



RESERVE STUDY UPDATE WITH SITE VISIT - NOVEMBER 12, 2023

Laguna Woods Mutual No. Fifty
 24055 Paseo Del Lago West
 Laguna Woods, California


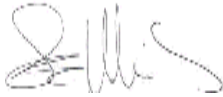
REVIEWED BY:		
Les Weinberg, MBA, RS DATE: November 12, 2023		



TABLE OF CONTENTS

I.	OVERVIEW	1
II.	SUMMARY	2
III.	FINANCIAL ANALYSIS	3
	Component Inventory	4
	Component Inventory Addendum	13
	Comparison of Funding Plans	14
	Graphs	15
	Funding Plans	17
	Reserve Expenditures by Year	21
	Component Depreciation Analysis	33
IV.	CONDITION ASSESSMENT	75
	Roof/Decks	76
	Structure	84
	Paint	91
	Mechanical	103
	Plumbing	137
	Electrical	161
	Kitchen	183
	Flooring	223
	Landscape/Hardscape	230
	Recreation Facilities	241
	Miscellaneous	271
	Contingency Reserve	280
V.	GLOSSARY OF TERMS AND ABBREVIATIONS	281

OVERVIEW

This "Reserve Study Update with Site Visit" has been prepared for "Laguna Woods Mutual No. Fifty" in Laguna Woods, California. It consists of three main divisions:

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

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

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

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.

SUMMARY
LAGUNA WOODS MUTUAL NO. FIFTY

ASSUMPTIONS:

(A) FISCAL (12 MONTH) PERIOD RESERVE STUDY IS TO COVER:	1/1/2024	through	12/31/2024
(B) INFLATION FACTOR (30 year average CPI per Bureau of Labor Statistics):			2.49%
(C) INTEREST % ON RESERVE FUNDS (unless provided, assumed to be 3%):			3.0000%
(D) BEGINNING RESERVE BALANCE PER ASSOCIATION AS OF:	1/1/2024		\$1,707,357
(E) NUMBER OF UNITS:			311

ANALYSIS OF MONTHLY <u>RESERVE</u> CONTRIBUTION	PERIOD			TOTAL	PER UNIT ¹
(F) CURRENTLY BUDGETED PER ASSOCIATION:	1/1/2023	through	12/31/2023	\$154,567.23	\$497.00
(G) RECOMMENDED TO BUDGET (see Funding Plan #3²):	1/1/2024	through	12/31/2024	\$159,204.25	\$511.91
(H) <u>DOLLAR</u> INCREASE / (DECREASE) ("G" less "F"):	1/1/2024	through	12/31/2024	\$4,637.02	\$14.91
(I) <u>%</u> INCREASE / (DECREASE) ("H" divided by "F"):	1/1/2024	through	12/31/2024	3.00%	3.00%
(J) SPECIAL ASSESSMENT (ANNUAL) - IN ADDITION TO "G":	1/1/2024	through	12/31/2024	\$0.00	\$0.00
(K) FUTURE <u>ANNUAL</u> % INCREASES / (DECREASES):	1/1/2025	through	12/31/2027	0.00%	0.00%
	1/1/2035	through	12/31/2035	(17.03%)	(17.03%)

ANALYSIS OF MONTHLY <u>ASSESSMENT</u> ("DUES"):	PERIOD			TOTAL	PER UNIT ¹
(L) CURRENTLY BUDGETED PER ASSOCIATION:	1/1/2023	through	12/31/2023	\$838,759.11	\$2,696.97
(M) RESERVE CONTRIBUTION <u>%</u> (item "F" divided by "L"):	1/1/2023	through	12/31/2023	18.43%	18.43%
(N) % CHANGE IN ASSESSMENT ("H" divided by "L") (if recommended reserve contribution implemented)	1/1/2024	through	12/31/2024	0.55%	0.55%

ACCUMULATED DEPRECIATION:	PERIOD			TOTAL	PER UNIT ¹
("ideal reserve balance" / funds in reserve accounts necessary to achieve 100% funding for the current year)	1/1/2024	through	12/31/2024	\$10,447,912	\$33,595

OVERAGE / (DEFICIT):	PERIOD			TOTAL	PER UNIT ¹
(between "actual" and "ideal" reserve balance)	1/1/2024	through	12/31/2024	(\$8,740,555)	(\$28,105)

