwork-administration	0	0	0	0	0	0	26,278	0	0	0	0	0	0	0	0
ironwork-exterior (grounds)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ironwork-exterior (towers)	0	0	0	272,788	0	0	0	0	0	0	0	0	0	343,109	0
ironwork-interior	0	0	0	12,801	0	0	0	0	0	0	0	0	0	0	0
parking stripes & curbing	9,100	0	0	0	0	10,205	0	0	0	0	11,446	0	0	0	0

RESERVE EXPENDITURES BY YEAR  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

EXPENDITURES	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	1/1/2036	1/1/2037
<b>MECHANICAL/PLUMBING/ELECTRICAL</b>															
cooling tower	0	0	0	0	0	0	0	0	0	0	0	0	145,770	0	0
cooling tower fan motors	0	0	0	0	0	0	0	0	0	13,030	0	0	0	0	0
centrifugal pumps	0	0	0	0	0	0	0	0	0	25,014	0	0	0	0	0
chemical treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
pump control centers	9,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0
emergency power generator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
generator battery charger	0	6,190	0	0	0	0	0	0	0	0	0	0	0	0	0
exhauster	0	0	0	6,588	0	0	0	0	0	0	0	0	0	0	0
central chiller plants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
purge units	12,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0
frequency drive units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
halogen alarm center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
chilled water pumps	0	0	0	0	0	0	0	0	0	26,000	0	0	0	0	0
frequency drive units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
electrical transformer	0	0	0	0	0	0	0	0	0	0	0	9,461	0	0	0
hot water boilers-towers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
hot water boiler-kitchen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
hot water boilers-closed loop sys	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
hot water boiler-closed loop sys-2000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
domestic water pumps	0	0	0	0	0	0	0	0	0	27,475	0	0	0	0	0
closed loop pumps	0	0	0	0	0	0	0	0	0	25,754	0	0	0	0	0
hot water storage tanks	0	0	0	0	0	38,187	0	0	0	0	0	0	0	0	0
hot water tank	0	0	0	0	0	0	0	0	4,746	0	0	0	0	0	0
circulating pumps	0	0	0	0	0	0	0	0	0	2,582	0	0	0	0	0
back flow prevention device	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
vertical exhausters	0	0	0	0	0	0	0	10,275	0	0	0	0	0	0	0
electric power infrastructure	216,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0
electrical switch gear-switch	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
electrical switch gear-refurbish	0	0	231,111	0	0	0	0	0	0	0	0	0	0	0	0
automatic transfer switch	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
variable frequency drive	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
motor control panel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fire pump	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fire pump controller	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
automatic transfer switch	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
jockey pump controller	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
jockey pump	0	0	0	0	0	0	0	0	0	0	0	6,242	0	0	0
fuel storage tank-generator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
backflow prevention device-fire line	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
electrical transformers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
air side fan coil units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fan coil unit s-5	39,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 horsepower blower motor	9,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0
variable frequency drive-fan coil unit s-5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
motor control panel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fan coil unit s-4	32,350	0	0	0	0	0	0	0	0	0	0	0	0	0	0

RESERVE EXPENDITURES BY YEAR  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

EXPENDITURES	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	1/1/2036	1/1/2037
7.5 horsepower blower- motor- s-4	0	0	0	0	0	0	0	0	0	7,930	0	0	0	0	0
variable frequency drive-fan coil unit s-4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
kitchen fire suppression system	0	7,316	0	0	0	0	0	0	0	0	0	0	0	0	0
fire sprinkler system-testing & replacemen	21,650	0	0	0	0	24,281	0	0	0	0	27,230	0	0	0	0
fan coil unit s-10	29,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7.5 horsepower blower motor-s-10	0	0	0	0	0	0	0	0	0	5,285	0	0	0	0	0
fan coil unit s-11	24,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0
thermostats	0	0	0	0	0	0	0	0	0	0	0	0	0	486,402	0
closed loop plumbing system	884,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0
energy management system	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
make-up air units-a	32,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0
make-up air units-b	16,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0
expansion tank-2000	0	0	0	0	0	0	0	0	0	0	0	12,227	0	0	0
expansion tank-2002	0	0	0	0	0	0	0	0	0	0	0	0	0	11,386	0
fire alarm station	0	0	0	0	41,486	0	0	0	0	0	0	0	0	0	0
fire control centers	0	0	0	0	24,716	0	0	0	0	0	0	0	0	0	0
elevators-mechanical (maintain)	799,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0
elevators-mechanical (replace/refurbish)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
elevators-cab remodel	391,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0
trash chutes/doors	5,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0
distribution piping	7,800	7,981	8,166	8,355	8,549	8,747	8,950	9,158	9,370	9,587	9,809	10,037	10,270	10,508	10,752
drainage/sewer piping - maintain	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
drainage/sewer piping - replace	0	89,990	0	0	0	0	0	100,924	0	0	0	113,186	0	0	0
leak detection camera	5,450	5,576	5,705	5,837	5,972	6,111	6,253	6,398	6,546	6,698	6,853	7,012	7,175	7,341	7,511
cctv system-cameras	4,100	0	0	0	0	0	0	0	0	0	0	0	5,399	0	0
cctv system-monitor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
cctv system-recorder	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fire annunciator system	2,950	0	0	0	3,233	0	0	0	3,544	0	0	0	3,884	0	0
lighting-emergency	0	0	0	0	0	0	0	0	0	0	0	0	0	7,679	0
lighting-exit signs	0	0	0	0	0	0	0	0	0	0	0	0	0	4,447	0
lighting-interior	0	0	0	0	0	0	0	0	0	0	0	0	0	0	378,641
lighting-walkways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	52,803
lighting-landscape	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
main system/distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
accelerographs	7,850	0	0	0	0	0	0	0	0	0	9,874	0	0	0	0
waste / vent stacks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
a/c risers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

RESERVE EXPENDITURES BY YEAR  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

EXPENDITURES	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	1/1/2036	1/1/2037
<b>KITCHEN</b>															
remote refrigeration compressor-a	0	0	0	0	0	0	0	0	0	0	0	0	9,217	0	0
remote refrigeration compressor-b	0	0	0	0	0	0	0	0	0	0	0	0	8,229	0	0
refrigeration coil-1998	6,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0
pre-fab walk-in freezer	0	40,058	0	0	0	0	0	0	0	0	0	0	0	0	0
refrigeration coil-2004	6,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0
refrigeration coil-2005	0	6,088	0	0	0	0	0	0	0	0	0	0	0	0	0
pre-fab walk-in cooler	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
refrigeration condensing unit	0	0	0	0	0	0	0	0	16,399	0	0	0	0	0	0
remote air cooled refrig condenser	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
commercial ice machine	0	0	0	0	0	0	0	0	0	14,749	0	0	0	0	0
self-contained reach-in refrig units-2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
self-contained reach-in refrig unit-2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,919
self-contained reach-in refrig unit-2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
self-contained reach-in refrig unit-2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,919
self-contained reach-in refrig unit-2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
yogurt server	0	0	0	0	0	0	0	0	0	0	0	0	0	9,229	0
merchandizing chest freezer	0	0	0	0	0	0	0	0	2,282	0	0	0	0	0	0
commercial dishwasher	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
food prep station	7,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
food prep sink	4,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0
steam cooker	12,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0
dual convection oven	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,166
chef's proofing oven	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
chef's holding oven	0	0	0	0	0	0	0	0	0	0	0	2,509	0	0	0
braising pan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
deep fryer	0	0	0	0	0	0	0	0	0	0	0	6,885	0	0	0
salamander line cooker	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
chef's cooking line up	0	0	0	0	0	0	0	0	0	0	0	0	0	31,057	0
food holding cabinet	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
commercial toaster oven	0	0	0	0	0	0	2,237	0	0	0	0	0	0	0	0
commercial food processor	0	0	0	0	0	0	2,123	0	0	0	0	0	0	0	0
commercial dough mixer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
utensil wash station	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
dual island exhaust hood	0	0	0	0	0	0	0	0	0	0	0	0	0	0	122,834
kitchen hood exhauster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
char broiler	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
incandescent dimmers	0	11,358	0	0	0	0	0	0	0	0	0	0	0	0	0
equipment electrical panel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
electrical transformer-300 kva	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
slicer	0	0	0	0	0	0	4,647	0	0	0	0	0	0	0	0

RESERVE EXPENDITURES BY YEAR  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

EXPENDITURES	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	1/1/2036	1/1/2037
<b>FLOORING</b>															
carpeting-hallways	274,100	0	0	0	0	0	0	0	329,302	0	0	0	0	0	0
carpeting-recreation	0	0	0	44,509	0	0	0	0	0	0	0	53,473	0	0	0
carpeting-administration	0	0	0	9,587	0	0	0	0	0	0	0	0	0	12,057	0
vinyl	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
tile polish	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
tile-recreation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
tile-administration	0	0	0	75,897	0	0	0	0	0	0	0	0	0	0	0
<b>LANDSCAPE/HARDSCAPE</b>															
asphalt seal coat - older	0	0	93,282	0	0	0	0	104,616	0	0	0	0	117,327	0	0
asphalt seal coat - newer	0	45,532	0	0	0	0	51,065	0	0	0	0	57,270	0	0	0
asphalt replacement - older	415,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0
asphalt replacement - newer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
concrete flatwork	2,200	2,251	2,303	2,356	2,411	2,467	2,524	2,583	2,643	2,704	2,767	2,831	2,897	2,964	3,033
concrete-stamped	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
irrigation equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
landscaping	10,750	10,999	11,254	11,515	11,782	12,055	12,335	12,621	12,914	13,214	13,521	13,835	14,156	14,484	14,820
koi pond-lining	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
koi pond-equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
courtyard patio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

RESERVE EXPENDITURES BY YEAR  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

EXPENDITURES	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	1/1/2036	1/1/2037
<b>RECREATION FACILITIES</b>															
furnishings-administration/maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-administration/finance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-administration/conference	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-administration/kitchen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-administration/house	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-recreation/lobby	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-recreation/halls	0	0	0	0	0	0	0	0	194,927	0	0	0	0	0	0
furnishings-recreation/crystal dining	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-recreation/calif dining	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-recreation/calif patio	0	0	0	0	25,211	0	0	0	0	0	0	0	30,288	0	0
furnishings-recreation/key club	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-recreation/bridge rm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-recreation/rendezvous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-recreation/orchester hall	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-recreation/orchester sound equip	0	0	0	0	0	0	56,173	0	0	0	0	0	0	0	0
furnishings-recreation/guest suite	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-recreation/zen garden	26,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-recreation/koi pond	3,600	0	0	0	0	4,037	0	0	0	0	4,528	0	0	0	0
furnishings-kitchen/key club	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-kitchen/residential	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-kitchen/employee tower	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-kitchen/emp maint	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-restrooms/key club	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-restrooms/lobby-dining	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-restrooms/lobby-rec desk	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-restrooms/employee tower	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-restrooms/employee maint	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-restrooms/food svc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
music equipment	0	0	0	0	0	0	0	24,246	0	0	0	0	0	0	0
bingo equipment	11,350	0	0	0	0	0	0	0	0	0	14,275	0	0	0	0
<b>MISCELLANEOUS</b>															
fire extinguishers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
mailboxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
directory boards	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
signage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
monuments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,717
laundry equipment	4,550	4,656	4,764	4,875	4,988	5,104	5,222	5,343	5,467	5,594	5,724	5,857	5,993	6,132	6,274
extractors	0	0	0	0	0	0	0	25,714	0	0	0	0	0	0	0
maintenance equipment	34,500	0	0	0	0	0	0	0	0	0	43,393	0	0	0	0
chevy colorado	0	0	0	0	0	0	0	0	26,429	0	0	0	0	0	0
<b>CONTINGENCY RESERVE</b>	<b>195,780</b>	<b>64,037</b>	<b>18,007</b>	<b>126,116</b>	<b>8,796</b>	<b>10,666</b>	<b>27,047</b>	<b>33,569</b>	<b>31,876</b>	<b>9,490</b>	<b>13,197</b>	<b>29,980</b>	<b>20,888</b>	<b>177,098</b>	<b>34,204</b>
(5% / year of annual expenditures)															
<b>TOTAL</b>	<b>4,111,380</b>	<b>1,344,775</b>	<b>378,152</b>	<b>2,648,426</b>	<b>184,716</b>	<b>223,976</b>	<b>567,988</b>	<b>704,949</b>	<b>669,392</b>	<b>199,287</b>	<b>277,142</b>	<b>629,575</b>	<b>438,646</b>	<b>3,719,064</b>	<b>718,282</b>

RESERVE EXPENDITURES BY YEAR  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

EXPENDITURES	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	1/1/2051	1/1/2052	TOTAL
<b>ROOF/DECKS</b>																
modified cap sheet roof	0	0	0	0	0	366,474	0	0	0	0	0	0	0	0	0	598,124
concrete tile roof	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	808,942
membrane roof	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60,762
membrane decks-units (rsrf)	0	0	0	0	0	299,081	0	0	0	0	0	0	0	0	0	488,131
membrane decks-units (coat)	0	0	0	0	0	0	0	0	104,223	0	0	0	0	0	0	252,967
membrane decks-common (rsrf)	31,032	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53,032
membrane decks-common (coat)	10,932	0	0	0	0	12,262	0	0	0	0	13,752	0	0	0	0	63,136
gutters & downspouts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>STRUCTURE</b>																
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
building waterproofing caulk & seal	0	0	0	0	0	0	0	0	166,842	0	0	0	0	0	0	404,953
carports	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	405,671
automatic doors	0	0	0	0	0	0	0	0	0	0	0	0	0	29,840	0	48,701
window replacement	4,798	4,909	5,023	5,140	5,259	5,381	5,506	5,634	5,765	5,899	6,036	6,176	6,319	6,466	6,616	145,119
courtyard waterproofing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PAINT</b>																
exterior flatwork	0	0	0	0	0	0	0	0	1,321,102	0	0	0	0	0	0	3,206,519
trim/railings/windows	0	0	0	0	0	0	0	0	1,666,226	0	0	0	0	0	0	4,044,190
doors	112,712	0	0	0	0	126,408	0	0	0	0	141,768	0	0	0	0	650,897
wallpaper	0	0	0	0	5,646	0	0	0	0	0	0	0	6,783	0	0	21,039
interior flatwork-internal halls (ph1)	0	162,446	0	0	0	0	182,185	0	0	0	0	204,323	0	0	0	938,116
interior flatwork-internal halls (ph2)	0	162,446	0	0	0	0	182,185	0	0	0	0	204,323	0	0	0	938,116
interior flatwork-rec rooms	0	0	0	0	0	63,280	0	0	0	0	0	0	0	76,024	0	235,822
interior flatwork-administration	0	33,052	0	0	0	0	0	0	0	0	0	41,572	0	0	0	100,902
ironwork-exterior (grounds)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ironwork-exterior (towers)	0	0	0	0	0	0	0	0	431,555	0	0	0	0	0	0	1,047,452
ironwork-interior	0	0	0	18,058	0	0	0	0	0	0	0	0	0	0	0	30,859
parking stripes & curbing	12,837	0	0	0	0	14,397	0	0	0	0	16,147	0	0	0	0	74,132



RESERVE EXPENDITURES BY YEAR  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

EXPENDITURES	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	1/1/2051	1/1/2052	TOTAL
<b>MECHANICAL/PLUMBING/ELECTRICAL</b>																
cooling tower	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	145,770
cooling tower fan motors	0	0	0	0	0	0	0	0	0	18,379	0	0	0	0	0	31,409
centrifugal pumps	0	0	0	0	0	0	0	0	0	35,285	0	0	0	0	0	60,299
chemical treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
pump control centers	13,260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22,660
emergency power generator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
generator battery charger	0	8,734	0	0	0	0	0	0	0	0	0	0	0	0	0	14,924
exhauster	0	0	0	0	0	0	0	0	0	0	0	0	0	11,689	0	18,277
central chiller plants	0	1,049,667	0	0	0	0	0	0	0	0	0	0	0	0	0	1,049,667
purge units	17,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,530
frequency drive units	0	31,827	0	0	0	0	0	0	0	0	0	0	0	0	0	31,827
halogen alarm center	0	0	0	0	0	17,874	0	0	0	0	0	0	0	0	0	17,874
chilled water pumps	0	0	0	0	0	0	0	0	0	36,675	0	0	0	0	0	62,675
frequency drive units	0	14,507	0	0	0	0	0	0	0	0	0	0	0	0	0	14,507
electrical transformer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,461
hot water boilers-towers	0	0	204,024	0	0	0	0	0	0	0	0	0	0	0	0	204,024
hot water boiler-kitchen	0	0	75,907	0	0	0	0	0	0	0	0	0	0	0	0	75,907
hot water boilers-closed loop sys	201,295	0	0	0	0	0	0	0	0	0	0	0	0	0	0	201,295
hot water boiler-closed loop sys-2000	0	0	210,964	0	0	0	0	0	0	0	0	0	0	0	0	210,964
domestic water pumps	0	0	0	0	0	0	0	0	0	38,756	0	0	0	0	0	66,231
closed loop pumps	0	0	0	0	0	0	0	0	0	36,330	0	0	0	0	0	62,084
hot water storage tanks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38,187
hot water tank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,746
circulating pumps	0	0	0	0	0	0	0	0	0	3,643	0	0	0	0	0	6,225
back flow prevention device	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
vertical exhausters	0	0	0	0	0	0	0	0	0	0	0	0	16,255	0	0	26,530
electric power infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	216,800
electrical switch gear-switch	0	0	48,437	0	0	0	0	0	0	0	0	0	0	0	0	48,437
electrical switch gear-refurbish	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	231,111
automatic transfer switch	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
variable frequency drive	0	44,313	0	0	0	0	0	0	0	0	0	0	0	0	0	44,313
motor control panel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fire pump	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fire pump controller	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
automatic transfer switch	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
jockey pump controller	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
jockey pump	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,242
fuel storage tank-generator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
backflow prevention device-fire line	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
electrical transformers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
air side fan coil units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fan coil unit s-5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39,500
25 horsepower blower motor	13,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22,300
variable frequency drive-fan coil unit s-5	0	8,515	0	0	0	0	0	0	0	0	0	0	0	0	0	8,515
motor control panel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fan coil unit s-4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,350

RESERVE EXPENDITURES BY YEAR  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

EXPENDITURES	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	1/1/2051	1/1/2052	TOTAL
7.5 horsepower blower- motor- s-4	0	0	0	0	0	0	0	0	0	11,186	0	0	0	0	0	19,116
variable frequency drive-fan coil unit s-4	0	8,515	0	0	0	0	0	0	0	0	0	0	0	0	0	8,515
kitchen fire suppression system	0	10,322	0	0	0	0	0	0	0	0	0	0	0	0	0	17,638
fire sprinkler system-testing & replacemen	30,538	0	0	0	0	34,249	0	0	0	0	38,411	0	0	0	0	176,359
fan coil unit s-10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,300
7.5 horsepower blower motor-s-10	0	0	0	0	0	0	0	0	0	7,453	0	0	0	0	0	12,738
fan coil unit s-11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,550
thermostats	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	486,402
closed loop plumbing system	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	884,150
energy management system	0	0	0	0	0	0	0	0	1,145,024	0	0	0	0	0	0	1,145,024
make-up air units-a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,250
make-up air units-b	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,600
expansion tank-2000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,227
expansion tank-2002	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,386
fire alarm station	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41,486
fire control centers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,716
elevators-mechanical (maintain)	0	0	0	0	0	0	0	0	0	0	1,417,798	0	0	0	0	2,216,898
elevators-mechanical (replace/refurbish)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
elevators-cab remodel	551,970	0	0	0	0	0	0	0	0	0	0	0	0	0	0	943,270
trash chutes/doors	8,112	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,862
distribution piping	11,001	11,256	11,517	11,784	12,057	12,337	12,623	12,916	13,216	13,523	13,837	14,158	14,486	14,822	15,166	332,738
drainage/sewer piping - maintain	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
drainage/sewer piping - replace	0	126,939	0	0	0	0	0	142,363	0	0	0	159,661	0	0	0	733,063
leak detection camera	7,685	7,863	8,045	8,232	8,423	8,618	8,818	9,023	9,232	9,446	9,665	9,889	10,118	10,353	10,593	232,441
cctv system-cameras	0	0	0	0	0	0	0	0	0	7,108	0	0	0	0	0	16,607
cctv system-monitor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
cctv system-recorder	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fire annunciator system	0	4,257	0	0	0	4,666	0	0	0	5,114	0	0	0	5,605	0	33,253
lighting-emergency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,679
lighting-exit signs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,447
lighting-interior	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	378,641
lighting-walkways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	52,803
lighting-landscape	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
main system/distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
accelerographs	0	0	0	0	0	12,419	0	0	0	0	0	0	0	0	0	30,143
waste / vent stacks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
a/c risers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

RESERVE EXPENDITURES BY YEAR  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

EXPENDITURES	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	1/1/2051	1/1/2052	TOTAL
<b>KITCHEN</b>																
remote refrigeration compressor-a	0	0	0	0	0	0	0	0	0	0	0	0	13,002	0	0	22,219
remote refrigeration compressor-b	0	0	0	0	0	0	0	0	0	0	0	0	11,607	0	0	19,836
refrigeration coil-1998	0	0	0	0	0	10,121	0	0	0	0	0	0	0	0	0	16,521
pre-fab walk-in freezer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,058
refrigeration coil-2004	0	0	0	0	0	10,836	0	0	0	0	0	0	0	0	0	17,686
refrigeration coil-2005	0	0	0	0	0	0	9,632	0	0	0	0	0	0	0	0	15,720
pre-fab walk-in cooler	0	0	0	0	0	0	37,716	0	0	0	0	0	0	0	0	37,716
refrigeration condensing unit	0	0	0	0	0	0	0	0	23,135	0	0	0	0	0	0	39,534
remote air cooled refig condenser	0	0	0	0	0	0	0	0	0	0	0	0	11,424	0	0	11,424
commercial ice machine	0	0	0	0	0	0	0	0	0	20,806	0	0	0	0	0	35,555
self-contained reach-in refig units-2020	0	29,230	0	0	0	0	0	0	0	0	0	0	0	0	0	29,230
self-contained reach-in refig unit-2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,919
self-contained reach-in refig unit-2019	28,567	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,567
self-contained reach-in refig unit-2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,919
self-contained reach-in refig unit-2019	28,567	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,567
yogurt server	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,229
merchandizing chest freezer	0	0	0	0	0	0	0	0	3,219	0	0	0	0	0	0	5,501
commercial dishwasher	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
food prep station	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,050
food prep sink	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,150
steam cooker	17,772	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,372
dual convection oven	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,166
chef's proofing oven	15,234	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,234
chef's holding oven	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,509
braising pan	0	0	0	0	0	0	31,079	0	0	0	0	0	0	0	0	31,079
deep fryer	0	0	0	0	0	0	0	0	0	0	0	9,711	0	0	0	16,596
salamander line cooker	0	0	0	0	0	0	0	18,220	0	0	0	0	0	0	0	18,220
chef's cooking line up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,057
food holding cabinet	0	0	0	0	0	17,085	0	0	0	0	0	0	0	0	0	17,085
commercial toaster oven	0	0	0	0	0	0	0	0	0	0	0	3,539	0	0	0	5,776
commercial food processor	0	0	0	0	0	0	2,995	0	0	0	0	0	0	0	0	5,118
commercial dough mixer	0	0	0	11,109	0	0	0	0	0	0	0	0	0	0	0	11,109
utensil wash station	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
dual island exhaust hood	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	122,834
kitchen hood exhauster	0	0	0	0	0	0	0	0	0	0	0	46,389	0	0	0	46,389
char broiler	0	8,949	0	0	0	0	0	0	0	0	0	0	0	0	0	8,949
incandescent dimmers	0	0	0	0	0	0	0	0	0	0	0	20,152	0	0	0	31,510
equipment electrical panel	0	0	0	0	0	0	0	0	0	0	0	0	14,397	0	0	14,397
electrical transformer-300 kva	0	0	0	0	0	0	0	0	0	0	0	38,397	0	0	0	38,397
slicer	0	0	0	0	0	0	6,557	0	0	0	0	0	0	0	0	11,204

RESERVE EXPENDITURES BY YEAR  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

EXPENDITURES	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	1/1/2051	1/1/2052	TOTAL
<b>FLOORING</b>																
carpeting-hallways	0	395,620	0	0	0	0	0	0	0	475,293	0	0	0	0	0	1,474,315
carpeting-recreation	0	0	0	0	64,243	0	0	0	0	0	0	0	77,181	0	0	239,406
carpeting-administration	0	0	0	0	0	0	0	0	15,166	0	0	0	0	0	0	36,810
vinyl	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
tile polish	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
tile-recreation	0	0	0	0	0	0	0	0	60,755	0	0	0	0	0	0	60,755
tile-administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75,897
<b>LANDSCAPE/HARDSCAPE</b>																
asphalt seal coat - older	0	0	131,584	0	0	0	0	147,573	0	0	0	0	165,505	0	0	759,887
asphalt seal coat - newer	0	64,228	0	0	0	0	72,032	0	0	0	0	80,785	0	0	0	370,912
asphalt replacement - older	0	0	0	0	0	657,802	0	0	0	0	0	0	0	0	0	1,073,602
asphalt replacement - newer	0	296,967	0	0	0	0	0	0	0	0	0	0	0	0	0	296,967
concrete flatwork	3,103	3,175	3,249	3,324	3,401	3,480	3,561	3,644	3,729	3,816	3,905	3,996	4,089	4,184	4,281	93,871
concrete-stamped	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
irrigation equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
landscaping	15,164	15,516	15,876	16,244	16,621	17,007	17,402	17,806	18,219	18,642	19,074	19,517	19,970	20,433	20,907	458,653
koi pond-lining	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
koi pond-equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
courtyard patio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

RESERVE EXPENDITURES BY YEAR  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

EXPENDITURES	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	1/1/2051	1/1/2052	TOTAL
<b>RECREATION FACILITIES</b>																
furnishings-administration/maintenance	0	8,082	0	0	0	0	0	0	0	0	0	0	0	0	0	8,082
furnishings-administration/finance	0	44,236	0	0	0	0	0	0	0	0	0	0	0	0	0	44,236
furnishings-administration/conference	0	18,114	0	0	0	0	0	0	0	0	0	0	0	0	0	18,114
furnishings-administration/kitchen	0	9,960	0	0	0	0	0	0	0	0	0	0	0	0	0	9,960
furnishings-administration/house	0	9,311	0	0	0	0	0	0	0	0	0	0	0	0	0	9,311
furnishings-recreation/lobby	0	0	0	206,415	0	0	0	0	0	0	0	0	0	0	0	206,415
furnishings-recreation/halls	0	0	0	245,175	0	0	0	0	0	0	0	0	0	308,377	0	748,479
furnishings-recreation/crystal dining	0	113,734	0	0	0	0	0	0	0	0	0	0	0	0	0	113,734
furnishings-recreation/calif dining	0	113,664	0	0	0	0	0	0	0	0	0	0	0	0	0	113,664
furnishings-recreation/calif patio	0	0	0	0	0	36,388	0	0	0	0	0	0	0	43,716	0	135,603
furnishings-recreation/key club	0	112,004	0	0	0	0	0	0	0	0	0	0	0	0	0	112,004
furnishings-recreation/bridge rm	0	57,878	0	0	0	0	0	0	0	0	0	0	0	0	0	57,878
furnishings-recreation/rendezvous	0	19,702	0	0	0	0	0	0	0	0	0	0	0	0	0	19,702
furnishings-recreation/orchester hall	0	61,342	0	0	0	0	0	0	0	0	0	0	0	0	0	61,342
furnishings-recreation/orchester sound equip	0	70,652	0	0	0	0	0	0	0	0	0	88,865	0	0	0	215,690
furnishings-recreation/guest suite	0	10,534	0	0	0	0	0	0	0	0	0	0	0	0	0	10,534
furnishings-recreation/zen garden	0	0	0	0	0	41,926	0	0	0	0	0	0	0	0	0	68,426
furnishings-recreation/koi pond	5,078	0	0	0	0	5,695	0	0	0	0	6,387	0	0	0	0	29,325
furnishings-kitchen/key club	0	12,773	0	0	0	0	0	0	0	0	0	0	0	0	0	12,773
furnishings-kitchen/residential	0	15,298	0	0	0	0	0	0	0	0	0	0	0	0	0	15,298
furnishings-kitchen/employee tower	0	0	0	0	0	0	0	0	0	0	0	55,639	0	0	0	55,639
furnishings-kitchen/emp maint	0	0	0	0	0	0	0	0	0	0	0	17,154	0	0	0	17,154
furnishings-restrooms/key club	0	29,299	0	0	0	0	0	0	0	0	0	0	0	0	0	29,299
furnishings-restrooms/lobby-dining	0	22,443	0	0	0	0	0	0	0	0	0	0	0	0	0	22,443
furnishings-restrooms/lobby-rec desk	0	44,236	0	0	0	0	0	0	0	0	0	0	0	0	0	44,236
furnishings-restrooms/employee tower	0	0	0	0	0	0	0	0	0	0	0	32,860	0	0	0	32,860
furnishings-restrooms/employee maint	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-restrooms/food svc	0	0	0	0	0	0	0	0	0	0	0	37,761	0	0	0	37,761
music equipment	0	0	30,500	0	0	0	0	0	0	0	0	0	38,364	0	0	93,110
bingo equipment	0	0	0	0	0	17,955	0	0	0	0	0	0	0	0	0	43,580
<b>MISCELLANEOUS</b>																
fire extinguishers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
mailboxes	0	0	30,645	0	0	0	0	0	0	0	0	0	0	0	0	30,645
directory boards	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
signage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
monuments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,717
laundry equipment	6,420	6,569	6,721	6,877	7,037	7,200	7,367	7,538	7,713	7,892	8,075	8,262	8,454	8,650	8,851	194,169
extractors	0	0	32,343	0	0	0	0	0	0	0	0	0	40,680	0	0	98,737
maintenance equipment	0	0	0	0	0	54,577	0	0	0	0	0	0	0	0	0	132,470
chevy colorado	0	0	0	0	0	34,803	0	0	0	0	0	0	0	0	0	61,232
<b>CONTINGENCY RESERVE</b>	<b>57,320</b>	<b>164,154</b>	<b>40,742</b>	<b>26,618</b>	<b>6,134</b>	<b>94,616</b>	<b>36,101</b>	<b>11,118</b>	<b>249,756</b>	<b>37,762</b>	<b>84,743</b>	<b>55,156</b>	<b>22,932</b>	<b>27,008</b>	<b>3,321</b>	<b>1,718,231</b>
(5% / year of annual expenditures)																
<b>TOTAL</b>	<b>1,203,727</b>	<b>3,447,238</b>	<b>855,577</b>	<b>558,976</b>	<b>128,821</b>	<b>1,986,937</b>	<b>758,122</b>	<b>233,472</b>	<b>5,244,877</b>	<b>793,008</b>	<b>1,779,598</b>	<b>1,158,285</b>	<b>481,566</b>	<b>567,167</b>	<b>69,735</b>	<b>36,082,855</b>

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>modified cap sheet roof</b>															
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	231,650	237,024	242,523	248,150	253,907	259,798	265,825	271,992	278,302	284,759	291,365	298,125	305,042	312,119	319,360
Accumulated depreciation	231,650	11,851	24,252	37,223	50,781	64,950	79,748	95,197	111,321	128,142	145,683	163,969	183,025	202,877	223,552
<b>concrete tile roof</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	1	0	29	28	27	26	25	24	23	22	21	20	19	18	17
Replacement cost	790,600	808,942	827,709	846,912	866,560	886,664	907,235	928,283	949,819	971,855	994,402	1,017,472	1,041,077	1,065,230	1,089,943
Accumulated depreciation	764,247	808,942	27,590	56,461	86,656	118,222	151,206	185,657	221,624	259,161	298,321	339,157	381,728	426,092	472,309
<b>membrane roof</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	7	6	5	4	3	2	1	0	29	28	27	26	25	24	23
Replacement cost	51,750	52,951	54,179	55,436	56,722	58,038	59,384	60,762	62,172	63,614	65,090	66,600	68,145	69,726	71,344
Accumulated depreciation	39,675	42,361	45,149	48,045	51,050	54,169	57,405	60,762	2,072	4,241	6,509	8,880	11,358	13,945	16,647
<b>membrane decks-units (rsrf)</b>															
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	189,050	193,436	197,924	202,516	207,214	212,021	216,940	221,973	227,123	232,392	237,783	243,300	248,945	254,721	260,631
Accumulated depreciation	189,050	9,672	19,792	30,377	41,443	53,005	65,082	77,691	90,849	104,576	118,892	133,815	149,367	165,569	182,442
<b>membrane decks-units (coat)</b>															
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	61,500	62,927	64,387	65,881	67,409	68,973	70,573	72,210	73,885	75,599	77,353	79,148	80,984	82,863	84,785
Accumulated depreciation	43,050	50,342	57,948	65,881	6,741	13,795	21,172	28,884	36,943	45,359	54,147	63,318	72,886	82,863	8,479
<b>membrane decks-common (rsrf)</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	22,000	22,510	23,032	23,566	24,113	24,672	25,244	25,830	26,429	27,042	27,669	28,311	28,968	29,640	30,328
Accumulated depreciation	22,000	1,501	3,071	4,713	6,430	8,224	10,098	12,054	14,095	16,225	18,446	20,761	23,174	25,688	28,306
<b>membrane decks-common (coat)</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	7,750	7,930	8,114	8,302	8,495	8,692	8,894	9,100	9,311	9,527	9,748	9,974	10,205	10,442	10,684
Accumulated depreciation	7,750	1,586	3,246	4,981	6,796	8,692	1,779	3,640	5,587	7,622	9,748	1,995	4,082	6,265	8,547
<b>gutters &amp; downspouts</b>															
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
<b>foundations/structural frame</b>															
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
<b>structural pest control</b>															
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

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY**

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>building waterproofing caulk &amp; seal</b>															
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	98,450	100,734	103,071	105,462	107,909	110,412	112,974	115,595	118,277	121,021	123,829	126,702	129,641	132,649	135,726
Accumulated depreciation	68,915	80,587	92,764	105,462	10,791	22,082	33,892	46,238	59,139	72,613	86,680	101,362	116,677	132,649	135,726
<b>carports</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	7	6	5	4	3	2	1	0	29	28	27	26	25	24	23
Replacement cost	345,500	353,516	361,718	370,110	378,697	387,483	396,473	405,671	415,083	424,713	434,566	444,648	454,964	465,519	476,319
Accumulated depreciation	264,883	282,813	301,432	320,762	340,827	361,651	383,257	405,671	13,836	28,314	43,457	59,286	75,827	93,104	111,141
<b>automatic doors</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	8	7	6	5	4	3	2	1	0	19	18	17	16	15	14
Replacement cost	15,700	16,064	16,437	16,818	17,208	17,607	18,015	18,433	18,861	19,299	19,747	20,205	20,674	21,154	21,645
Accumulated depreciation	9,420	10,442	11,506	12,614	13,766	14,966	16,214	17,511	18,861	965	1,975	3,031	4,135	5,289	6,494
<b>window replacement</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	3,400	3,479	3,560	3,643	3,728	3,814	3,902	3,993	4,086	4,181	4,278	4,377	4,479	4,583	4,689
Accumulated depreciation	3,400	3,479	3,560	3,643	3,728	3,814	3,902	3,993	4,086	4,181	4,278	4,377	4,479	4,583	4,689
<b>courtyard waterproofing</b>															
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
<b>exterior flatwork</b>															
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	779,550	797,636	816,141	835,075	854,449	874,272	894,555	915,309	936,544	958,272	980,504	1,003,252	1,026,527	1,050,342	1,074,710
Accumulated depreciation	545,685	638,109	734,527	835,075	85,445	174,854	268,367	366,124	468,272	574,963	686,353	802,602	923,874	1,050,342	1,074,710
<b>trim/railings/windows</b>															
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	983,200	1,006,010	1,029,349	1,053,230	1,077,665	1,102,667	1,128,249	1,154,424	1,181,207	1,208,611	1,236,651	1,265,341	1,294,697	1,324,734	1,355,468
Accumulated depreciation	688,240	804,808	926,414	1,053,230	107,767	220,533	338,475	461,770	590,604	725,167	865,656	1,012,273	1,165,227	1,324,734	135,547
<b>doors</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	79,900	81,754	83,651	85,592	87,578	89,610	91,689	93,816	95,993	98,220	100,499	102,831	105,217	107,658	110,156
Accumulated depreciation	79,900	16,351	33,460	51,355	70,062	89,610	18,338	37,526	57,596	78,576	100,499	20,566	42,087	64,595	88,125
<b>wallpaper</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	3	2	1	0	7	6	5	4	3	2	1	0	7	6	5
Replacement cost	3,650	3,735	3,822	3,911	4,002	4,095	4,190	4,287	4,386	4,488	4,592	4,699	4,808	4,920	5,034
Accumulated depreciation	2,281	2,801	3,344	3,911	500	1,024	1,571	2,144	2,741	3,366	4,018	4,699	601	1,230	1,888
<b>interior flatwork-internal halls (ph1)</b>															
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	112,550	115,161	117,833	120,567	123,364	126,226	129,154	132,150	135,216	138,353	141,563	144,847	148,207	151,645	155,163
Accumulated depreciation	90,040	115,161	23,567	48,227	74,018	100,981	129,154	26,430	54,086	83,012	113,250	144,847	29,641	60,658	93,098

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>interior flatwork-internal halls (ph2)</b>															
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	112,550	115,161	117,833	120,567	123,364	126,226	129,154	132,150	135,216	138,353	141,563	144,847	148,207	151,645	155,163
Accumulated depreciation	90,040	115,161	23,567	48,227	74,018	100,981	129,154	26,430	54,086	83,012	113,250	144,847	29,641	60,658	93,098
<b>interior flatwork-rec rooms</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	4	3	2	1	0	7	6	5	4	3	2	1	0	7	6
Replacement cost	40,000	40,928	41,878	42,850	43,844	44,861	45,902	46,967	48,057	49,172	50,313	51,480	52,674	53,896	55,146
Accumulated depreciation	20,000	25,580	31,409	37,494	43,844	5,608	11,476	17,613	24,029	30,733	37,735	45,045	52,674	6,737	13,787
<b>interior flatwork-administration</b>															
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	22,900	23,431	23,975	24,531	25,100	25,682	26,278	26,888	27,512	28,150	28,803	29,471	30,155	30,855	31,571
Accumulated depreciation	9,160	11,716	14,385	17,172	20,080	23,114	26,278	2,689	5,502	8,445	11,521	14,736	18,093	21,599	25,257
<b>ironwork-exterior (grounds)</b>															
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
<b>ironwork-exterior (towers)</b>															
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	254,650	260,558	266,603	272,788	279,117	285,593	292,219	298,998	305,935	313,033	320,295	327,726	335,329	343,109	351,069
Accumulated depreciation	178,255	208,446	239,943	272,788	27,912	57,119	87,666	119,599	152,968	187,820	224,207	262,181	301,796	343,109	351,107
<b>ironwork-interior</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	3	2	1	0	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	11,950	12,227	12,511	12,801	13,098	13,402	13,713	14,031	14,357	14,690	15,031	15,380	15,737	16,102	16,476
Accumulated depreciation	9,560	10,597	11,677	12,801	873	1,787	2,743	3,742	4,786	5,876	7,014	8,203	9,442	10,735	12,082
<b>parking stripes &amp; curbing</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	9,100	9,311	9,527	9,748	9,974	10,205	10,442	10,684	10,932	11,186	11,446	11,712	11,984	12,262	12,546
Accumulated depreciation	9,100	1,862	3,811	5,849	7,979	10,205	2,088	4,274	6,559	8,949	11,446	2,342	4,794	7,357	10,037
<b>cooling tower</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	12	11	10	9	8	7	6	5	4	3	2	1	0	29	28
Replacement cost	110,700	113,268	115,896	118,585	121,336	124,151	127,031	129,978	132,993	136,078	139,235	142,465	145,770	149,152	152,612
Accumulated depreciation	66,420	71,736	77,264	83,010	88,980	95,182	101,625	108,315	115,261	122,470	129,953	137,716	145,770	4,972	10,174
<b>cooling tower fan motors</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	10,600	10,846	11,098	11,355	11,618	11,888	12,164	12,446	12,735	13,030	13,332	13,641	13,957	14,281	14,612
Accumulated depreciation	4,240	5,061	5,919	6,813	7,745	8,718	9,731	10,787	11,886	13,030	889	1,819	2,791	3,808	4,871
<b>centrifugal pumps</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	20,350	20,822	21,305	21,799	22,305	22,822	23,351	23,893	24,447	25,014	25,594	26,188	26,796	27,418	28,054
Accumulated depreciation	8,140	9,717	11,363	13,079	14,870	16,736	18,681	20,707	22,817	25,014	1,706	3,492	5,359	7,311	9,351



**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY**

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>chemical treatment</b>															
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
<b>pump control centers</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	9,400	9,618	9,841	10,069	10,303	10,542	10,787	11,037	11,293	11,555	11,823	12,097	12,378	12,665	12,959
Accumulated depreciation	9,400	641	1,312	2,014	2,747	3,514	4,315	5,151	6,023	6,933	7,882	8,871	9,902	10,976	12,095
<b>emergency power generator</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
Replacement cost	217,700	222,751	227,919	233,207	238,617	244,153	249,817	255,613	261,543	267,611	273,820	280,173	286,673	293,324	300,129
Accumulated depreciation	48,983	55,688	62,678	69,962	77,551	85,454	93,681	102,245	111,156	120,425	130,065	140,087	150,503	161,328	172,574
<b>generator battery charger</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	1	0	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	6,050	6,190	6,334	6,481	6,631	6,785	6,942	7,103	7,268	7,437	7,610	7,787	7,968	8,153	8,342
Accumulated depreciation	5,647	6,190	422	864	1,326	1,809	2,314	2,841	3,392	3,966	4,566	5,191	5,843	6,522	7,230
<b>exhauster</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	3	2	1	0	24	23	22	21	20	19	18	17	16	15	14
Replacement cost	6,150	6,293	6,439	6,588	6,741	6,897	7,057	7,221	7,389	7,560	7,735	7,914	8,098	8,286	8,478
Accumulated depreciation	5,412	5,790	6,181	6,588	270	552	847	1,155	1,478	1,814	2,166	2,532	2,915	3,314	3,730
<b>central chiller plants</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	727,250	744,122	761,386	779,050	797,124	815,617	834,539	853,900	873,710	893,980	914,720	935,942	957,656	979,874	1,002,607
Accumulated depreciation	394,793	425,213	456,832	489,689	523,824	559,280	596,099	634,326	674,005	715,184	757,911	802,236	848,210	895,885	945,315
<b>purge units</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	12,250	12,534	12,825	13,123	13,427	13,739	14,058	14,384	14,718	15,059	15,408	15,765	16,131	16,505	16,888
Accumulated depreciation	12,250	836	1,710	2,625	3,581	4,580	5,623	6,713	7,850	9,035	10,272	11,561	12,905	14,304	15,762
<b>frequency drive units</b>															
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	22,050	22,562	23,085	23,621	24,169	24,730	25,304	25,891	26,492	27,107	27,736	28,379	29,037	29,711	30,400
Accumulated depreciation	4,410	5,641	6,926	8,267	9,668	11,129	12,652	14,240	15,895	17,620	19,415	21,284	23,230	25,254	27,360
<b>halogen alarm center</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	11,300	11,562	11,830	12,104	12,385	12,672	12,966	13,267	13,575	13,890	14,212	14,542	14,879	15,224	15,577
Accumulated depreciation	2,260	2,775	3,312	3,873	4,459	5,069	5,705	6,368	7,059	7,778	8,527	9,307	10,118	10,961	11,839
<b>chilled water pumps</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	21,150	21,641	22,143	22,657	23,183	23,721	24,271	24,834	25,410	26,000	26,603	27,220	27,852	28,498	29,159
Accumulated depreciation	8,460	10,099	11,810	13,594	15,455	17,395	19,417	21,523	23,716	26,000	1,774	3,629	5,570	7,599	9,720

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY**

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>frequency drive units</b>															
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	10,050	10,283	10,522	10,766	11,016	11,272	11,534	11,802	12,076	12,356	12,643	12,936	13,236	13,543	13,857
Accumulated depreciation	2,010	2,571	3,157	3,768	4,406	5,072	5,767	6,491	7,246	8,031	8,850	9,702	10,589	11,512	12,471
<b>electrical transformer</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	29	28	27
Replacement cost	7,350	7,521	7,695	7,874	8,057	8,244	8,435	8,631	8,831	9,036	9,246	9,461	9,680	9,905	10,135
Accumulated depreciation	4,655	5,014	5,387	5,774	6,177	6,595	7,029	7,480	7,948	8,434	8,938	9,461	323	660	1,014
<b>hot water boilers-towers</b>															
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	138,150	141,355	144,634	147,990	151,423	154,936	158,531	162,209	165,972	169,823	173,763	177,794	181,919	186,140	190,458
Accumulated depreciation	44,208	50,888	57,854	65,116	72,683	80,567	88,777	97,325	106,222	115,480	125,109	135,123	145,535	156,358	167,603
<b>hot water boiler-kitchen</b>															
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	51,400	52,592	53,812	55,060	56,337	57,644	58,981	60,349	61,749	63,182	64,648	66,148	67,683	69,253	70,860
Accumulated depreciation	16,448	18,933	21,525	24,226	27,042	29,975	33,029	36,209	39,519	42,964	46,547	50,272	54,146	58,173	62,357
<b>hot water boilers-closed loop sys</b>															
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	142,700	146,011	149,398	152,864	156,410	160,039	163,752	167,551	171,438	175,415	179,485	183,649	187,910	192,270	196,731
Accumulated depreciation	57,080	64,245	71,711	79,489	87,590	96,023	104,801	113,935	123,435	133,315	143,588	154,265	165,361	176,888	188,862
<b>hot water boiler-closed loop sys-2000</b>															
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	142,850	146,164	149,555	153,025	156,575	160,208	163,925	167,728	171,619	175,601	179,675	183,843	188,108	192,472	196,937
Accumulated depreciation	45,712	52,619	59,822	67,331	75,156	83,308	91,798	100,637	109,836	119,409	129,366	139,721	150,486	161,676	173,305
<b>domestic water pumps</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	22,350	22,869	23,400	23,943	24,498	25,066	25,648	26,243	26,852	27,475	28,112	28,764	29,431	30,114	30,813
Accumulated depreciation	8,940	10,672	12,480	14,366	16,332	18,382	20,518	22,744	25,062	27,475	1,874	3,835	5,886	8,030	10,271
<b>closed loop pumps</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	20,950	21,436	21,933	22,442	22,963	23,496	24,041	24,599	25,170	25,754	26,351	26,962	27,588	28,228	28,883
Accumulated depreciation	8,380	10,003	11,698	13,465	15,309	17,230	19,233	21,319	23,492	25,754	1,757	3,595	5,518	7,527	9,628
<b>hot water storage tanks</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	5	4	3	2	1	0	29	28	27	26	25	24	23	22	21
Replacement cost	34,050	34,840	35,648	36,475	37,321	38,187	39,073	39,979	40,907	41,856	42,827	43,821	44,838	45,878	46,942
Accumulated depreciation	28,375	30,195	32,083	34,043	36,077	38,187	1,302	2,665	4,091	5,581	7,138	8,764	10,462	12,234	14,083
<b>hot water tank</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	8	7	6	5	4	3	2	1	0	24	23	22	21	20	19
Replacement cost	3,950	4,042	4,136	4,232	4,330	4,430	4,533	4,638	4,746	4,856	4,969	5,084	5,202	5,323	5,446
Accumulated depreciation	2,686	2,910	3,143	3,386	3,637	3,898	4,170	4,452	4,746	194	398	610	832	1,065	1,307

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>circulating pumps</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	2,100	2,149	2,199	2,250	2,302	2,355	2,410	2,466	2,523	2,582	2,642	2,703	2,766	2,830	2,896
Accumulated depreciation	840	1,003	1,173	1,350	1,535	1,727	1,928	2,137	2,355	2,582	176	360	553	755	965
<b>back flow prevention device</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
Replacement cost	31,850	32,589	33,345	34,119	34,911	35,721	36,550	37,398	38,266	39,154	40,062	40,991	41,942	42,915	43,911
Accumulated depreciation	6,370	7,333	8,336	9,383	10,473	11,609	12,793	14,024	15,306	16,640	18,028	19,471	20,971	22,530	24,151
<b>vertical exhausters</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	7	6	5	4	3	2	1	0	19	18	17	16	15	14	13
Replacement cost	8,750	8,953	9,161	9,374	9,591	9,814	10,042	10,275	10,513	10,757	11,007	11,262	11,523	11,790	12,064
Accumulated depreciation	5,688	6,267	6,871	7,499	8,152	8,833	9,540	10,275	526	1,076	1,651	2,252	2,881	3,537	4,222
<b>electric power infrastructure</b>															
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	216,800	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	216,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>electrical switch gear-switch</b>															
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	32,800	33,561	34,340	35,137	35,952	36,786	37,639	38,512	39,405	40,319	41,254	42,211	43,190	44,192	45,217
Accumulated depreciation	4,920	6,712	8,585	10,541	12,583	14,714	16,938	19,256	21,673	24,191	26,815	29,548	32,393	35,354	38,434
<b>electrical switch gear-refurbish</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	2	1	0	39	38	37	36	35	34	33	32	31	30	29	28
Replacement cost	220,750	225,871	231,111	236,473	241,959	247,572	253,316	259,193	265,206	271,359	277,655	284,097	290,688	297,432	304,332
Accumulated depreciation	209,713	220,224	231,111	5,912	12,098	18,568	25,332	32,399	39,781	47,488	55,531	63,922	72,672	81,794	91,300
<b>automatic transfer switch</b>															
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
<b>variable frequency drive</b>															
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	30,700	31,412	32,141	32,887	33,650	34,431	35,230	36,047	36,883	37,739	38,615	39,511	40,428	41,366	42,326
Accumulated depreciation	6,140	7,853	9,642	11,510	13,460	15,494	17,615	19,826	22,130	24,530	27,031	29,633	32,342	35,161	38,093
<b>motor control panel</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
Replacement cost	10,500	10,744	10,993	11,248	11,509	11,776	12,049	12,329	12,615	12,908	13,207	13,513	13,827	14,148	14,476
Accumulated depreciation	2,625	2,955	3,298	3,656	4,028	4,416	4,820	5,240	5,677	6,131	6,604	7,094	7,605	8,135	8,686
<b>fire pump</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
Replacement cost	45,050	46,095	47,164	48,258	49,378	50,524	51,696	52,895	54,122	55,378	56,663	57,978	59,323	60,699	62,107
Accumulated depreciation	10,136	11,524	12,970	14,477	16,048	17,683	19,386	21,158	23,002	24,920	26,915	28,989	31,145	33,384	35,712

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY**

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>fire pump controller</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
Replacement cost	9,100	9,311	9,527	9,748	9,974	10,205	10,442	10,684	10,932	11,186	11,446	11,712	11,984	12,262	12,546
Accumulated depreciation	2,048	2,328	2,620	2,924	3,242	3,572	3,916	4,274	4,646	5,034	5,437	5,856	6,292	6,744	7,214
<b>automatic transfer switch</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
Replacement cost	11,300	11,562	11,830	12,104	12,385	12,672	12,966	13,267	13,575	13,890	14,212	14,542	14,879	15,224	15,577
Accumulated depreciation	2,543	2,891	3,253	3,631	4,025	4,435	4,862	5,307	5,769	6,251	6,751	7,271	7,811	8,373	8,957
<b>jockey pump controller</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
Replacement cost	3,300	3,377	3,455	3,535	3,617	3,701	3,787	3,875	3,965	4,057	4,151	4,247	4,346	4,447	4,550
Accumulated depreciation	743	844	950	1,061	1,176	1,295	1,420	1,550	1,685	1,826	1,972	2,124	2,282	2,446	2,616
<b>jockey pump</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	19	18	17
Replacement cost	4,850	4,963	5,078	5,196	5,317	5,440	5,566	5,695	5,827	5,962	6,100	6,242	6,387	6,535	6,687
Accumulated depreciation	2,183	2,482	2,793	3,118	3,456	3,808	4,175	4,556	4,953	5,366	5,795	6,242	6,700	7,175	7,667
<b>fuel storage tank-generator</b>															
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
<b>backflow prevention device-fire line</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
Replacement cost	19,200	19,645	20,101	20,567	21,044	21,532	22,032	22,543	23,066	23,601	24,149	24,709	25,282	25,869	26,469
Accumulated depreciation	480	982	1,508	2,057	2,631	3,230	3,856	4,509	5,190	5,900	6,641	7,413	8,217	9,054	9,926
<b>electrical transformers</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
Replacement cost	221,000	226,127	231,373	236,741	242,233	247,853	253,603	259,487	265,507	271,667	277,970	284,419	291,018	297,770	304,678
Accumulated depreciation	38,675	45,225	52,059	59,185	66,614	74,356	82,421	90,820	99,565	108,667	118,137	127,989	138,234	148,885	159,956
<b>air side fan coil units</b>															
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
<b>fan coil unit s-5</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	0	34	33	32	31	30	29	28	27	26	25	24	23	22	21
Replacement cost	39,500	40,416	41,354	42,313	43,295	44,299	45,327	46,379	47,455	48,556	49,682	50,835	52,014	53,221	54,456
Accumulated depreciation	39,500	1,155	2,363	3,627	4,948	6,328	7,770	9,276	10,847	12,486	14,195	15,977	17,833	19,768	21,782
<b>25 horsepower blower motor</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	9,250	9,465	9,685	9,910	10,140	10,375	10,616	10,862	11,114	11,372	11,636	11,906	12,182	12,465	12,754
Accumulated depreciation	9,250	631	1,291	1,982	2,704	3,458	4,246	5,069	5,927	6,823	7,757	8,731	9,746	10,803	11,904

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>variable frequency drive-fan coil unit s-5</b>															
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	5,900	6,037	6,177	6,320	6,467	6,617	6,771	6,928	7,089	7,253	7,421	7,593	7,769	7,949	8,133
Accumulated depreciation	1,180	1,509	1,853	2,212	2,587	2,978	3,386	3,810	4,253	4,714	5,195	5,695	6,215	6,757	7,320
<b>motor control panel</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
Replacement cost	9,600	9,823	10,051	10,284	10,523	10,767	11,017	11,273	11,535	11,803	12,077	12,357	12,644	12,937	13,237
Accumulated depreciation	2,160	2,456	2,764	3,085	3,420	3,768	4,131	4,509	4,902	5,311	5,737	6,179	6,638	7,115	7,611
<b>fan coil unit s-4</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	0	34	33	32	31	30	29	28	27	26	25	24	23	22	21
Replacement cost	32,350	33,101	33,869	34,655	35,459	36,282	37,124	37,985	38,866	39,768	40,691	41,635	42,601	43,589	44,600
Accumulated depreciation	32,350	946	1,935	2,970	4,052	5,183	6,364	7,597	8,884	10,226	11,626	13,085	14,606	16,190	17,840
<b>7.5 horsepower blower- motor- s-4</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	6,450	6,600	6,753	6,910	7,070	7,234	7,402	7,574	7,750	7,930	8,114	8,302	8,495	8,692	8,894
Accumulated depreciation	2,580	3,080	3,602	4,146	4,713	5,305	5,922	6,564	7,233	7,930	541	1,107	1,699	2,318	2,965
<b>variable frequency drive-fan coil unit s-4</b>															
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	5,900	6,037	6,177	6,320	6,467	6,617	6,771	6,928	7,089	7,253	7,421	7,593	7,769	7,949	8,133
Accumulated depreciation	1,180	1,509	1,853	2,212	2,587	2,978	3,386	3,810	4,253	4,714	5,195	5,695	6,215	6,757	7,320
<b>kitchen fire suppression system</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	1	0	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	7,150	7,316	7,486	7,660	7,838	8,020	8,206	8,396	8,591	8,790	8,994	9,203	9,417	9,635	9,859
Accumulated depreciation	6,673	7,316	499	1,021	1,568	2,139	2,735	3,358	4,009	4,688	5,396	6,135	6,906	7,708	8,544
<b>fire sprinkler system-testing &amp; replacements</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	21,650	22,152	22,666	23,192	23,730	24,281	24,844	25,420	26,010	26,613	27,230	27,862	28,508	29,169	29,846
Accumulated depreciation	21,650	4,430	9,066	13,915	18,984	24,281	4,969	10,168	15,606	21,290	27,230	5,572	11,403	17,501	23,877
<b>fan coil unit s-10</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	0	34	33	32	31	30	29	28	27	26	25	24	23	22	21
Replacement cost	29,300	29,980	30,676	31,388	32,116	32,861	33,623	34,403	35,201	36,018	36,854	37,709	38,584	39,479	40,395
Accumulated depreciation	29,300	857	1,753	2,690	3,670	4,694	5,764	6,881	8,046	9,262	10,530	11,851	13,229	14,664	16,158
<b>7.5 horsepower blower motor-s-10</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	4,300	4,400	4,502	4,606	4,713	4,822	4,934	5,048	5,165	5,285	5,408	5,533	5,661	5,792	5,926
Accumulated depreciation	1,720	2,053	2,401	2,764	3,142	3,536	3,947	4,375	4,821	5,285	361	738	1,132	1,545	1,975
<b>fan coil unit s-11</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	0	34	33	32	31	30	29	28	27	26	25	24	23	22	21
Replacement cost	24,550	25,120	25,703	26,299	26,909	27,533	28,172	28,826	29,495	30,179	30,879	31,595	32,328	33,078	33,845
Accumulated depreciation	24,550	718	1,469	2,254	3,075	3,933	4,829	5,765	6,742	7,760	8,823	9,930	11,084	12,286	13,538

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY**

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>thermostats</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	19
Replacement cost	361,000	369,375	377,945	386,713	395,685	404,865	414,258	423,869	433,703	443,765	454,060	464,594	475,373	486,402	497,687
Accumulated depreciation	126,350	147,750	170,075	193,357	217,627	242,919	269,268	296,708	325,277	355,012	385,951	418,135	451,604	486,402	24,884
<b>closed loop plumbing system</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	0	39	38	37	36	35	34	33	32	31	30	29	28	27	26
Replacement cost	884,150	904,662	925,650	947,125	969,098	991,581	1,014,586	1,038,124	1,062,208	1,086,851	1,112,066	1,137,866	1,164,264	1,191,275	1,218,913
Accumulated depreciation	884,150	22,617	46,283	71,034	96,910	123,948	152,188	181,672	212,442	244,541	278,017	312,913	349,279	387,164	426,620
<b>energy management system</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
Replacement cost	675,650	691,325	707,364	723,775	740,567	757,748	775,328	793,316	811,721	830,553	849,822	869,538	889,711	910,352	931,472
Accumulated depreciation	157,652	184,353	212,209	241,258	271,541	303,099	335,975	370,214	405,861	442,962	481,566	521,723	563,484	606,901	652,030
<b>make-up air units-a</b>															
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	32,250	32,998	33,764	34,547	35,348	36,168	37,007	37,866	38,744	39,643	40,563	41,504	42,467	43,452	44,460
Accumulated depreciation	32,250	1,100	2,251	3,455	4,713	6,028	7,401	8,835	10,332	11,893	13,521	15,218	16,987	18,829	20,748
<b>make-up air units-b</b>															
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	16,600	16,985	17,379	17,782	18,195	18,617	19,049	19,491	19,943	20,406	20,879	21,363	21,859	22,366	22,885
Accumulated depreciation	16,600	566	1,159	1,778	2,426	3,103	3,810	4,548	5,318	6,122	6,960	7,833	8,744	9,692	10,680
<b>expansion tank-2000</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	34	33	32
Replacement cost	9,500	9,720	9,946	10,177	10,413	10,655	10,902	11,155	11,414	11,679	11,950	12,227	12,511	12,801	13,098
Accumulated depreciation	6,514	6,943	7,388	7,851	8,330	8,828	9,345	9,880	10,436	11,012	11,609	12,227	357	731	1,123
<b>expansion tank-2002</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	34
Replacement cost	8,450	8,646	8,847	9,052	9,262	9,477	9,697	9,922	10,152	10,388	10,629	10,876	11,128	11,386	11,650
Accumulated depreciation	5,311	5,682	6,067	6,466	6,880	7,311	7,758	8,221	8,702	9,201	9,718	10,255	10,810	11,386	333
<b>fire alarm station</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	4	3	2	1	0	29	28	27	26	25	24	23	22	21	20
Replacement cost	37,850	38,728	39,626	40,545	41,486	42,448	43,433	44,441	45,472	46,527	47,606	48,710	49,840	50,996	52,179
Accumulated depreciation	32,803	34,855	36,984	39,194	41,486	1,415	2,896	4,444	6,063	7,755	9,521	11,366	13,291	15,299	17,393
<b>fire control centers</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	4	3	2	1	0	29	28	27	26	25	24	23	22	21	20
Replacement cost	22,550	23,073	23,608	24,156	24,716	25,289	25,876	26,476	27,090	27,718	28,361	29,019	29,692	30,381	31,086
Accumulated depreciation	19,543	20,766	22,034	23,351	24,716	843	1,725	2,648	3,612	4,620	5,672	6,771	7,918	9,114	10,362
<b>elevators-mechanical (maintain)</b>															
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	799,100	817,639	836,608	856,017	875,877	896,197	916,989	938,263	960,031	982,304	1,005,093	1,028,411	1,052,270	1,076,683	1,101,662
Accumulated depreciation	799,100	32,706	66,929	102,722	140,140	179,239	220,077	262,714	307,210	353,629	402,037	452,501	505,090	559,875	616,931

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>elevators-mechanical (replace/refurbish)</b>															
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
<b>elevators-cab remodel</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	391,300	400,378	409,667	419,171	428,896	438,846	449,027	459,444	470,103	481,009	492,168	503,586	515,269	527,223	539,455
Accumulated depreciation	391,300	26,692	54,622	83,834	114,372	146,282	179,611	214,407	250,722	288,605	328,112	369,296	412,215	456,927	503,491
<b>trash chutes/doors</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	5,750	5,883	6,019	6,159	6,302	6,448	6,598	6,751	6,908	7,068	7,232	7,400	7,572	7,748	7,928
Accumulated depreciation	5,750	392	803	1,232	1,681	2,149	2,639	3,150	3,684	4,241	4,821	5,427	6,058	6,715	7,399
<b>distribution piping</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	7,800	7,981	8,166	8,355	8,549	8,747	8,950	9,158	9,370	9,587	9,809	10,037	10,270	10,508	10,752
Accumulated depreciation	7,800	7,981	8,166	8,355	8,549	8,747	8,950	9,158	9,370	9,587	9,809	10,037	10,270	10,508	10,752
<b>drainage/sewer piping - maintain</b>															
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
<b>drainage/sewer piping - replace</b>															
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	87,950	89,990	92,078	94,214	96,400	98,636	100,924	103,265	105,661	108,112	110,620	113,186	115,812	118,499	121,248
Accumulated depreciation	70,360	89,990	18,416	37,686	57,840	78,909	100,924	20,653	42,264	64,867	88,496	113,186	23,162	47,400	72,749
<b>leak detection camera</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	5,450	5,576	5,705	5,837	5,972	6,111	6,253	6,398	6,546	6,698	6,853	7,012	7,175	7,341	7,511
Accumulated depreciation	5,450	5,576	5,705	5,837	5,972	6,111	6,253	6,398	6,546	6,698	6,853	7,012	7,175	7,341	7,511
<b>cctv system-cameras</b>															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	0	11	10	9	8	7	6	5	4	3	2	1	0	11	10
Replacement cost	4,100	4,195	4,292	4,392	4,494	4,598	4,705	4,814	4,926	5,040	5,157	5,277	5,399	5,524	5,652
Accumulated depreciation	4,100	350	715	1,098	1,498	1,916	2,353	2,808	3,284	3,780	4,298	4,837	5,399	460	942
<b>cctv system-monitor</b>															
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
<b>cctv system-recorder</b>															
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

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>fire annunciator system</b>															
Useful life	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Remaining life	0	3	2	1	0	3	2	1	0	3	2	1	0	3	2
Replacement cost	2,950	3,018	3,088	3,160	3,233	3,308	3,385	3,464	3,544	3,626	3,710	3,796	3,884	3,974	4,066
Accumulated depreciation	2,950	755	1,544	2,370	3,233	827	1,693	2,598	3,544	907	1,855	2,847	3,884	994	2,033
<b>lighting-emergency</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	19
Replacement cost	5,700	5,832	5,967	6,105	6,247	6,392	6,540	6,692	6,847	7,006	7,169	7,335	7,505	7,679	7,857
Accumulated depreciation	1,995	2,333	2,685	3,053	3,436	3,835	4,251	4,684	5,135	5,605	6,094	6,602	7,130	7,679	393
<b>lighting-exit signs</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	19
Replacement cost	3,300	3,377	3,455	3,535	3,617	3,701	3,787	3,875	3,965	4,057	4,151	4,247	4,346	4,447	4,550
Accumulated depreciation	1,155	1,351	1,555	1,768	1,989	2,221	2,462	2,713	2,974	3,246	3,528	3,822	4,129	4,447	228
<b>lighting-interior</b>															
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	274,650	281,022	287,542	294,213	301,039	308,023	315,169	322,481	329,963	337,618	345,451	353,465	361,665	370,056	378,641
Accumulated depreciation	82,395	98,358	115,017	132,396	150,520	169,413	189,101	209,613	230,974	253,214	276,361	300,445	325,499	351,553	378,641
<b>lighting-walkways</b>															
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	38,300	39,189	40,098	41,028	41,980	42,954	43,951	44,971	46,014	47,082	48,174	49,292	50,436	51,606	52,803
Accumulated depreciation	11,490	13,716	16,039	18,463	20,990	23,625	26,371	29,231	32,210	35,312	38,539	41,898	45,392	49,026	52,803
<b>lighting-landscape</b>															
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
<b>main system/distribution</b>															
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
<b>accelerographs</b>															
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	7,850	8,032	8,218	8,409	8,604	8,804	9,008	9,217	9,431	9,650	9,874	10,103	10,337	10,577	10,822
Accumulated depreciation	7,850	803	1,644	2,523	3,442	4,402	5,405	6,452	7,545	8,685	9,874	1,010	2,067	3,173	4,329
<b>waste / vent stacks</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
Replacement cost	318,250	325,633	333,188	340,918	348,827	356,920	365,201	373,674	382,343	391,213	400,289	409,576	419,078	428,801	438,749
Accumulated depreciation	15,913	24,422	33,319	42,615	52,324	62,461	73,040	84,077	95,586	107,584	120,087	133,112	146,677	160,800	175,500
<b>a/c risers</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
Replacement cost	106,100	108,562	111,081	113,658	116,295	118,993	121,754	124,579	127,469	130,426	133,452	136,548	139,716	142,957	146,274
Accumulated depreciation	5,305	8,142	11,108	14,207	17,444	20,824	24,351	28,030	31,867	35,867	40,036	44,378	48,901	53,609	58,510



COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>remote refrigeration compressor-a</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	12	11	10	9	8	7	6	5	4	3	2	1	0	14	13
Replacement cost	7,000	7,162	7,328	7,498	7,672	7,850	8,032	8,218	8,409	8,604	8,804	9,008	9,217	9,431	9,650
Accumulated depreciation	1,400	1,910	2,443	2,999	3,580	4,187	4,819	5,479	6,167	6,883	7,630	8,407	9,217	629	1,287
<b>remote refrigeration compressor-b</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	12	11	10	9	8	7	6	5	4	3	2	1	0	14	13
Replacement cost	6,250	6,395	6,543	6,695	6,850	7,009	7,172	7,338	7,508	7,682	7,860	8,042	8,229	8,420	8,615
Accumulated depreciation	1,250	1,705	2,181	2,678	3,197	3,738	4,303	4,892	5,506	6,146	6,812	7,506	8,229	561	1,149
<b>refrigeration coil-1998</b>															
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	6,400	6,548	6,700	6,855	7,014	7,177	7,344	7,514	7,688	7,866	8,048	8,235	8,426	8,621	8,821
Accumulated depreciation	6,400	327	670	1,028	1,403	1,794	2,203	2,630	3,075	3,540	4,024	4,529	5,056	5,604	6,175
<b>pre-fab walk-in freezer</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	1	0	39	38	37	36	35	34	33	32	31	30	29	28	27
Replacement cost	39,150	40,058	40,987	41,938	42,911	43,907	44,926	45,968	47,034	48,125	49,242	50,384	51,553	52,749	53,973
Accumulated depreciation	38,171	40,058	1,025	2,097	3,218	4,391	5,616	6,895	8,231	9,625	11,079	12,596	14,177	15,825	17,541
<b>refrigeration coil-2004</b>															
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	6,850	7,009	7,172	7,338	7,508	7,682	7,860	8,042	8,229	8,420	8,615	8,815	9,020	9,229	9,443
Accumulated depreciation	6,850	350	717	1,101	1,502	1,921	2,358	2,815	3,292	3,789	4,308	4,848	5,412	5,999	6,610
<b>refrigeration coil-2005</b>															
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	5,950	6,088	6,229	6,374	6,522	6,673	6,828	6,986	7,148	7,314	7,484	7,658	7,836	8,018	8,204
Accumulated depreciation	5,653	6,088	311	637	978	1,335	1,707	2,096	2,502	2,926	3,368	3,829	4,310	4,811	5,333
<b>pre-fab walk-in cooler</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
Replacement cost	23,300	23,841	24,394	24,960	25,539	26,132	26,738	27,358	27,993	28,642	29,306	29,986	30,682	31,394	32,122
Accumulated depreciation	11,068	11,921	12,807	13,728	14,685	15,679	16,711	17,783	18,895	20,049	21,247	22,490	23,779	25,115	26,501
<b>refrigeration condensing unit</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	8	7	6	5	4	3	2	1	0	14	13	12	11	10	9
Replacement cost	13,650	13,967	14,291	14,623	14,962	15,309	15,664	16,027	16,399	16,779	17,168	17,566	17,974	18,391	18,818
Accumulated depreciation	6,370	7,449	8,575	9,749	10,972	12,247	13,575	14,959	16,399	1,119	2,289	3,513	4,793	6,130	7,527
<b>remote air cooled refig condenser</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
Replacement cost	6,150	6,293	6,439	6,588	6,741	6,897	7,057	7,221	7,389	7,560	7,735	7,914	8,098	8,286	8,478
Accumulated depreciation	615	839	1,073	1,318	1,573	1,839	2,117	2,407	2,709	3,024	3,352	3,693	4,049	4,419	4,804
<b>commercial ice machine</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	12,000	12,278	12,563	12,854	13,152	13,457	13,769	14,088	14,415	14,749	15,091	15,441	15,799	16,166	16,541
Accumulated depreciation	4,800	5,730	6,700	7,712	8,768	9,868	11,015	12,210	13,454	14,749	1,006	2,059	3,160	4,311	5,514

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>self-contained reach-in refrig units-2020</b>															
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	20,250	20,720	21,201	21,693	22,196	22,711	23,238	23,777	24,329	24,893	25,471	26,062	26,667	27,286	27,919
Accumulated depreciation	4,050	5,180	6,360	7,593	8,878	10,220	11,619	13,077	14,597	16,180	17,830	19,547	21,334	23,193	25,127
<b>self-contained reach-in refrig unit-2018</b>															
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	20,250	20,720	21,201	21,693	22,196	22,711	23,238	23,777	24,329	24,893	25,471	26,062	26,667	27,286	27,919
Accumulated depreciation	6,075	7,252	8,480	9,762	11,098	12,491	13,943	15,455	17,030	18,670	20,377	22,153	24,000	25,922	27,919
<b>self-contained reach-in refrig unit-2019</b>															
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	20,250	20,720	21,201	21,693	22,196	22,711	23,238	23,777	24,329	24,893	25,471	26,062	26,667	27,286	27,919
Accumulated depreciation	5,063	6,216	7,420	8,677	9,988	11,356	12,781	14,266	15,814	17,425	19,103	20,850	22,667	24,557	26,523
<b>self-contained reach-in refrig unit-2018</b>															
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	20,250	20,720	21,201	21,693	22,196	22,711	23,238	23,777	24,329	24,893	25,471	26,062	26,667	27,286	27,919
Accumulated depreciation	6,075	7,252	8,480	9,762	11,098	12,491	13,943	15,455	17,030	18,670	20,377	22,153	24,000	25,922	27,919
<b>self-contained reach-in refrig unit-2019</b>															
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	20,250	20,720	21,201	21,693	22,196	22,711	23,238	23,777	24,329	24,893	25,471	26,062	26,667	27,286	27,919
Accumulated depreciation	5,063	6,216	7,420	8,677	9,988	11,356	12,781	14,266	15,814	17,425	19,103	20,850	22,667	24,557	26,523
<b>yogurt server</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	19
Replacement cost	6,850	7,009	7,172	7,338	7,508	7,682	7,860	8,042	8,229	8,420	8,615	8,815	9,020	9,229	9,443
Accumulated depreciation	2,398	2,804	3,227	3,669	4,129	4,609	5,109	5,629	6,172	6,736	7,323	7,934	8,569	9,229	472
<b>merchandizing chest freezer</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	8	7	6	5	4	3	2	1	0	14	13	12	11	10	9
Replacement cost	1,900	1,944	1,989	2,035	2,082	2,130	2,179	2,230	2,282	2,335	2,389	2,444	2,501	2,559	2,618
Accumulated depreciation	887	1,037	1,193	1,357	1,527	1,704	1,888	2,081	2,282	156	319	489	667	853	1,047
<b>commercial dishwasher</b>															
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
<b>food prep station</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	0	39	38	37	36	35	34	33	32	31	30	29	28	27	26
Replacement cost	7,050	7,214	7,381	7,552	7,727	7,906	8,089	8,277	8,469	8,665	8,866	9,072	9,282	9,497	9,717
Accumulated depreciation	7,050	180	369	566	773	988	1,213	1,448	1,694	1,950	2,217	2,495	2,785	3,087	3,401
<b>food prep sink</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	0	39	38	37	36	35	34	33	32	31	30	29	28	27	26
Replacement cost	4,150	4,246	4,345	4,446	4,549	4,655	4,763	4,874	4,987	5,103	5,221	5,342	5,466	5,593	5,723
Accumulated depreciation	4,150	106	217	333	455	582	714	853	997	1,148	1,305	1,469	1,640	1,818	2,003

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>steam cooker</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	12,600	12,892	13,191	13,497	13,810	14,130	14,458	14,793	15,136	15,487	15,846	16,214	16,590	16,975	17,369
Accumulated depreciation	12,600	859	1,759	2,699	3,683	4,710	5,783	6,903	8,073	9,292	10,564	11,890	13,272	14,712	16,211
<b>dual convection oven</b>															
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	9,550	9,772	9,999	10,231	10,468	10,711	10,959	11,213	11,473	11,739	12,011	12,290	12,575	12,867	13,166
Accumulated depreciation	2,865	3,420	4,000	4,604	5,234	5,891	6,575	7,288	8,031	8,804	9,609	10,447	11,318	12,224	13,166
<b>chef's proofing oven</b>															
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	10,800	11,051	11,307	11,569	11,837	12,112	12,393	12,681	12,975	13,276	13,584	13,899	14,221	14,551	14,889
Accumulated depreciation	2,700	3,315	3,957	4,628	5,327	6,056	6,816	7,609	8,434	9,293	10,188	11,119	12,088	13,096	14,145
<b>chef's holding oven</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	19	18	17
Replacement cost	1,950	1,995	2,041	2,088	2,136	2,186	2,237	2,289	2,342	2,396	2,452	2,509	2,567	2,627	2,688
Accumulated depreciation	878	998	1,123	1,253	1,388	1,530	1,678	1,831	1,991	2,156	2,329	2,509	128	263	403
<b>braising pan</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
Replacement cost	19,200	19,645	20,101	20,567	21,044	21,532	22,032	22,543	23,066	23,601	24,149	24,709	25,282	25,869	26,469
Accumulated depreciation	3,072	3,929	4,824	5,759	6,734	7,752	8,813	9,919	11,072	12,273	13,523	14,825	16,180	17,591	19,058
<b>deep fryer</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	14	13	12
Replacement cost	5,350	5,474	5,601	5,731	5,864	6,000	6,139	6,281	6,427	6,576	6,729	6,885	7,045	7,208	7,375
Accumulated depreciation	1,427	1,825	2,240	2,674	3,127	3,600	4,093	4,606	5,142	5,699	6,280	6,885	470	961	1,475
<b>salamander line cooker</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
Replacement cost	11,000	11,255	11,516	11,783	12,056	12,336	12,622	12,915	13,215	13,522	13,836	14,157	14,485	14,821	15,165
Accumulated depreciation	1,320	1,801	2,303	2,828	3,376	3,948	4,544	5,166	5,815	6,491	7,195	7,928	8,691	9,485	10,312
<b>chef's cooking line up</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	29
Replacement cost	23,050	23,585	24,132	24,692	25,265	25,851	26,451	27,065	27,693	28,335	28,992	29,665	30,353	31,057	31,778
Accumulated depreciation	13,062	14,151	15,284	16,461	17,686	18,957	20,279	21,652	23,078	24,557	26,093	27,687	29,341	31,057	1,059
<b>food holding cabinet</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	10,800	11,051	11,307	11,569	11,837	12,112	12,393	12,681	12,975	13,276	13,584	13,899	14,221	14,551	14,889
Accumulated depreciation	2,160	2,652	3,166	3,702	4,261	4,845	5,453	6,087	6,747	7,435	8,150	8,895	9,670	10,477	11,316
<b>commercial toaster oven</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	6	5	4	3	2	1	0	19	18	17	16	15	14	13	12
Replacement cost	1,950	1,995	2,041	2,088	2,136	2,186	2,237	2,289	2,342	2,396	2,452	2,509	2,567	2,627	2,688
Accumulated depreciation	1,365	1,496	1,633	1,775	1,922	2,077	2,237	114	234	359	490	627	770	919	1,075

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY**

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>commercial food processor</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	6	5	4	3	2	1	0	14	13	12	11	10	9	8	7
Replacement cost	1,850	1,893	1,937	1,982	2,028	2,075	2,123	2,172	2,222	2,274	2,327	2,381	2,436	2,493	2,551
Accumulated depreciation	1,110	1,262	1,420	1,586	1,758	1,937	2,123	145	296	455	621	794	974	1,163	1,361
<b>commercial dough mixer</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	7,350	7,521	7,695	7,874	8,057	8,244	8,435	8,631	8,831	9,036	9,246	9,461	9,680	9,905	10,135
Accumulated depreciation	2,058	2,407	2,770	3,150	3,545	3,957	4,386	4,833	5,299	5,783	6,287	6,812	7,357	7,924	8,513
<b>utensil wash station</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
Replacement cost	9,800	10,027	10,260	10,498	10,742	10,991	11,246	11,507	11,774	12,047	12,326	12,612	12,905	13,204	13,510
Accumulated depreciation	735	1,003	1,283	1,575	1,880	2,198	2,530	2,877	3,238	3,614	4,006	4,414	4,839	5,282	5,742
<b>dual island exhaust hood</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	89,100	91,167	93,282	95,446	97,660	99,926	102,244	104,616	107,043	109,526	112,067	114,667	117,327	120,049	122,834
Accumulated depreciation	57,915	61,538	65,297	69,198	73,245	77,443	81,795	86,308	90,987	95,835	100,860	106,067	111,461	117,048	122,834
<b>kitchen hood exhauster</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
Replacement cost	25,550	26,143	26,750	27,371	28,006	28,656	29,321	30,001	30,697	31,409	32,138	32,884	33,647	34,428	35,227
Accumulated depreciation	3,407	4,357	5,350	6,387	7,468	8,597	9,774	11,000	12,279	13,611	14,998	16,442	17,945	19,509	21,136
<b>char broiler</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	6,200	6,344	6,491	6,642	6,796	6,954	7,115	7,280	7,449	7,622	7,799	7,980	8,165	8,354	8,548
Accumulated depreciation	2,232	2,538	2,856	3,188	3,534	3,894	4,269	4,659	5,065	5,488	5,927	6,384	6,859	7,352	7,864
<b>incandescent dimmers</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	1	0	24	23	22	21	20	19	18	17	16	15	14	13	12
Replacement cost	11,100	11,358	11,622	11,892	12,168	12,450	12,739	13,035	13,337	13,646	13,963	14,287	14,618	14,957	15,304
Accumulated depreciation	10,656	11,358	465	951	1,460	1,992	2,548	3,128	3,734	4,367	5,027	5,715	6,432	7,179	7,958
<b>equipment electrical panel</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
Replacement cost	7,750	7,930	8,114	8,302	8,495	8,692	8,894	9,100	9,311	9,527	9,748	9,974	10,205	10,442	10,684
Accumulated depreciation	775	1,057	1,352	1,660	1,982	2,318	2,668	3,033	3,414	3,811	4,224	4,655	5,103	5,569	6,054
<b>electrical transformer-300 kva</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
Replacement cost	21,150	21,641	22,143	22,657	23,183	23,721	24,271	24,834	25,410	26,000	26,603	27,220	27,852	28,498	29,159
Accumulated depreciation	5,439	6,183	6,959	7,768	8,611	9,488	10,402	11,353	12,342	13,371	14,442	15,554	16,711	17,913	19,162
<b> slicer</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	6	5	4	3	2	1	0	14	13	12	11	10	9	8	7
Replacement cost	4,050	4,144	4,240	4,338	4,439	4,542	4,647	4,755	4,865	4,978	5,093	5,211	5,332	5,456	5,583
Accumulated depreciation	2,430	2,763	3,109	3,470	3,847	4,239	4,647	317	649	996	1,358	1,737	2,133	2,546	2,978

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>carpeting-hallways</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	0	7	6	5	4	3	2	1	0	7	6	5	4	3	2
Replacement cost	274,100	280,459	286,966	293,624	300,436	307,406	314,538	321,835	329,302	336,942	344,759	352,757	360,941	369,315	377,883
Accumulated depreciation	274,100	35,057	71,742	110,109	150,218	192,129	235,904	281,606	329,302	42,118	86,190	132,284	180,471	230,822	283,412
<b>carpeting-recreation</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	3	2	1	0	7	6	5	4	3	2	1	0	7	6	5
Replacement cost	41,550	42,514	43,500	44,509	45,542	46,599	47,680	48,786	49,918	51,076	52,261	53,473	54,714	55,983	57,282
Accumulated depreciation	25,969	31,886	38,063	44,509	5,693	11,650	17,880	24,393	31,199	38,307	45,728	53,473	6,839	13,996	21,481
<b>carpeting-administration</b>															
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	8,950	9,158	9,370	9,587	9,809	10,037	10,270	10,508	10,752	11,001	11,256	11,517	11,784	12,057	12,337
Accumulated depreciation	6,265	7,326	8,433	9,587	981	2,007	3,081	4,203	5,376	6,601	7,879	9,214	10,606	12,057	1,234
<b>vinyl</b>															
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
<b>tile polish</b>															
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
<b>tile-recreation</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
Replacement cost	35,850	36,682	37,533	38,404	39,295	40,207	41,140	42,094	43,071	44,070	45,092	46,138	47,208	48,303	49,424
Accumulated depreciation	8,365	9,782	11,260	12,801	14,408	16,083	17,827	19,644	21,536	23,504	25,552	27,683	29,898	32,202	34,597
<b>tile-administration</b>															
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	70,850	72,494	74,176	75,897	77,658	79,460	81,303	83,189	85,119	87,094	89,115	91,182	93,297	95,461	97,676
Accumulated depreciation	63,765	67,661	71,703	75,897	2,589	5,297	8,130	11,092	14,187	17,419	20,794	24,315	27,989	31,820	35,815
<b>asphalt seal coat - older</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	2	1	0	4	3	2	1	0	4	3	2	1	0	4	3
Replacement cost	89,100	91,167	93,282	95,446	97,660	99,926	102,244	104,616	107,043	109,526	112,067	114,667	117,327	120,049	122,834
Accumulated depreciation	53,460	72,934	93,282	19,089	39,064	59,956	81,795	104,616	21,409	43,810	67,240	91,734	117,327	24,010	49,134
<b>asphalt seal coat - newer</b>															
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	44,500	45,532	46,588	47,669	48,775	49,907	51,065	52,250	53,462	54,702	55,971	57,270	58,599	59,958	61,349
Accumulated depreciation	35,600	45,532	9,318	19,068	29,265	39,926	51,065	10,450	21,385	32,821	44,777	57,270	11,720	23,983	36,809
<b>asphalt replacement - older</b>															
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	415,800	425,447	435,317	445,416	455,750	466,323	477,142	488,212	499,539	511,128	522,986	535,119	547,534	560,237	573,234
Accumulated depreciation	415,800	21,272	43,532	66,812	91,150	116,581	143,143	170,874	199,816	230,008	261,493	294,315	328,520	364,154	401,264

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>asphalt replacement - newer</b>															
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	205,750	210,523	215,407	220,404	225,517	230,749	236,102	241,580	247,185	252,920	258,788	264,792	270,935	277,221	283,653
Accumulated depreciation	41,150	52,631	64,622	77,141	90,207	103,837	118,051	132,869	148,311	164,398	181,152	198,594	216,748	235,638	255,288
<b>concrete flatwork</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	2,200	2,251	2,303	2,356	2,411	2,467	2,524	2,583	2,643	2,704	2,767	2,831	2,897	2,964	3,033
Accumulated depreciation	2,200	2,251	2,303	2,356	2,411	2,467	2,524	2,583	2,643	2,704	2,767	2,831	2,897	2,964	3,033
<b>concrete-stamped</b>															
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
<b>irrigation equipment</b>															
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
<b>landscaping</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	10,750	10,999	11,254	11,515	11,782	12,055	12,335	12,621	12,914	13,214	13,521	13,835	14,156	14,484	14,820
Accumulated depreciation	10,750	10,999	11,254	11,515	11,782	12,055	12,335	12,621	12,914	13,214	13,521	13,835	14,156	14,484	14,820
<b>koi pond-lining</b>															
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
<b>koi pond-equipment</b>															
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
<b>courtyard patio</b>															
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
<b>furnishings-administration/maintenance</b>															
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	5,600	5,730	5,863	5,999	6,138	6,280	6,426	6,575	6,728	6,884	7,044	7,207	7,374	7,545	7,720
Accumulated depreciation	1,120	1,433	1,759	2,100	2,455	2,826	3,213	3,616	4,037	4,475	4,931	5,405	5,899	6,413	6,948
<b>furnishings-administration/finance</b>															
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	30,650	31,361	32,089	32,833	33,595	34,374	35,171	35,987	36,822	37,676	38,550	39,444	40,359	41,295	42,253
Accumulated depreciation	6,130	7,840	9,627	11,492	13,438	15,468	17,586	19,793	22,093	24,489	26,985	29,583	32,287	35,101	38,028

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>furnishings-administration/conference</b>															
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	12,550	12,841	13,139	13,444	13,756	14,075	14,402	14,736	15,078	15,428	15,786	16,152	16,527	16,910	17,302
Accumulated depreciation	2,510	3,210	3,942	4,705	5,502	6,334	7,201	8,105	9,047	10,028	11,050	12,114	13,222	14,374	15,572
<b>furnishings-administration/kitchen</b>															
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	6,900	7,060	7,224	7,392	7,563	7,738	7,918	8,102	8,290	8,482	8,679	8,880	9,086	9,297	9,513
Accumulated depreciation	1,380	1,765	2,167	2,587	3,025	3,482	3,959	4,456	4,974	5,513	6,075	6,660	7,269	7,902	8,562
<b>furnishings-administration/house</b>															
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	6,450	6,600	6,753	6,910	7,070	7,234	7,402	7,574	7,750	7,930	8,114	8,302	8,495	8,692	8,894
Accumulated depreciation	1,290	1,650	2,026	2,419	2,828	3,255	3,701	4,166	4,650	5,155	5,680	6,227	6,796	7,388	8,005
<b>furnishings-recreation/lobby</b>															
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	136,600	139,769	143,012	146,330	149,725	153,199	156,753	160,390	164,111	167,918	171,814	175,800	179,879	184,052	188,322
Accumulated depreciation	13,660	20,965	28,602	36,583	44,918	53,620	62,701	72,176	82,056	92,355	103,088	114,270	125,915	138,039	150,658
<b>furnishings-recreation/halls</b>															
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	162,250	166,014	169,866	173,807	177,839	181,965	186,187	190,507	194,927	199,449	204,076	208,811	213,655	218,612	223,684
Accumulated depreciation	32,450	49,804	67,946	86,904	106,703	127,376	148,950	171,456	194,927	19,945	40,815	62,643	85,462	109,306	134,210
<b>furnishings-recreation/crystal dining</b>															
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	78,800	80,628	82,499	84,413	86,371	88,375	90,425	92,523	94,670	96,866	99,113	101,412	103,765	106,172	108,635
Accumulated depreciation	15,760	20,157	24,750	29,545	34,548	39,769	45,213	50,888	56,802	62,963	69,379	76,059	83,012	90,246	97,772
<b>furnishings-recreation/calif dining</b>															
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	78,750	80,577	82,446	84,359	86,316	88,319	90,368	92,465	94,610	96,805	99,051	101,349	103,700	106,106	108,568
Accumulated depreciation	15,750	20,144	24,734	29,526	34,526	39,744	45,184	50,856	56,766	62,923	69,336	76,012	82,960	90,190	97,711
<b>furnishings-recreation/calif patio</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	4	3	2	1	0	7	6	5	4	3	2	1	0	7	6
Replacement cost	23,000	23,534	24,080	24,639	25,211	25,796	26,394	27,006	27,633	28,274	28,930	29,601	30,288	30,991	31,710
Accumulated depreciation	11,500	14,709	18,060	21,559	25,211	3,225	6,599	10,127	13,817	17,671	21,698	25,901	30,288	3,874	7,928
<b>furnishings-recreation/key club</b>															
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	77,600	79,400	81,242	83,127	85,056	87,029	89,048	91,114	93,228	95,391	97,604	99,868	102,185	104,556	106,982
Accumulated depreciation	15,520	19,850	24,373	29,094	34,022	39,163	44,524	50,113	55,937	62,004	68,323	74,901	81,748	88,873	96,284
<b>furnishings-recreation/bridge rm</b>															
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	40,100	41,030	41,982	42,956	43,953	44,973	46,016	47,084	48,176	49,294	50,438	51,608	52,805	54,030	55,283
Accumulated depreciation	8,020	10,258	12,595	15,035	17,581	20,238	23,008	25,896	28,906	32,041	35,307	38,706	42,244	45,926	49,755

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>furnishings-recreation/rendezvous</b>															
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	13,650	13,967	14,291	14,623	14,962	15,309	15,664	16,027	16,399	16,779	17,168	17,566	17,974	18,391	18,818
Accumulated depreciation	2,730	3,492	4,287	5,118	5,985	6,889	7,832	8,815	9,839	10,906	12,018	13,175	14,379	15,632	16,936
<b>furnishings-recreation/orchester hall</b>															
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	42,500	43,486	44,495	45,527	46,583	47,664	48,770	49,901	51,059	52,244	53,456	54,696	55,965	57,263	58,592
Accumulated depreciation	8,500	10,872	13,349	15,934	18,633	21,449	24,385	27,446	30,635	33,959	37,419	41,022	44,772	48,674	52,733
<b>furnishings-recreation/orchester sound equip</b>															
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	48,950	50,086	51,248	52,437	53,654	54,899	56,173	57,476	58,809	60,173	61,569	62,997	64,459	65,954	67,484
Accumulated depreciation	19,580	25,043	30,749	36,706	42,923	49,409	56,173	5,748	11,762	18,052	24,628	31,499	38,675	46,168	53,987
<b>furnishings-recreation/guest suite</b>															
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	7,300	7,469	7,642	7,819	8,000	8,186	8,376	8,570	8,769	8,972	9,180	9,393	9,611	9,834	10,062
Accumulated depreciation	1,460	1,867	2,293	2,737	3,200	3,684	4,188	4,714	5,261	5,832	6,426	7,045	7,689	8,359	9,056
<b>furnishings-recreation/zen garden</b>															
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	26,500	27,115	27,744	28,388	29,047	29,721	30,411	31,117	31,839	32,578	33,334	34,107	34,898	35,708	36,536
Accumulated depreciation	26,500	1,356	2,774	4,258	5,809	7,430	9,123	10,891	12,736	14,660	16,667	18,759	20,939	23,210	25,575
<b>furnishings-recreation/koi pond</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	3,600	3,684	3,769	3,856	3,945	4,037	4,131	4,227	4,325	4,425	4,528	4,633	4,740	4,850	4,963
Accumulated depreciation	3,600	737	1,508	2,314	3,156	4,037	826	1,691	2,595	3,540	4,528	927	1,896	2,910	3,970
<b>furnishings-kitchen/key club</b>															
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	8,850	9,055	9,265	9,480	9,700	9,925	10,155	10,391	10,632	10,879	11,131	11,389	11,653	11,923	12,200
Accumulated depreciation	1,770	2,264	2,780	3,318	3,880	4,466	5,078	5,715	6,379	7,071	7,792	8,542	9,322	10,135	10,980
<b>furnishings-kitchen/residential</b>															
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	10,600	10,846	11,098	11,355	11,618	11,888	12,164	12,446	12,735	13,030	13,332	13,641	13,957	14,281	14,612
Accumulated depreciation	2,120	2,712	3,329	3,974	4,647	5,350	6,082	6,845	7,641	8,470	9,332	10,231	11,166	12,139	13,151
<b>furnishings-kitchen/employee tower</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
Replacement cost	30,650	31,361	32,089	32,833	33,595	34,374	35,171	35,987	36,822	37,676	38,550	39,444	40,359	41,295	42,253
Accumulated depreciation	4,087	5,227	6,418	7,661	8,959	10,312	11,724	13,195	14,729	16,326	17,990	19,722	21,525	23,401	25,352
<b>furnishings-kitchen/emp maint</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
Replacement cost	9,450	9,669	9,893	10,123	10,358	10,598	10,844	11,096	11,353	11,616	11,885	12,161	12,443	12,732	13,027
Accumulated depreciation	1,260	1,612	1,979	2,362	2,762	3,179	3,615	4,069	4,541	5,034	5,546	6,081	6,636	7,215	7,816



COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>furnishings-restrooms/key club</b>															
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	20,300	20,771	21,253	21,746	22,251	22,767	23,295	23,835	24,388	24,954	25,533	26,125	26,731	27,351	27,986
Accumulated depreciation	4,060	5,193	6,376	7,611	8,900	10,245	11,648	13,109	14,633	16,220	17,873	19,594	21,385	23,248	25,187
<b>furnishings-restrooms/lobby-dining</b>															
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	15,550	15,911	16,280	16,658	17,044	17,439	17,844	18,258	18,682	19,115	19,558	20,012	20,476	20,951	21,437
Accumulated depreciation	3,110	3,978	4,884	5,830	6,818	7,848	8,922	10,042	11,209	12,425	13,691	15,009	16,381	17,808	19,293
<b>furnishings-restrooms/lobby-rec desk</b>															
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	30,650	31,361	32,089	32,833	33,595	34,374	35,171	35,987	36,822	37,676	38,550	39,444	40,359	41,295	42,253
Accumulated depreciation	6,130	7,840	9,627	11,492	13,438	15,468	17,586	19,793	22,093	24,489	26,985	29,583	32,287	35,101	38,028
<b>furnishings-restrooms/employee tower</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
Replacement cost	18,100	18,520	18,950	19,390	19,840	20,300	20,771	21,253	21,746	22,251	22,767	23,295	23,835	24,388	24,954
Accumulated depreciation	2,413	3,087	3,790	4,524	5,291	6,090	6,924	7,793	8,698	9,642	10,625	11,648	12,712	13,820	14,972
<b>furnishings-restrooms/employee maint</b>															
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
<b>furnishings-restrooms/food svc</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
Replacement cost	20,800	21,283	21,777	22,282	22,799	23,328	23,869	24,423	24,990	25,570	26,163	26,770	27,391	28,026	28,676
Accumulated depreciation	2,773	3,547	4,355	5,199	6,080	6,998	7,956	8,955	9,996	11,080	12,209	13,385	14,609	15,881	17,206
<b>music equipment</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	7	6	5	4	3	2	1	0	9	8	7	6	5	4	3
Replacement cost	20,650	21,129	21,619	22,121	22,634	23,159	23,696	24,246	24,809	25,385	25,974	26,577	27,194	27,825	28,471
Accumulated depreciation	6,195	8,452	10,810	13,273	15,844	18,527	21,326	24,246	2,481	5,077	7,792	10,631	13,597	16,695	19,930
<b>bingo equipment</b>															
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	11,350	11,613	11,882	12,158	12,440	12,729	13,024	13,326	13,635	13,951	14,275	14,606	14,945	15,292	15,647
Accumulated depreciation	11,350	1,161	2,376	3,647	4,976	6,365	7,814	9,328	10,908	12,556	14,275	1,461	2,989	4,588	6,259
<b>fire extinguishers</b>															
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
<b>mailboxes</b>															
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	20,750	21,231	21,724	22,228	22,744	23,272	23,812	24,364	24,929	25,507	26,099	26,704	27,324	27,958	28,607
Accumulated depreciation	3,113	4,246	5,431	6,668	7,960	9,309	10,715	12,182	13,711	15,304	16,964	18,693	20,493	22,366	24,316

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2023 through 1/1/2037

COMPONENT	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	1/1/2036	1/1/2037
<b>directory boards</b>															
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
<b>signage</b>															
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
<b>monuments</b>															
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	9,950	10,181	10,417	10,659	10,906	11,159	11,418	11,683	11,954	12,231	12,515	12,805	13,102	13,406	13,717
Accumulated depreciation	2,985	3,563	4,167	4,797	5,453	6,137	6,851	7,594	8,368	9,173	10,012	10,884	11,792	12,736	13,717
<b>laundry equipment</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	4,550	4,656	4,764	4,875	4,988	5,104	5,222	5,343	5,467	5,594	5,724	5,857	5,993	6,132	6,274
Accumulated depreciation	4,550	4,656	4,764	4,875	4,988	5,104	5,222	5,343	5,467	5,594	5,724	5,857	5,993	6,132	6,274
<b>extractors</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	7	6	5	4	3	2	1	0	9	8	7	6	5	4	3
Replacement cost	21,900	22,408	22,928	23,460	24,004	24,561	25,131	25,714	26,311	26,921	27,546	28,185	28,839	29,508	30,193
Accumulated depreciation	6,570	8,963	11,464	14,076	16,803	19,649	22,618	25,714	2,631	5,384	8,264	11,274	14,420	17,705	21,135
<b>maintenance equipment</b>															
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	34,500	35,300	36,119	36,957	37,814	38,691	39,589	40,507	41,447	42,409	43,393	44,400	45,430	46,484	47,562
Accumulated depreciation	34,500	3,530	7,224	11,087	15,126	19,346	23,753	28,355	33,158	38,168	43,393	4,440	9,086	13,945	19,025
<b>chevy colorado</b>															
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	22,000	22,510	23,032	23,566	24,113	24,672	25,244	25,830	26,429	27,042	27,669	28,311	28,968	29,640	30,328
Accumulated depreciation	7,333	9,379	11,516	13,747	16,075	18,504	21,037	23,678	26,429	2,254	4,612	7,078	9,656	12,350	15,164
<b>Contingency - 5%</b>	195,780	64,037	18,007	126,116	8,796	10,666	27,047	33,569	31,876	9,490	13,197	29,980	20,888	177,098	34,204
<b>TOTAL Accumulated depreciation</b>	<b>9,207,870</b>	<b>6,142,549</b>	<b>5,810,906</b>	<b>6,589,234</b>	<b>4,966,327</b>	<b>5,849,991</b>	<b>6,752,324</b>	<b>7,352,589</b>	<b>7,847,962</b>	<b>8,392,332</b>	<b>9,458,143</b>	<b>10,510,420</b>	<b>11,242,620</b>	<b>12,369,168</b>	<b>10,048,835</b>

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>modified cap sheet roof</b>															
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	326,769	334,350	342,107	350,044	358,165	366,474	374,976	383,675	392,576	401,684	411,003	420,538	430,294	440,277	450,491
Accumulated depreciation	245,077	267,480	290,791	315,040	340,257	366,474	18,749	38,368	58,886	80,337	102,751	126,161	150,603	176,111	202,721
<b>concrete tile roof</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	1,115,230	1,141,103	1,167,577	1,194,665	1,222,381	1,250,740	1,279,757	1,309,447	1,339,826	1,370,910	1,402,715	1,435,258	1,468,556	1,502,626	1,537,487
Accumulated depreciation	520,441	570,552	622,708	676,977	733,429	792,135	853,171	916,613	982,539	1,051,031	1,122,172	1,196,048	1,272,749	1,352,363	1,434,988
<b>membrane roof</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
Replacement cost	72,999	74,693	76,426	78,199	80,013	81,869	83,768	85,711	87,699	89,734	91,816	93,946	96,126	98,356	100,638
Accumulated depreciation	19,466	22,408	25,475	28,673	32,005	35,477	39,092	42,856	46,773	50,849	55,090	59,499	64,084	68,849	73,801
<b>membrane decks-units (rsrf)</b>															
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	266,678	272,865	279,195	285,672	292,300	299,081	306,020	313,120	320,384	327,817	335,422	343,204	351,166	359,313	367,649
Accumulated depreciation	200,009	218,292	237,316	257,105	277,685	299,081	15,301	31,312	48,058	65,563	83,856	102,961	122,908	143,725	165,442
<b>membrane decks-units (coat)</b>															
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	86,752	88,765	90,824	92,931	95,087	97,293	99,550	101,860	104,223	106,641	109,115	111,646	114,236	116,886	119,598
Accumulated depreciation	17,350	26,630	36,330	46,466	57,052	68,105	79,640	91,674	104,223	106,641	21,823	33,494	45,694	58,443	71,759
<b>membrane decks-common (rsrf)</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	31,032	31,752	32,489	33,243	34,014	34,803	35,610	36,436	37,281	38,146	39,031	39,937	40,864	41,812	42,782
Accumulated depreciation	31,032	2,117	4,332	6,649	9,070	11,601	14,244	17,003	19,883	22,888	26,021	29,287	32,691	36,237	39,930
<b>membrane decks-common (coat)</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	10,932	11,186	11,446	11,712	11,984	12,262	12,546	12,837	13,135	13,440	13,752	14,071	14,397	14,731	15,073
Accumulated depreciation	10,932	2,237	4,578	7,027	9,587	12,262	2,509	5,135	7,881	10,752	13,752	2,814	5,759	8,839	12,058
<b>gutters &amp; downspouts</b>															
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
<b>foundations/structural frame</b>															
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
<b>structural pest control</b>															
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

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>building waterproofing caulk &amp; seal</b>															
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	138,875	142,097	145,394	148,767	152,218	155,749	159,362	163,059	166,842	170,713	174,674	178,726	182,872	187,115	191,456
Accumulated depreciation	27,775	42,629	58,158	74,384	91,331	109,024	127,490	146,753	166,842	17,071	34,935	53,618	73,149	93,558	114,874
<b>carports</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
Replacement cost	487,370	498,677	510,246	522,084	534,196	546,589	559,270	572,245	585,521	599,105	613,004	627,226	641,778	656,667	671,902
Accumulated depreciation	129,965	149,603	170,082	191,431	213,678	236,855	260,993	286,123	312,278	339,493	367,802	397,243	427,852	459,667	492,728
<b>automatic doors</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	19
Replacement cost	22,147	22,661	23,187	23,725	24,275	24,838	25,414	26,004	26,607	27,224	27,856	28,502	29,163	29,840	30,532
Accumulated depreciation	7,751	9,064	10,434	11,863	13,351	14,903	16,519	18,203	19,955	21,779	23,678	25,652	27,705	29,840	1,527
<b>window replacement</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	4,798	4,909	5,023	5,140	5,259	5,381	5,506	5,634	5,765	5,899	6,036	6,176	6,319	6,466	6,616
Accumulated depreciation	4,798	4,909	5,023	5,140	5,259	5,381	5,506	5,634	5,765	5,899	6,036	6,176	6,319	6,466	6,616
<b>courtyard waterproofing</b>															
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
<b>exterior flatwork</b>															
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	1,099,643	1,125,155	1,151,259	1,177,968	1,205,297	1,233,260	1,261,872	1,291,147	1,321,102	1,351,752	1,383,113	1,415,201	1,448,034	1,481,628	1,516,002
Accumulated depreciation	219,929	337,547	460,504	588,984	723,178	863,282	1,009,498	1,162,032	1,321,102	135,175	276,623	424,560	579,214	740,814	909,601
<b>trim/railings/windows</b>															
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	1,386,915	1,419,091	1,452,014	1,485,701	1,520,169	1,555,437	1,591,523	1,628,446	1,666,226	1,704,882	1,744,435	1,784,906	1,826,316	1,868,687	1,912,041
Accumulated depreciation	277,383	425,727	580,806	742,851	912,101	1,088,806	1,273,218	1,465,601	1,666,226	170,488	348,887	535,472	730,526	934,344	1,147,225
<b>doors</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	112,712	115,327	118,003	120,741	123,542	126,408	129,341	132,342	135,412	138,554	141,768	145,057	148,422	151,865	155,388
Accumulated depreciation	112,712	23,065	47,201	72,445	98,834	126,408	25,868	52,937	81,247	110,843	141,768	29,011	59,369	91,119	124,310
<b>wallpaper</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	4	3	2	1	0	7	6	5	4	3	2	1	0	7	6
Replacement cost	5,151	5,271	5,393	5,518	5,646	5,777	5,911	6,048	6,188	6,332	6,479	6,629	6,783	6,940	7,101
Accumulated depreciation	2,576	3,294	4,045	4,828	5,646	722	1,478	2,268	3,094	3,958	4,859	5,800	6,783	868	1,775
<b>interior flatwork-internal halls (ph1)</b>															
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	158,763	162,446	166,215	170,071	174,017	178,054	182,185	186,412	190,737	195,162	199,690	204,323	209,063	213,913	218,876
Accumulated depreciation	127,010	162,446	33,243	68,028	104,410	142,443	182,185	37,282	76,295	117,097	159,752	204,323	41,813	85,565	131,326

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>interior flatwork-internal halls (ph2)</b>															
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	158,763	162,446	166,215	170,071	174,017	178,054	182,185	186,412	190,737	195,162	199,690	204,323	209,063	213,913	218,876
Accumulated depreciation	127,010	162,446	33,243	68,028	104,410	142,443	182,185	37,282	76,295	117,097	159,752	204,323	41,813	85,565	131,326
<b>interior flatwork-rec rooms</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	5	4	3	2	1	0	7	6	5	4	3	2	1	0	7
Replacement cost	56,425	57,734	59,073	60,443	61,845	63,280	64,748	66,250	67,787	69,360	70,969	72,615	74,300	76,024	77,788
Accumulated depreciation	21,159	28,867	36,921	45,332	54,114	63,280	8,094	16,563	25,420	34,680	44,356	54,461	65,013	76,024	9,724
<b>interior flatwork-administration</b>															
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	32,303	33,052	33,819	34,604	35,407	36,228	37,068	37,928	38,808	39,708	40,629	41,572	42,536	43,523	44,533
Accumulated depreciation	29,073	33,052	3,382	6,921	10,622	14,491	18,534	22,757	27,166	31,766	36,566	41,572	4,254	8,705	13,360
<b>ironwork-exterior (grounds)</b>															
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
<b>ironwork-exterior (towers)</b>															
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	359,214	367,548	376,075	384,800	393,727	402,861	412,207	421,770	431,555	441,567	451,811	462,293	473,018	483,992	495,221
Accumulated depreciation	71,843	110,264	150,430	192,400	236,236	282,003	329,766	379,593	431,555	44,157	90,362	138,688	189,207	241,996	297,133
<b>ironwork-interior</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	3	2	1	0	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	16,858	17,249	17,649	18,058	18,477	18,906	19,345	19,794	20,253	20,723	21,204	21,696	22,199	22,714	23,241
Accumulated depreciation	13,486	14,949	16,472	18,058	1,232	2,521	3,869	5,278	6,751	8,289	9,895	11,571	13,319	15,143	17,043
<b>parking stripes &amp; curbing</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	12,837	13,135	13,440	13,752	14,071	14,397	14,731	15,073	15,423	15,781	16,147	16,522	16,905	17,297	17,698
Accumulated depreciation	12,837	2,627	5,376	8,251	11,257	14,397	2,946	6,029	9,254	12,625	16,147	3,304	6,762	10,378	14,158
<b>cooling tower</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
Replacement cost	156,153	159,776	163,483	167,276	171,157	175,128	179,191	183,348	187,602	191,954	196,407	200,964	205,626	210,397	215,278
Accumulated depreciation	15,615	21,303	27,247	33,455	39,937	46,701	53,757	61,116	68,787	76,782	85,110	93,783	102,813	112,212	121,991
<b>cooling tower fan motors</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	14,951	15,298	15,653	16,016	16,388	16,768	17,157	17,555	17,962	18,379	18,805	19,241	19,687	20,144	20,611
Accumulated depreciation	5,980	7,139	8,348	9,610	10,925	12,297	13,726	15,214	16,765	18,379	1,254	2,565	3,937	5,372	6,870
<b>centrifugal pumps</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	28,705	29,371	30,052	30,749	31,462	32,192	32,939	33,703	34,485	35,285	36,104	36,942	37,799	38,676	39,573
Accumulated depreciation	11,482	13,706	16,028	18,449	20,975	23,607	26,351	29,209	32,186	35,285	2,407	4,926	7,560	10,314	13,191

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY**

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>chemical treatment</b>															
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
<b>pump control centers</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	13,260	13,568	13,883	14,205	14,535	14,872	15,217	15,570	15,931	16,301	16,679	17,066	17,462	17,867	18,282
Accumulated depreciation	13,260	905	1,851	2,841	3,876	4,957	6,087	7,266	8,497	9,781	11,119	12,515	13,970	15,485	17,063
<b>emergency power generator</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	307,092	314,217	321,507	328,966	336,598	344,407	352,397	360,573	368,938	377,497	386,255	395,216	404,385	413,767	423,366
Accumulated depreciation	184,255	196,386	208,980	222,052	235,619	249,695	264,298	279,444	295,150	311,435	328,317	345,814	363,947	382,734	402,198
<b>generator battery charger</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	1	0	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	8,536	8,734	8,937	9,144	9,356	9,573	9,795	10,022	10,255	10,493	10,736	10,985	11,240	11,501	11,768
Accumulated depreciation	7,967	8,734	596	1,219	1,871	2,553	3,265	4,009	4,786	5,596	6,442	7,323	8,243	9,201	10,199
<b>exhauster</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	24
Replacement cost	8,675	8,876	9,082	9,293	9,509	9,730	9,956	10,187	10,423	10,665	10,912	11,165	11,424	11,689	11,960
Accumulated depreciation	4,164	4,616	5,086	5,576	6,086	6,616	7,168	7,742	8,338	8,959	9,603	10,272	10,967	11,689	478
<b>central chiller plants</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	1	0	34	33	32	31	30	29	28	27	26	25	24	23	22
Replacement cost	1,025,867	1,049,667	1,074,019	1,098,936	1,124,431	1,150,518	1,177,210	1,204,521	1,232,466	1,261,059	1,290,316	1,320,251	1,350,881	1,382,221	1,414,289
Accumulated depreciation	996,557	1,049,667	30,686	62,796	96,380	131,488	168,173	206,489	246,493	288,242	331,796	377,215	424,563	473,904	525,307
<b>purge units</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	17,280	17,681	18,091	18,511	18,940	19,379	19,829	20,289	20,760	21,242	21,735	22,239	22,755	23,283	23,823
Accumulated depreciation	17,280	1,179	2,412	3,702	5,051	6,460	7,932	9,468	11,072	12,745	14,490	16,309	18,204	20,179	22,235
<b>frequency drive units</b>															
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	31,105	31,827	32,565	33,321	34,094	34,885	35,694	36,522	37,369	38,236	39,123	40,031	40,960	41,910	42,882
Accumulated depreciation	29,550	31,827	1,628	3,332	5,114	6,977	8,924	10,957	13,079	15,294	17,605	20,016	22,528	25,146	27,873
<b>halogen alarm center</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	5	4	3	2	1	0	24	23	22	21	20	19	18	17	16
Replacement cost	15,938	16,308	16,686	17,073	17,469	17,874	18,289	18,713	19,147	19,591	20,046	20,511	20,987	21,474	21,972
Accumulated depreciation	12,750	13,699	14,684	15,707	16,770	17,874	732	1,497	2,298	3,135	4,009	4,923	5,876	6,872	7,910
<b>chilled water pumps</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	29,835	30,527	31,235	31,960	32,701	33,460	34,236	35,030	35,843	36,675	37,526	38,397	39,288	40,199	41,132
Accumulated depreciation	11,934	14,246	16,659	19,176	21,801	24,537	27,389	30,359	33,453	36,675	2,502	5,120	7,858	10,720	13,711

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY**

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>frequency drive units</b>															
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	14,178	14,507	14,844	15,188	15,540	15,901	16,270	16,647	17,033	17,428	17,832	18,246	18,669	19,102	19,545
Accumulated depreciation	13,469	14,507	742	1,519	2,331	3,180	4,068	4,994	5,962	6,971	8,024	9,123	10,268	11,461	12,704
<b>electrical transformer</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
Replacement cost	10,370	10,611	10,857	11,109	11,367	11,631	11,901	12,177	12,460	12,749	13,045	13,348	13,658	13,975	14,299
Accumulated depreciation	1,383	1,769	2,171	2,592	3,031	3,489	3,967	4,465	4,984	5,525	6,088	6,674	7,284	7,919	8,579
<b>hot water boilers-towers</b>															
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	194,877	199,398	204,024	208,757	213,600	218,556	223,626	228,814	234,122	239,554	245,112	250,799	256,618	262,572	268,664
Accumulated depreciation	179,287	191,422	204,024	8,350	17,088	26,227	35,780	45,763	56,189	67,075	78,436	90,288	102,647	115,532	128,959
<b>hot water boiler-kitchen</b>															
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	72,504	74,186	75,907	77,668	79,470	81,314	83,200	85,130	87,105	89,126	91,194	93,310	95,475	97,690	99,956
Accumulated depreciation	66,704	71,219	75,907	3,107	6,358	9,758	13,312	17,026	20,905	24,955	29,182	33,592	38,190	42,984	47,979
<b>hot water boilers-closed loop sys</b>															
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	201,295	205,965	210,743	215,632	220,635	225,754	230,991	236,350	241,833	247,444	253,185	259,059	265,069	271,219	277,511
Accumulated depreciation	201,295	8,239	16,859	25,876	35,302	45,151	55,438	66,178	77,387	89,080	101,274	113,986	127,233	141,034	155,406
<b>hot water boiler-closed loop sys-2000</b>															
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	201,506	206,181	210,964	215,858	220,866	225,990	231,233	236,598	242,087	247,703	253,450	259,330	265,346	271,502	277,801
Accumulated depreciation	185,386	197,934	210,964	8,634	17,669	27,119	36,997	47,320	58,101	69,357	81,104	93,359	106,138	119,461	133,344
<b>domestic water pumps</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	31,528	32,259	33,007	33,773	34,557	35,359	36,179	37,018	37,877	38,756	39,655	40,575	41,516	42,479	43,465
Accumulated depreciation	12,611	15,054	17,604	20,264	23,038	25,930	28,943	32,082	35,352	38,756	2,644	5,410	8,303	11,328	14,488
<b>closed loop pumps</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	29,553	30,239	30,941	31,659	32,393	33,145	33,914	34,701	35,506	36,330	37,173	38,035	38,917	39,820	40,744
Accumulated depreciation	11,821	14,112	16,502	18,995	21,595	24,306	27,131	30,074	33,139	36,330	2,478	5,071	7,783	10,619	13,581
<b>hot water storage tanks</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	48,031	49,145	50,285	51,452	52,646	53,867	55,117	56,396	57,704	59,043	60,413	61,815	63,249	64,716	66,217
Accumulated depreciation	16,010	18,020	20,114	22,296	24,568	26,934	29,396	31,958	34,622	37,394	40,275	43,271	46,383	49,616	52,974
<b>hot water tank</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	5,572	5,701	5,833	5,968	6,106	6,248	6,393	6,541	6,693	6,848	7,007	7,170	7,336	7,506	7,680
Accumulated depreciation	1,560	1,824	2,100	2,387	2,687	2,999	3,324	3,663	4,016	4,383	4,765	5,162	5,575	6,005	6,451

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>circulating pumps</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	2,963	3,032	3,102	3,174	3,248	3,323	3,400	3,479	3,560	3,643	3,728	3,814	3,902	3,993	4,086
Accumulated depreciation	1,185	1,415	1,654	1,904	2,165	2,437	2,720	3,015	3,323	3,643	249	509	780	1,065	1,362
<b>back flow prevention device</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
Replacement cost	44,930	45,972	47,039	48,130	49,247	50,390	51,559	52,755	53,979	55,231	56,512	57,823	59,164	60,537	61,941
Accumulated depreciation	25,835	27,583	29,399	31,285	33,242	35,273	37,380	39,566	41,834	44,185	46,622	49,150	51,769	54,483	57,295
<b>vertical exhausters</b>															
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	12,344	12,630	12,923	13,223	13,530	13,844	14,165	14,494	14,830	15,174	15,526	15,886	16,255	16,632	17,018
Accumulated depreciation	4,938	5,684	6,462	7,273	8,118	8,999	9,916	10,871	11,864	12,898	13,973	15,092	16,255	832	1,702
<b>electric power infrastructure</b>															
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
<b>electrical switch gear-switch</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	2	1	0	19	18	17	16	15	14	13	12	11	10	9	8
Replacement cost	46,266	47,339	48,437	49,561	50,711	51,887	53,091	54,323	55,583	56,873	58,192	59,542	60,923	62,336	63,782
Accumulated depreciation	41,639	44,972	48,437	2,478	5,071	7,783	10,618	13,581	16,675	19,906	23,277	26,794	30,462	34,285	38,269
<b>electrical switch gear-refurbish</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
Replacement cost	311,393	318,617	326,009	333,572	341,311	349,229	357,331	365,621	374,103	382,782	391,663	400,750	410,047	419,560	429,294
Accumulated depreciation	101,203	111,516	122,253	133,429	145,057	157,153	169,732	182,811	196,404	210,530	225,206	240,450	256,279	272,714	289,773
<b>automatic transfer switch</b>															
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
<b>variable frequency drive</b>															
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	43,308	44,313	45,341	46,393	47,469	48,570	49,697	50,850	52,030	53,237	54,472	55,736	57,029	58,352	59,706
Accumulated depreciation	41,143	44,313	2,267	4,639	7,120	9,714	12,424	15,255	18,211	21,295	24,512	27,868	31,366	35,011	38,809
<b>motor control panel</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	14,812	15,156	15,508	15,868	16,236	16,613	16,998	17,392	17,795	18,208	18,630	19,062	19,504	19,956	20,419
Accumulated depreciation	9,258	9,851	10,468	11,108	11,771	12,460	13,173	13,914	14,681	15,477	16,301	17,156	18,041	18,958	19,909
<b>fire pump</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	63,548	65,022	66,531	68,075	69,654	71,270	72,923	74,615	76,346	78,117	79,929	81,783	83,680	85,621	87,607
Accumulated depreciation	38,129	40,639	43,245	45,951	48,758	51,671	54,692	57,827	61,077	64,447	67,940	71,560	75,312	79,199	83,227



**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY**

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>fire pump controller</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	12,837	13,135	13,440	13,752	14,071	14,397	14,731	15,073	15,423	15,781	16,147	16,522	16,905	17,297	17,698
Accumulated depreciation	7,702	8,209	8,736	9,283	9,850	10,438	11,048	11,682	12,338	13,019	13,725	14,457	15,215	16,000	16,813
<b>automatic transfer switch</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	15,938	16,308	16,686	17,073	17,469	17,874	18,289	18,713	19,147	19,591	20,046	20,511	20,987	21,474	21,972
Accumulated depreciation	9,563	10,193	10,846	11,524	12,228	12,959	13,717	14,503	15,318	16,163	17,039	17,947	18,888	19,863	20,873
<b>jockey pump controller</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	4,656	4,764	4,875	4,988	5,104	5,222	5,343	5,467	5,594	5,724	5,857	5,993	6,132	6,274	6,420
Accumulated depreciation	2,794	2,978	3,169	3,367	3,573	3,786	4,007	4,237	4,475	4,722	4,978	5,244	5,519	5,803	6,099
<b>jockey pump</b>															
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	6,842	7,001	7,163	7,329	7,499	7,673	7,851	8,033	8,219	8,410	8,605	8,805	9,009	9,218	9,432
Accumulated depreciation	1,368	1,750	2,149	2,565	3,000	3,453	3,926	4,418	4,931	5,467	6,024	6,604	7,207	7,835	8,489
<b>fuel storage tank-generator</b>															
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
<b>backflow prevention device-fire line</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
Replacement cost	27,083	27,711	28,354	29,012	29,685	30,374	31,079	31,800	32,538	33,293	34,065	34,855	35,664	36,491	37,338
Accumulated depreciation	10,833	11,777	12,759	13,781	14,843	15,946	17,093	18,285	19,523	20,808	22,142	23,527	24,965	26,456	28,004
<b>electrical transformers</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	311,747	318,980	326,380	333,952	341,700	349,627	357,738	366,038	374,530	383,219	392,110	401,207	410,515	420,039	429,784
Accumulated depreciation	171,461	183,414	195,828	208,720	222,105	235,998	250,417	265,378	280,898	296,995	313,688	330,996	348,938	367,534	386,806
<b>air side fan coil units</b>															
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
<b>fan coil unit s-5</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	55,719	57,012	58,335	59,688	61,073	62,490	63,940	65,423	66,941	68,494	70,083	71,709	73,373	75,075	76,817
Accumulated depreciation	23,880	26,063	28,334	30,697	33,154	35,709	38,364	41,123	43,990	46,967	50,059	53,270	56,602	60,060	63,648
<b>25 horsepower blower motor</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	13,050	13,353	13,663	13,980	14,304	14,636	14,976	15,323	15,678	16,042	16,414	16,795	17,185	17,584	17,992
Accumulated depreciation	13,050	890	1,822	2,796	3,814	4,879	5,990	7,151	8,362	9,625	10,943	12,316	13,748	15,239	16,793

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>variable frequency drive-fan coil unit s-5</b>															
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	8,322	8,515	8,713	8,915	9,122	9,334	9,551	9,773	10,000	10,232	10,469	10,712	10,961	11,215	11,475
Accumulated depreciation	7,906	8,515	436	892	1,368	1,867	2,388	2,932	3,500	4,093	4,711	5,356	6,029	6,729	7,459
<b>motor control panel</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	13,544	13,858	14,180	14,509	14,846	15,190	15,542	15,903	16,272	16,650	17,036	17,431	17,835	18,249	18,672
Accumulated depreciation	8,126	8,661	9,217	9,794	10,392	11,013	11,657	12,325	13,018	13,736	14,481	15,252	16,052	16,880	17,738
<b>fan coil unit s-4</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	45,635	46,694	47,777	48,885	50,019	51,179	52,366	53,581	54,824	56,096	57,397	58,729	60,092	61,486	62,912
Accumulated depreciation	19,558	21,346	23,206	25,141	27,153	29,245	31,420	33,679	36,027	38,466	40,998	43,627	46,357	49,189	52,127
<b>7.5 horsepower blower- motor- s-4</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	9,100	9,311	9,527	9,748	9,974	10,205	10,442	10,684	10,932	11,186	11,446	11,712	11,984	12,262	12,546
Accumulated depreciation	3,640	4,345	5,081	5,849	6,649	7,484	8,354	9,259	10,203	11,186	763	1,562	2,397	3,270	4,182
<b>variable frequency drive-fan coil unit s-4</b>															
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	8,322	8,515	8,713	8,915	9,122	9,334	9,551	9,773	10,000	10,232	10,469	10,712	10,961	11,215	11,475
Accumulated depreciation	7,906	8,515	436	892	1,368	1,867	2,388	2,932	3,500	4,093	4,711	5,356	6,029	6,729	7,459
<b>kitchen fire suppression system</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	1	0	14	13	12	11	10	9	8	7	6	5	4	3	2
Replacement cost	10,088	10,322	10,561	10,806	11,057	11,314	11,576	11,845	12,120	12,401	12,689	12,983	13,284	13,592	13,907
Accumulated depreciation	9,415	10,322	704	1,441	2,211	3,017	3,859	4,738	5,656	6,614	7,613	8,655	9,742	10,874	12,053
<b>fire sprinkler system-testing &amp; replacements</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	30,538	31,246	31,971	32,713	33,472	34,249	35,044	35,857	36,689	37,540	38,411	39,302	40,214	41,147	42,102
Accumulated depreciation	30,538	6,249	12,788	19,628	26,778	34,249	7,009	14,343	22,013	30,032	38,411	7,860	16,086	24,688	33,682
<b>fan coil unit s-10</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	41,332	42,291	43,272	44,276	45,303	46,354	47,429	48,529	49,655	50,807	51,986	53,192	54,426	55,689	56,981
Accumulated depreciation	17,714	19,333	21,018	22,771	24,593	26,488	28,457	30,504	32,630	34,839	37,133	39,514	41,986	44,551	47,213
<b>7.5 horsepower blower motor-s-10</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	6,063	6,204	6,348	6,495	6,646	6,800	6,958	7,119	7,284	7,453	7,626	7,803	7,984	8,169	8,359
Accumulated depreciation	2,425	2,895	3,386	3,897	4,431	4,987	5,566	6,170	6,798	7,453	508	1,040	1,597	2,178	2,786
<b>fan coil unit s-11</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	34,630	35,433	36,255	37,096	37,957	38,838	39,739	40,661	41,604	42,569	43,557	44,568	45,602	46,660	47,743
Accumulated depreciation	14,841	16,198	17,610	19,078	20,605	22,193	23,843	25,558	27,340	29,190	31,112	33,108	35,179	37,328	39,558

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY**

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>thermostats</b>															
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	509,233	521,047	533,135	545,504	558,160	571,109	584,359	597,916	611,788	625,981	640,504	655,364	670,568	686,125	702,043
Accumulated depreciation	50,923	78,157	106,627	136,376	167,448	199,888	233,744	269,062	305,894	344,290	384,302	425,987	469,398	514,594	561,634
<b>closed loop plumbing system</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
Replacement cost	1,247,192	1,276,127	1,305,733	1,336,026	1,367,022	1,398,737	1,431,188	1,464,392	1,498,366	1,533,128	1,568,697	1,605,091	1,642,329	1,680,431	1,719,417
Accumulated depreciation	467,697	510,451	554,937	601,212	649,335	699,369	751,374	805,416	861,560	919,877	980,436	1,043,309	1,108,572	1,176,302	1,246,577
<b>energy management system</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	8	7	6	5	4	3	2	1	0	29	28	27	26	25	24
Replacement cost	953,082	975,194	997,819	1,020,968	1,044,654	1,068,890	1,093,688	1,119,062	1,145,024	1,171,589	1,198,770	1,226,581	1,255,038	1,284,155	1,313,947
Accumulated depreciation	698,927	747,649	798,255	850,807	905,367	962,001	1,020,775	1,081,760	1,145,024	39,053	79,918	122,658	167,338	214,026	262,789
<b>make-up air units-a</b>															
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	45,491	46,546	47,626	48,731	49,862	51,019	52,203	53,414	54,653	55,921	57,218	58,545	59,903	61,293	62,715
Accumulated depreciation	22,746	24,825	26,988	29,239	31,579	34,013	36,542	39,170	41,901	44,737	47,682	50,739	53,913	57,207	60,625
<b>make-up air units-b</b>															
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	23,416	23,959	24,515	25,084	25,666	26,261	26,870	27,493	28,131	28,784	29,452	30,135	30,834	31,549	32,281
Accumulated depreciation	11,708	12,778	13,892	15,050	16,255	17,507	18,809	20,162	21,567	23,027	24,543	26,117	27,751	29,446	31,205
<b>expansion tank-2000</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
Replacement cost	13,402	13,713	14,031	14,357	14,690	15,031	15,380	15,737	16,102	16,476	16,858	17,249	17,649	18,058	18,477
Accumulated depreciation	1,532	1,959	2,405	2,871	3,358	3,865	4,394	4,946	5,521	6,120	6,743	7,392	8,068	8,771	9,502
<b>expansion tank-2002</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
Replacement cost	11,920	12,197	12,480	12,770	13,066	13,369	13,679	13,996	14,321	14,653	14,993	15,341	15,697	16,061	16,434
Accumulated depreciation	681	1,045	1,426	1,824	2,240	2,674	3,127	3,599	4,092	4,605	5,140	5,698	6,279	6,883	7,513
<b>fire alarm station</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
Replacement cost	53,390	54,629	55,896	57,193	58,520	59,878	61,267	62,688	64,142	65,630	67,153	68,711	70,305	71,936	73,605
Accumulated depreciation	19,576	21,852	24,222	26,690	29,260	31,935	34,718	37,613	40,623	43,753	47,007	50,388	53,901	57,549	61,338
<b>fire control centers</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
Replacement cost	31,807	32,545	33,300	34,073	34,863	35,672	36,500	37,347	38,213	39,100	40,007	40,935	41,885	42,857	43,851
Accumulated depreciation	11,663	13,018	14,430	15,901	17,432	19,025	20,683	22,408	24,202	26,067	28,005	30,019	32,112	34,286	36,543
<b>elevators-mechanical (maintain)</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	10	9	8	7	6	5	4	3	2	1	0	24	23	22	21
Replacement cost	1,127,221	1,153,373	1,180,131	1,207,510	1,235,524	1,264,188	1,293,517	1,323,527	1,354,233	1,385,651	1,417,798	1,450,691	1,484,347	1,518,784	1,554,020
Accumulated depreciation	676,333	738,159	802,489	869,407	938,998	1,011,350	1,086,554	1,164,704	1,245,894	1,330,225	1,417,798	58,028	118,748	182,254	248,643

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>elevators-mechanical (replace/refurbish)</b>															
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
<b>elevators-cab remodel</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	551,970	564,776	577,879	591,286	605,004	619,040	633,402	648,097	663,133	678,518	694,260	710,367	726,848	743,711	760,965
Accumulated depreciation	551,970	37,652	77,051	118,257	161,334	206,347	253,361	302,445	353,671	407,111	462,840	520,936	581,478	644,550	710,234
<b>trash chutes/doors</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	8,112	8,300	8,493	8,690	8,892	9,098	9,309	9,525	9,746	9,972	10,203	10,440	10,682	10,930	11,184
Accumulated depreciation	8,112	553	1,132	1,738	2,371	3,033	3,724	4,445	5,198	5,983	6,802	7,656	8,546	9,473	10,438
<b>distribution piping</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	11,001	11,256	11,517	11,784	12,057	12,337	12,623	12,916	13,216	13,523	13,837	14,158	14,486	14,822	15,166
Accumulated depreciation	11,001	11,256	11,517	11,784	12,057	12,337	12,623	12,916	13,216	13,523	13,837	14,158	14,486	14,822	15,166
<b>drainage/sewer piping - maintain</b>															
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
<b>drainage/sewer piping - replace</b>															
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	124,061	126,939	129,884	132,897	135,980	139,135	142,363	145,666	149,045	152,503	156,041	159,661	163,365	167,155	171,033
Accumulated depreciation	99,249	126,939	25,977	53,159	81,588	111,308	142,363	29,133	59,618	91,502	124,833	159,661	32,673	66,862	102,620
<b>leak detection camera</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	7,685	7,863	8,045	8,232	8,423	8,618	8,818	9,023	9,232	9,446	9,665	9,889	10,118	10,353	10,593
Accumulated depreciation	7,685	7,863	8,045	8,232	8,423	8,618	8,818	9,023	9,232	9,446	9,665	9,889	10,118	10,353	10,593
<b>cctv system-cameras</b>															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	9	8	7	6	5	4	3	2	1	0	11	10	9	8	7
Replacement cost	5,783	5,917	6,054	6,194	6,338	6,485	6,635	6,789	6,947	7,108	7,273	7,442	7,615	7,792	7,973
Accumulated depreciation	1,446	1,972	2,523	3,097	3,697	4,323	4,976	5,658	6,368	7,108	606	1,240	1,904	2,597	3,322
<b>cctv system-monitor</b>															
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
<b>cctv system-recorder</b>															
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

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY**

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>fire annunciator system</b>															
Useful life	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Remaining life	1	0	3	2	1	0	3	2	1	0	3	2	1	0	3
Replacement cost	4,160	4,257	4,356	4,457	4,560	4,666	4,774	4,885	4,998	5,114	5,233	5,354	5,478	5,605	5,735
Accumulated depreciation	3,120	4,257	1,089	2,229	3,420	4,666	1,194	2,443	3,749	5,114	1,308	2,677	4,109	5,605	1,434
<b>lighting-emergency</b>															
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	8,039	8,226	8,417	8,612	8,812	9,016	9,225	9,439	9,658	9,882	10,111	10,346	10,586	10,832	11,083
Accumulated depreciation	804	1,234	1,683	2,153	2,644	3,156	3,690	4,248	4,829	5,435	6,067	6,725	7,410	8,124	8,866
<b>lighting-exit signs</b>															
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	4,656	4,764	4,875	4,988	5,104	5,222	5,343	5,467	5,594	5,724	5,857	5,993	6,132	6,274	6,420
Accumulated depreciation	466	715	975	1,247	1,531	1,828	2,137	2,460	2,797	3,148	3,514	3,895	4,292	4,706	5,136
<b>lighting-interior</b>															
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	387,425	396,413	405,610	415,020	424,648	434,500	444,580	454,894	465,448	476,246	487,295	498,600	510,168	522,004	534,114
Accumulated depreciation	19,371	39,641	60,842	83,004	106,162	130,350	155,603	181,958	209,452	238,123	268,012	299,160	331,609	365,403	400,586
<b>lighting-walkways</b>															
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	54,028	55,281	56,564	57,876	59,219	60,593	61,999	63,437	64,909	66,415	67,956	69,533	71,146	72,797	74,486
Accumulated depreciation	2,701	5,528	8,485	11,575	14,805	18,178	21,700	25,375	29,209	33,208	37,376	41,720	46,245	50,958	55,865
<b>lighting-landscape</b>															
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
<b>main system/distribution</b>															
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
<b>accelerographs</b>															
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	11,073	11,330	11,593	11,862	12,137	12,419	12,707	13,002	13,304	13,613	13,929	14,252	14,583	14,921	15,267
Accumulated depreciation	5,537	6,798	8,115	9,490	10,923	12,419	1,271	2,600	3,991	5,445	6,965	8,551	10,208	11,937	13,740
<b>waste / vent stacks</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
Replacement cost	448,928	459,343	470,000	480,904	492,061	503,477	515,158	527,110	539,339	551,852	564,655	577,755	591,159	604,874	618,907
Accumulated depreciation	190,794	206,704	223,250	240,452	258,332	276,912	296,216	316,266	337,087	358,704	381,142	404,429	428,590	453,656	479,653
<b>a/c risers</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
Replacement cost	149,668	153,140	156,693	160,328	164,048	167,854	171,748	175,733	179,810	183,982	188,250	192,617	197,086	201,658	206,336
Accumulated depreciation	63,609	68,913	74,429	80,164	86,125	92,320	98,755	105,440	112,381	119,588	127,069	134,832	142,887	151,244	159,910

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>remote refrigeration compressor-a</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	12	11	10	9	8	7	6	5	4	3	2	1	0	14	13
Replacement cost	9,874	10,103	10,337	10,577	10,822	11,073	11,330	11,593	11,862	12,137	12,419	12,707	13,002	13,304	13,613
Accumulated depreciation	1,975	2,694	3,446	4,231	5,050	5,906	6,798	7,729	8,699	9,710	10,763	11,860	13,002	887	1,815
<b>remote refrigeration compressor-b</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	12	11	10	9	8	7	6	5	4	3	2	1	0	14	13
Replacement cost	8,815	9,020	9,229	9,443	9,662	9,886	10,115	10,350	10,590	10,836	11,087	11,344	11,607	11,876	12,152
Accumulated depreciation	1,763	2,405	3,076	3,777	4,509	5,273	6,069	6,900	7,766	8,669	9,609	10,588	11,607	792	1,620
<b>refrigeration coil-1998</b>															
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	9,026	9,235	9,449	9,668	9,892	10,121	10,356	10,596	10,842	11,094	11,351	11,614	11,883	12,159	12,441
Accumulated depreciation	6,770	7,388	8,032	8,701	9,397	10,121	518	1,060	1,626	2,219	2,838	3,484	4,159	4,864	5,598
<b>pre-fab walk-in freezer</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
Replacement cost	55,225	56,506	57,817	59,158	60,530	61,934	63,371	64,841	66,345	67,884	69,459	71,070	72,719	74,406	76,132
Accumulated depreciation	19,329	21,190	23,127	25,142	27,239	29,419	31,686	34,042	36,490	39,033	41,675	44,419	47,267	50,224	53,292
<b>refrigeration coil-2004</b>															
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	9,662	9,886	10,115	10,350	10,590	10,836	11,087	11,344	11,607	11,876	12,152	12,434	12,722	13,017	13,319
Accumulated depreciation	7,247	7,909	8,598	9,315	10,061	10,836	554	1,134	1,741	2,375	3,038	3,730	4,453	5,207	5,994
<b>refrigeration coil-2005</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	6	5	4	3	2	1	0	19	18	17	16	15	14	13	12
Replacement cost	8,394	8,589	8,788	8,992	9,201	9,414	9,632	9,855	10,084	10,318	10,557	10,802	11,053	11,309	11,571
Accumulated depreciation	5,876	6,442	7,030	7,643	8,281	8,943	9,632	493	1,008	1,548	2,111	2,701	3,316	3,958	4,628
<b>pre-fab walk-in cooler</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	6	5	4	3	2	1	0	39	38	37	36	35	34	33	32
Replacement cost	32,867	33,630	34,410	35,208	36,025	36,861	37,716	38,591	39,486	40,402	41,339	42,298	43,279	44,283	45,310
Accumulated depreciation	27,937	29,426	30,969	32,567	34,224	35,939	37,716	965	1,974	3,030	4,134	5,287	6,492	7,750	9,062
<b>refrigeration condensing unit</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	8	7	6	5	4	3	2	1	0	14	13	12	11	10	9
Replacement cost	19,255	19,702	20,159	20,627	21,106	21,596	22,097	22,610	23,135	23,672	24,221	24,783	25,358	25,946	26,548
Accumulated depreciation	8,986	10,508	12,095	13,751	15,478	17,277	19,151	21,103	23,135	1,578	3,229	4,957	6,762	8,649	10,619
<b>remote air cooled refig condenser</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	12	11	10	9	8	7	6	5	4	3	2	1	0	29	28
Replacement cost	8,675	8,876	9,082	9,293	9,509	9,730	9,956	10,187	10,423	10,665	10,912	11,165	11,424	11,689	11,960
Accumulated depreciation	5,205	5,621	6,055	6,505	6,973	7,460	7,965	8,489	9,033	9,599	10,185	10,793	11,424	390	797
<b>commercial ice machine</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	9	8	7	6	5	4	3	2	1	0	14	13	12	11	10
Replacement cost	16,925	17,318	17,720	18,131	18,552	18,982	19,422	19,873	20,334	20,806	21,289	21,783	22,288	22,805	23,334
Accumulated depreciation	6,770	8,082	9,451	10,879	12,368	13,920	15,538	17,223	18,978	20,806	1,419	2,904	4,458	6,081	7,778

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>self-contained reach-in refrig units-2020</b>															
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	28,567	29,230	29,908	30,602	31,312	32,038	32,781	33,542	34,320	35,116	35,931	36,765	37,618	38,491	39,384
Accumulated depreciation	27,139	29,230	1,495	3,060	4,697	6,408	8,195	10,063	12,012	14,046	16,169	18,383	20,690	23,095	25,600
<b>self-contained reach-in refrig unit-2018</b>															
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	28,567	29,230	29,908	30,602	31,312	32,038	32,781	33,542	34,320	35,116	35,931	36,765	37,618	38,491	39,384
Accumulated depreciation	1,428	2,923	4,486	6,120	7,828	9,611	11,473	13,417	15,444	17,558	19,762	22,059	24,452	26,944	29,538
<b>self-contained reach-in refrig unit-2019</b>															
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	28,567	29,230	29,908	30,602	31,312	32,038	32,781	33,542	34,320	35,116	35,931	36,765	37,618	38,491	39,384
Accumulated depreciation	28,567	1,462	2,991	4,590	6,262	8,010	9,834	11,740	13,728	15,802	17,966	20,221	22,571	25,019	27,569
<b>self-contained reach-in refrig unit-2018</b>															
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	28,567	29,230	29,908	30,602	31,312	32,038	32,781	33,542	34,320	35,116	35,931	36,765	37,618	38,491	39,384
Accumulated depreciation	1,428	2,923	4,486	6,120	7,828	9,611	11,473	13,417	15,444	17,558	19,762	22,059	24,452	26,944	29,538
<b>self-contained reach-in refrig unit-2019</b>															
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	28,567	29,230	29,908	30,602	31,312	32,038	32,781	33,542	34,320	35,116	35,931	36,765	37,618	38,491	39,384
Accumulated depreciation	28,567	1,462	2,991	4,590	6,262	8,010	9,834	11,740	13,728	15,802	17,966	20,221	22,571	25,019	27,569
<b>yogurt server</b>															
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	9,662	9,886	10,115	10,350	10,590	10,836	11,087	11,344	11,607	11,876	12,152	12,434	12,722	13,017	13,319
Accumulated depreciation	966	1,483	2,023	2,588	3,177	3,793	4,435	5,105	5,804	6,532	7,291	8,082	8,905	9,763	10,655
<b>merchandizing chest freezer</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	8	7	6	5	4	3	2	1	0	14	13	12	11	10	9
Replacement cost	2,679	2,741	2,805	2,870	2,937	3,005	3,075	3,146	3,219	3,294	3,370	3,448	3,528	3,610	3,694
Accumulated depreciation	1,250	1,462	1,683	1,913	2,154	2,404	2,665	2,936	3,219	220	449	690	941	1,203	1,478
<b>commercial dishwasher</b>															
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
<b>food prep station</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
Replacement cost	9,942	10,173	10,409	10,650	10,897	11,150	11,409	11,674	11,945	12,222	12,506	12,796	13,093	13,397	13,708
Accumulated depreciation	3,728	4,069	4,424	4,793	5,176	5,575	5,990	6,421	6,868	7,333	7,816	8,317	8,838	9,378	9,938
<b>food prep sink</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
Replacement cost	5,856	5,992	6,131	6,273	6,419	6,568	6,720	6,876	7,036	7,199	7,366	7,537	7,712	7,891	8,074
Accumulated depreciation	2,196	2,397	2,606	2,823	3,049	3,284	3,528	3,782	4,046	4,319	4,604	4,899	5,206	5,524	5,854

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>steam cooker</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	17,772	18,184	18,606	19,038	19,480	19,932	20,394	20,867	21,351	21,846	22,353	22,872	23,403	23,946	24,502
Accumulated depreciation	17,772	1,212	2,481	3,808	5,195	6,644	8,158	9,738	11,387	13,108	14,902	16,773	18,722	20,753	22,869
<b>dual convection oven</b>															
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	13,471	13,784	14,104	14,431	14,766	15,109	15,460	15,819	16,186	16,562	16,946	17,339	17,741	18,153	18,574
Accumulated depreciation	674	1,378	2,116	2,886	3,692	4,533	5,411	6,328	7,284	8,281	9,320	10,403	11,532	12,707	13,931
<b>chef's proofing oven</b>															
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	15,234	15,587	15,949	16,319	16,698	17,085	17,481	17,887	18,302	18,727	19,161	19,606	20,061	20,526	21,002
Accumulated depreciation	15,234	779	1,595	2,448	3,340	4,271	5,244	6,260	7,321	8,427	9,581	10,783	12,037	13,342	14,701
<b>chef's holding oven</b>															
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	2,750	2,814	2,879	2,946	3,014	3,084	3,156	3,229	3,304	3,381	3,459	3,539	3,621	3,705	3,791
Accumulated depreciation	550	704	864	1,031	1,206	1,388	1,578	1,776	1,982	2,198	2,421	2,654	2,897	3,149	3,412
<b>braising pan</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	6	5	4	3	2	1	0	24	23	22	21	20	19	18	17
Replacement cost	27,083	27,711	28,354	29,012	29,685	30,374	31,079	31,800	32,538	33,293	34,065	34,855	35,664	36,491	37,338
Accumulated depreciation	20,583	22,169	23,817	25,531	27,310	29,159	31,079	1,272	2,603	3,995	5,450	6,971	8,559	10,217	11,948
<b>deep fryer</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	14	13	12
Replacement cost	7,546	7,721	7,900	8,083	8,271	8,463	8,659	8,860	9,066	9,276	9,491	9,711	9,936	10,167	10,403
Accumulated depreciation	2,012	2,574	3,160	3,772	4,411	5,078	5,773	6,497	7,253	8,039	8,858	9,711	662	1,356	2,081
<b>salamander line cooker</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	7	6	5	4	3	2	1	0	24	23	22	21	20	19	18
Replacement cost	15,517	15,877	16,245	16,622	17,008	17,403	17,807	18,220	18,643	19,076	19,519	19,972	20,435	20,909	21,394
Accumulated depreciation	11,172	12,067	12,996	13,962	14,967	16,011	17,095	18,220	746	1,526	2,342	3,196	4,087	5,018	5,990
<b>chef's cooking line up</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
Replacement cost	32,515	33,269	34,041	34,831	35,639	36,466	37,312	38,178	39,064	39,970	40,897	41,846	42,817	43,810	44,826
Accumulated depreciation	2,168	3,327	4,539	5,805	7,128	8,509	9,950	11,453	13,021	14,656	16,359	18,133	19,981	21,905	23,907
<b>food holding cabinet</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	5	4	3	2	1	0	24	23	22	21	20	19	18	17	16
Replacement cost	15,234	15,587	15,949	16,319	16,698	17,085	17,481	17,887	18,302	18,727	19,161	19,606	20,061	20,526	21,002
Accumulated depreciation	12,187	13,093	14,035	15,013	16,030	17,085	699	1,431	2,196	2,996	3,832	4,705	5,617	6,568	7,561
<b>commercial toaster oven</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	19	18	17
Replacement cost	2,750	2,814	2,879	2,946	3,014	3,084	3,156	3,229	3,304	3,381	3,459	3,539	3,621	3,705	3,791
Accumulated depreciation	1,238	1,407	1,583	1,768	1,959	2,159	2,367	2,583	2,808	3,043	3,286	3,539	181	371	569



COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>commercial food processor</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	6	5	4	3	2	1	0	14	13	12	11	10	9	8	7
Replacement cost	2,610	2,671	2,733	2,796	2,861	2,927	2,995	3,064	3,135	3,208	3,282	3,358	3,436	3,516	3,598
Accumulated depreciation	1,566	1,781	2,004	2,237	2,480	2,732	2,995	204	418	642	875	1,119	1,374	1,641	1,919
<b>commercial dough mixer</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	3	2	1	0	24	23	22	21	20	19	18	17	16	15	14
Replacement cost	10,370	10,611	10,857	11,109	11,367	11,631	11,901	12,177	12,460	12,749	13,045	13,348	13,658	13,975	14,299
Accumulated depreciation	9,126	9,762	10,423	11,109	455	930	1,428	1,948	2,492	3,060	3,653	4,271	4,917	5,590	6,292
<b>utensil wash station</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
Replacement cost	13,823	14,144	14,472	14,808	15,152	15,504	15,864	16,232	16,609	16,994	17,388	17,791	18,204	18,626	19,058
Accumulated depreciation	6,220	6,718	7,236	7,774	8,334	8,915	9,518	10,145	10,796	11,471	12,172	12,898	13,653	14,435	15,246
<b>dual island exhaust hood</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
Replacement cost	125,684	128,600	131,584	134,637	137,761	140,957	144,227	147,573	150,997	154,500	158,084	161,752	165,505	169,345	173,274
Accumulated depreciation	3,142	6,430	9,869	13,464	17,220	21,144	25,240	29,515	33,974	38,625	43,473	48,526	53,789	59,271	64,978
<b>kitchen hood exhauster</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	29	28	27
Replacement cost	36,044	36,880	37,736	38,611	39,507	40,424	41,362	42,322	43,304	44,309	45,337	46,389	47,465	48,566	49,693
Accumulated depreciation	22,828	24,587	26,415	28,315	30,289	32,339	34,468	36,679	38,974	41,355	43,826	46,389	1,582	3,238	4,969
<b>char broiler</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	1	0	24	23	22	21	20	19	18	17	16	15	14	13	12
Replacement cost	8,746	8,949	9,157	9,369	9,586	9,808	10,036	10,269	10,507	10,751	11,000	11,255	11,516	11,783	12,056
Accumulated depreciation	8,396	8,949	366	750	1,150	1,569	2,007	2,465	2,942	3,440	3,960	4,502	5,067	5,656	6,269
<b>incandescent dimmers</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	24	23	22
Replacement cost	15,659	16,022	16,394	16,774	17,163	17,561	17,968	18,385	18,812	19,248	19,695	20,152	20,620	21,098	21,587
Accumulated depreciation	8,769	9,613	10,492	11,406	12,357	13,346	14,374	15,443	16,555	17,708	18,907	20,152	825	1,688	2,590
<b>equipment electrical panel</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	12	11	10	9	8	7	6	5	4	3	2	1	0	29	28
Replacement cost	10,932	11,186	11,446	11,712	11,984	12,262	12,546	12,837	13,135	13,440	13,752	14,071	14,397	14,731	15,073
Accumulated depreciation	6,559	7,084	7,631	8,198	8,788	9,401	10,037	10,698	11,384	12,096	12,835	13,602	14,397	491	1,005
<b>electrical transformer-300 kva</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	34	33	32
Replacement cost	29,835	30,527	31,235	31,960	32,701	33,460	34,236	35,030	35,843	36,675	37,526	38,397	39,288	40,199	41,132
Accumulated depreciation	20,458	21,805	23,203	24,655	26,161	27,724	29,345	31,027	32,771	34,579	36,454	38,397	1,123	2,297	3,526
<b> slicer</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	6	5	4	3	2	1	0	14	13	12	11	10	9	8	7
Replacement cost	5,713	5,846	5,982	6,121	6,263	6,408	6,557	6,709	6,865	7,024	7,187	7,354	7,525	7,700	7,879
Accumulated depreciation	3,428	3,897	4,387	4,897	5,428	5,981	6,557	447	915	1,405	1,917	2,451	3,010	3,593	4,202

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>carpeting-hallways</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	1	0	7	6	5	4	3	2	1	0	7	6	5	4	3
Replacement cost	386,650	395,620	404,798	414,189	423,798	433,630	443,690	453,984	464,516	475,293	486,320	497,603	509,147	520,959	533,045
Accumulated depreciation	338,319	395,620	50,600	103,547	158,924	216,815	277,306	340,488	406,452	475,293	60,790	124,401	190,930	260,480	333,153
<b>carpeting-recreation</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	4	3	2	1	0	7	6	5	4	3	2	1	0	7	6
Replacement cost	58,611	59,971	61,362	62,786	64,243	65,733	67,258	68,818	70,415	72,049	73,721	75,431	77,181	78,972	80,804
Accumulated depreciation	29,306	37,482	46,022	54,938	64,243	8,217	16,815	25,807	35,208	45,031	55,291	66,002	77,181	9,872	20,201
<b>carpeting-administration</b>															
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	12,623	12,916	13,216	13,523	13,837	14,158	14,486	14,822	15,166	15,518	15,878	16,246	16,623	17,009	17,404
Accumulated depreciation	2,525	3,875	5,286	6,762	8,302	9,911	11,589	13,340	15,166	1,552	3,176	4,874	6,649	8,505	10,442
<b>vinyl</b>															
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
<b>tile polish</b>															
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
<b>tile-recreation</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	8	7	6	5	4	3	2	1	0	29	28	27	26	25	24
Replacement cost	50,571	51,744	52,944	54,172	55,429	56,715	58,031	59,377	60,755	62,165	63,607	65,083	66,593	68,138	69,719
Accumulated depreciation	37,085	39,670	42,355	45,143	48,038	51,044	54,162	57,398	60,755	2,072	4,240	6,508	8,879	11,356	13,944
<b>tile-administration</b>															
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	99,942	102,261	104,633	107,060	109,544	112,085	114,685	117,346	120,068	122,854	125,704	128,620	131,604	134,657	137,781
Accumulated depreciation	39,977	44,313	48,829	53,530	58,423	63,515	68,811	74,319	80,045	85,998	92,183	98,609	105,283	112,214	119,410
<b>asphalt seal coat - older</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	2	1	0	4	3	2	1	0	4	3	2	1	0	4	3
Replacement cost	125,684	128,600	131,584	134,637	137,761	140,957	144,227	147,573	150,997	154,500	158,084	161,752	165,505	169,345	173,274
Accumulated depreciation	75,410	102,880	131,584	26,927	55,104	84,574	115,382	147,573	30,199	61,800	94,850	129,402	165,505	33,869	69,310
<b>asphalt seal coat - newer</b>															
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	62,772	64,228	65,718	67,243	68,803	70,399	72,032	73,703	75,413	77,163	78,953	80,785	82,659	84,577	86,539
Accumulated depreciation	50,218	64,228	13,144	26,897	41,282	56,319	72,032	14,741	30,165	46,298	63,162	80,785	16,532	33,831	51,923
<b>asphalt replacement - older</b>															
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	586,533	600,141	614,064	628,310	642,887	657,802	673,063	688,678	704,655	721,003	737,730	754,845	772,357	790,276	808,610
Accumulated depreciation	439,900	480,113	521,954	565,479	610,743	657,802	33,653	68,868	105,698	144,201	184,433	226,454	270,325	316,110	363,875

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>asphalt replacement - newer</b>															
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	290,234	296,967	303,857	310,906	318,119	325,499	333,051	340,778	348,684	356,773	365,050	373,519	382,185	391,052	400,124
Accumulated depreciation	275,722	296,967	15,193	31,091	47,718	65,100	83,263	102,233	122,039	142,709	164,273	186,760	210,202	234,631	260,081
<b>concrete flatwork</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	3,103	3,175	3,249	3,324	3,401	3,480	3,561	3,644	3,729	3,816	3,905	3,996	4,089	4,184	4,281
Accumulated depreciation	3,103	3,175	3,249	3,324	3,401	3,480	3,561	3,644	3,729	3,816	3,905	3,996	4,089	4,184	4,281
<b>concrete-stamped</b>															
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
<b>irrigation equipment</b>															
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
<b>landscaping</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	15,164	15,516	15,876	16,244	16,621	17,007	17,402	17,806	18,219	18,642	19,074	19,517	19,970	20,433	20,907
Accumulated depreciation	15,164	15,516	15,876	16,244	16,621	17,007	17,402	17,806	18,219	18,642	19,074	19,517	19,970	20,433	20,907
<b>koi pond-lining</b>															
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
<b>koi pond-equipment</b>															
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
<b>courtyard patio</b>															
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
<b>furnishings-administration/maintenance</b>															
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	7,899	8,082	8,270	8,462	8,658	8,859	9,065	9,275	9,490	9,710	9,935	10,165	10,401	10,642	10,889
Accumulated depreciation	7,504	8,082	414	846	1,299	1,772	2,266	2,783	3,322	3,884	4,471	5,083	5,721	6,385	7,078
<b>furnishings-administration/finance</b>															
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	43,233	44,236	45,262	46,312	47,386	48,485	49,610	50,761	51,939	53,144	54,377	55,639	56,930	58,251	59,602
Accumulated depreciation	41,071	44,236	2,263	4,631	7,108	9,697	12,403	15,228	18,179	21,258	24,470	27,820	31,312	34,951	38,741

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>furnishings-administration/conference</b>															
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	17,703	18,114	18,534	18,964	19,404	19,854	20,315	20,786	21,268	21,761	22,266	22,783	23,312	23,853	24,406
Accumulated depreciation	16,818	18,114	927	1,896	2,911	3,971	5,079	6,236	7,444	8,704	10,020	11,392	12,822	14,312	15,864
<b>furnishings-administration/kitchen</b>															
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	9,734	9,960	10,191	10,427	10,669	10,917	11,170	11,429	11,694	11,965	12,243	12,527	12,818	13,115	13,419
Accumulated depreciation	9,247	9,960	510	1,043	1,600	2,183	2,793	3,429	4,093	4,786	5,509	6,264	7,050	7,869	8,722
<b>furnishings-administration/house</b>															
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	9,100	9,311	9,527	9,748	9,974	10,205	10,442	10,684	10,932	11,186	11,446	11,712	11,984	12,262	12,546
Accumulated depreciation	8,645	9,311	476	975	1,496	2,041	2,611	3,205	3,826	4,474	5,151	5,856	6,591	7,357	8,155
<b>furnishings-recreation/lobby</b>															
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	192,691	197,161	201,735	206,415	211,204	216,104	221,118	226,248	231,497	236,868	242,363	247,986	253,739	259,626	265,649
Accumulated depreciation	163,787	177,445	191,648	206,415	10,560	21,610	33,168	45,250	57,874	71,060	84,827	99,194	114,183	129,813	146,107
<b>furnishings-recreation/halls</b>															
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	228,873	234,183	239,616	245,175	250,863	256,683	262,638	268,731	274,966	281,345	287,872	294,551	301,385	308,377	315,531
Accumulated depreciation	160,211	187,346	215,654	245,175	25,086	51,337	78,791	107,492	137,483	168,807	201,510	235,641	271,247	308,377	315,531
<b>furnishings-recreation/crystal dining</b>															
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	111,155	113,734	116,373	119,073	121,835	124,662	127,554	130,513	133,541	136,639	139,809	143,053	146,372	149,768	153,243
Accumulated depreciation	105,597	113,734	5,819	11,907	18,275	24,932	31,889	39,154	46,739	54,656	62,914	71,527	80,505	89,861	99,608
<b>furnishings-recreation/calif dining</b>															
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	111,087	113,664	116,301	118,999	121,760	124,585	127,475	130,432	133,458	136,554	139,722	142,964	146,281	149,675	153,147
Accumulated depreciation	105,533	113,664	5,815	11,900	18,264	24,917	31,869	39,130	46,710	54,622	62,875	71,482	80,455	89,805	99,546
<b>furnishings-recreation/calif patio</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	5	4	3	2	1	0	7	6	5	4	3	2	1	0	7
Replacement cost	32,446	33,199	33,969	34,757	35,563	36,388	37,232	38,096	38,980	39,884	40,809	41,756	42,725	43,716	44,730
Accumulated depreciation	12,167	16,600	21,231	26,068	31,118	36,388	4,654	9,524	14,618	19,942	25,506	31,317	37,384	43,716	5,591
<b>furnishings-recreation/key club</b>															
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	109,464	112,004	114,602	117,261	119,981	122,765	125,613	128,527	131,509	134,560	137,682	140,876	144,144	147,488	150,910
Accumulated depreciation	103,991	112,004	5,730	11,726	17,997	24,553	31,403	38,558	46,028	53,824	61,957	70,438	79,279	88,493	98,092
<b>furnishings-recreation/bridge rm</b>															
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	56,566	57,878	59,221	60,595	62,001	63,439	64,911	66,417	67,958	69,535	71,148	72,799	74,488	76,216	77,984
Accumulated depreciation	53,738	57,878	2,961	6,060	9,300	12,688	16,228	19,925	23,785	27,814	32,017	36,400	40,968	45,730	50,690

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>furnishings-recreation/rendezvous</b>															
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	19,255	19,702	20,159	20,627	21,106	21,596	22,097	22,610	23,135	23,672	24,221	24,783	25,358	25,946	26,548
Accumulated depreciation	18,292	19,702	1,008	2,063	3,166	4,319	5,524	6,783	8,097	9,469	10,899	12,392	13,947	15,568	17,256
<b>furnishings-recreation/orchester hall</b>															
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	59,951	61,342	62,765	64,221	65,711	67,235	68,795	70,391	72,024	73,695	75,405	77,154	78,944	80,776	82,650
Accumulated depreciation	56,953	61,342	3,138	6,422	9,857	13,447	17,199	21,117	25,208	29,478	33,932	38,577	43,419	48,466	53,723
<b>furnishings-recreation/orchester sound equip</b>															
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	69,050	70,652	72,291	73,968	75,684	77,440	79,237	81,075	82,956	84,881	86,850	88,865	90,927	93,037	95,195
Accumulated depreciation	62,145	70,652	7,229	14,794	22,705	30,976	39,619	48,645	58,069	67,905	78,165	88,865	9,093	18,607	28,559
<b>furnishings-recreation/guest suite</b>															
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	10,295	10,534	10,778	11,028	11,284	11,546	11,814	12,088	12,368	12,655	12,949	13,249	13,556	13,870	14,192
Accumulated depreciation	9,780	10,534	539	1,103	1,693	2,309	2,954	3,626	4,329	5,062	5,827	6,625	7,456	8,322	9,225
<b>furnishings-recreation/zen garden</b>															
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	37,384	38,251	39,138	40,046	40,975	41,926	42,899	43,894	44,912	45,954	47,020	48,111	49,227	50,369	51,538
Accumulated depreciation	28,038	30,601	33,267	36,041	38,926	41,926	2,145	4,389	6,737	9,191	11,755	14,433	17,229	20,148	23,192
<b>furnishings-recreation/koi pond</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	5,078	5,196	5,317	5,440	5,566	5,695	5,827	5,962	6,100	6,242	6,387	6,535	6,687	6,842	7,001
Accumulated depreciation	5,078	1,039	2,127	3,264	4,453	5,695	1,165	2,385	3,660	4,994	6,387	1,307	2,675	4,105	5,601
<b>furnishings-kitchen/key club</b>															
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	12,483	12,773	13,069	13,372	13,682	13,999	14,324	14,656	14,996	15,344	15,700	16,064	16,437	16,818	17,208
Accumulated depreciation	11,859	12,773	653	1,337	2,052	2,800	3,581	4,397	5,249	6,138	7,065	8,032	9,040	10,091	11,185
<b>furnishings-kitchen/residential</b>															
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	14,951	15,298	15,653	16,016	16,388	16,768	17,157	17,555	17,962	18,379	18,805	19,241	19,687	20,144	20,611
Accumulated depreciation	14,203	15,298	783	1,602	2,458	3,354	4,289	5,267	6,287	7,352	8,462	9,621	10,828	12,086	13,397
<b>furnishings-kitchen/employee tower</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	29	28	27
Replacement cost	43,233	44,236	45,262	46,312	47,386	48,485	49,610	50,761	51,939	53,144	54,377	55,639	56,930	58,251	59,602
Accumulated depreciation	27,381	29,491	31,683	33,962	36,329	38,788	41,342	43,993	46,745	49,601	52,564	55,639	1,898	3,883	5,960
<b>furnishings-kitchen/emp maint</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	29	28	27
Replacement cost	13,329	13,638	13,954	14,278	14,609	14,948	15,295	15,650	16,013	16,385	16,765	17,154	17,552	17,959	18,376
Accumulated depreciation	8,442	9,092	9,768	10,471	11,200	11,958	12,746	13,563	14,412	15,293	16,206	17,154	585	1,197	1,838

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>furnishings-restrooms/key club</b>															
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	28,635	29,299	29,979	30,675	31,387	32,115	32,860	33,622	34,402	35,200	36,017	36,853	37,708	38,583	39,478
Accumulated depreciation	27,203	29,299	1,499	3,068	4,708	6,423	8,215	10,087	12,041	14,080	16,208	18,427	20,739	23,150	25,661
<b>furnishings-restrooms/lobby-dining</b>															
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	21,934	22,443	22,964	23,497	24,042	24,600	25,171	25,755	26,353	26,964	27,590	28,230	28,885	29,555	30,241
Accumulated depreciation	20,837	22,443	1,148	2,350	3,606	4,920	6,293	7,727	9,224	10,786	12,416	14,115	15,887	17,733	19,657
<b>furnishings-restrooms/lobby-rec desk</b>															
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	43,233	44,236	45,262	46,312	47,386	48,485	49,610	50,761	51,939	53,144	54,377	55,639	56,930	58,251	59,602
Accumulated depreciation	41,071	44,236	2,263	4,631	7,108	9,697	12,403	15,228	18,179	21,258	24,470	27,820	31,312	34,951	38,741
<b>furnishings-restrooms/employee tower</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	29	28	27
Replacement cost	25,533	26,125	26,731	27,351	27,986	28,635	29,299	29,979	30,675	31,387	32,115	32,860	33,622	34,402	35,200
Accumulated depreciation	16,171	17,417	18,712	20,057	21,456	22,908	24,416	25,982	27,608	29,295	31,045	32,860	1,121	2,293	3,520
<b>furnishings-restrooms/employee maint</b>															
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
<b>furnishings-restrooms/food svc</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	29	28	27
Replacement cost	29,341	30,022	30,719	31,432	32,161	32,907	33,670	34,451	35,250	36,068	36,905	37,761	38,637	39,533	40,450
Accumulated depreciation	18,583	20,015	21,503	23,050	24,657	26,326	28,058	29,858	31,725	33,663	35,675	37,761	1,288	2,636	4,045
<b>music equipment</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	2	1	0	9	8	7	6	5	4	3	2	1	0	9	8
Replacement cost	29,132	29,808	30,500	31,208	31,932	32,673	33,431	34,207	35,001	35,813	36,644	37,494	38,364	39,254	40,165
Accumulated depreciation	23,306	26,827	30,500	3,121	6,386	9,802	13,372	17,104	21,001	25,069	29,315	33,745	38,364	3,925	8,033
<b>bingo equipment</b>															
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	16,010	16,381	16,761	17,150	17,548	17,955	18,372	18,798	19,234	19,680	20,137	20,604	21,082	21,571	22,071
Accumulated depreciation	8,005	9,829	11,733	13,720	15,793	17,955	1,837	3,760	5,770	7,872	10,069	12,362	14,757	17,257	19,864
<b>fire extinguishers</b>															
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
<b>mailboxes</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	2	1	0	19	18	17	16	15	14	13	12	11	10	9	8
Replacement cost	29,271	29,950	30,645	31,356	32,083	32,827	33,589	34,368	35,165	35,981	36,816	37,670	38,544	39,438	40,353
Accumulated depreciation	26,344	28,453	30,645	1,568	3,208	4,924	6,718	8,592	10,550	12,593	14,726	16,952	19,272	21,691	24,212

COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2038 through 1/1/2052

COMPONENT	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	1/1/2051	1/1/2052
<b>directory boards</b>															
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
<b>signage</b>															
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
<b>monuments</b>															
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	14,035	14,361	14,694	15,035	15,384	15,741	16,106	16,480	16,862	17,253	17,653	18,063	18,482	18,911	19,350
Accumulated depreciation	702	1,436	2,204	3,007	3,846	4,722	5,637	6,592	7,588	8,627	9,709	10,838	12,013	13,238	14,513
<b>laundry equipment</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	6,420	6,569	6,721	6,877	7,037	7,200	7,367	7,538	7,713	7,892	8,075	8,262	8,454	8,650	8,851
Accumulated depreciation	6,420	6,569	6,721	6,877	7,037	7,200	7,367	7,538	7,713	7,892	8,075	8,262	8,454	8,650	8,851
<b>extractors</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	2	1	0	9	8	7	6	5	4	3	2	1	0	9	8
Replacement cost	30,893	31,610	32,343	33,093	33,861	34,647	35,451	36,273	37,115	37,976	38,857	39,758	40,680	41,624	42,590
Accumulated depreciation	24,714	28,449	32,343	3,309	6,772	10,394	14,180	18,137	22,269	26,583	31,086	35,782	40,680	4,162	8,518
<b>maintenance equipment</b>															
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	48,665	49,794	50,949	52,131	53,340	54,577	55,843	57,139	58,465	59,821	61,209	62,629	64,082	65,569	67,090
Accumulated depreciation	24,333	29,876	35,664	41,705	48,006	54,577	5,584	11,428	17,540	23,928	30,605	37,577	44,857	52,455	60,381
<b>chevy colorado</b>															
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	31,032	31,752	32,489	33,243	34,014	34,803	35,610	36,436	37,281	38,146	39,031	39,937	40,864	41,812	42,782
Accumulated depreciation	18,102	21,168	24,367	27,703	31,180	34,803	2,968	6,073	9,320	12,715	16,263	19,969	23,837	27,875	32,087
<b>Contingency - 5%</b>	57,320	164,154	40,742	26,618	6,134	94,616	36,101	11,118	249,756	37,762	84,743	55,156	22,932	27,008	3,321
<b>TOTAL Accumulated depreciation</b>	<b>10,795,164</b>	<b>11,196,576</b>	<b>9,216,591</b>	<b>9,857,261</b>	<b>10,825,379</b>	<b>12,374,869</b>	<b>12,031,542</b>	<b>12,944,304</b>	<b>14,686,132</b>	<b>11,161,912</b>	<b>12,192,016</b>	<b>12,241,711</b>	<b>12,931,614</b>	<b>14,370,395</b>	<b>15,768,497</b>

# 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, 2022 through June 30, 2023.
INFLATION FACTOR	An allowance for anticipated price increases based upon a 30-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 year), 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.