PERCENT FUNDED ³	
as of 1/1/2024	16.34%
as of 12/31/2024 (if Funding Plan #3 ² recommended above is followed)	2.21%

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 = \$1,000

AS OF: 1/1/2024

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
ROOF/DECKS											
modified cap sheet roof	0101	16,900 sq ft	20	0	250,000 ³	12,500	40,854	250,000	(209,146)	3,698.52	3,809.48
concrete tile roof	0102	69,350 sq ft	30	3	814,300 ²	27,143	119,763	732,870	(613,107)	10,842.14	11,167.40
membrane roof	0103	3,300 sq ft	30	7	53,300 ¹	1,777	6,678	40,863	(34,185)	604.53	622.67
membrane decks-units (resurface)	0104	18,800 sq ft	20	3	194,700 ¹	9,735	27,045	165,495	(138,450)	2,448.35	2,521.80
membrane decks-units (coating)	0105	18,800 sq ft	10	3	63,350 ³	6,335	7,247	44,345	(37,098)	656.04	675.72
membrane decks-common (resurface)	0106	2,400 sq ft	15	3	22,650 ¹	1,510	2,961	18,120	(15,159)	268.07	276.11
membrane decks-common (coating)	0107	2,400 sq ft	5	3	8,000 ²	1,600	523	3,200	(2,677)	47.34	48.76
gutters & downspouts	0108	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
STRUCTURE											
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	2	101,400 ²	10,140	13,256	81,120	(67,864)	1,200.10	1,236.10
carports	0204	60,000 sq ft	30	6	355,850 ⁴	11,862	46,521	284,680	(238,159)	4,211.58	4,337.93
automatic doors	0205	10 doors	20	8	80,750 ²	4,038	7,918	48,450	(40,532)	716.77	738.28
window replacement	0206	allowance	2	0	3,500 ²	1,750	572	3,500	(2,928)	51.78	53.33
courtyard waterproofing	0207	one-time	30+	30+	0	0	0	0	0	0.00	0.00
PAINT											
exterior flatwork	0301	224,000 sq ft	10	3	802,950 ³	80,295	91,850	562,065	(470,215)	8,315.23	8,564.69
trim/railings/window frames	0302	3 buildings	10	3	1,012,700 ³	101,270	115,844	708,890	(593,046)	10,487.37	10,802.00
doors	0303	1,248 sides	5	2	87,350 ¹	17,470	8,565	52,410	(43,845)	775.36	798.62
wallpaper	0304	1,000 sq ft	8	2	3,850 ⁴	481	472	2,888	(2,416)	42.73	44.01
interior flatwork-internal halls (ph1)	0305	112,000 sq ft	5	2	115,950 ¹	23,190	11,369	69,570	(58,201)	1,029.22	1,060.10
interior flatwork-internal halls (ph2)	0306	112,000 sq ft	5	2	115,950 ¹	23,190	11,369	69,570	(58,201)	1,029.22	1,060.10
interior flatwork-rec rooms	0307	39,800 sq ft	8	3	41,200 ¹	5,150	4,208	25,750	(21,542)	380.95	392.38
interior flatwork-administration	0308	22,800 sq ft	10	5	23,600 ¹	2,360	1,928	11,800	(9,872)	174.57	179.81
ironwork-exterior (grounds)	0309	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
aluminum-exterior (towers)	0310	2 towers	10	3	262,300 ³	26,230	30,005	183,610	(153,605)	2,716.34	2,797.83
ironwork-interior	0311	3,400 sq ft	15	2	13,150 ¹	877	1,862	11,397	(9,535)	168.61	173.67
parking stripes & curbing	0312	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00

COMPONENT INVENTORY
LAGUNA WOODS MUTUAL NO. FIFTY

threshold = \$1,000

AS OF: 1/1/2024

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
MECHANICAL											
cooling tower	0401	1 cooling tower	20	19	505,250 ²	25,263	4,128	25,263	(21,135)	373.74	384.96
adaptive frequency drive	0402	2 drives	20	9	340,000 ²	17,000	30,559	187,000	(156,441)	2,766.49	2,849.49
fan motors	0403	allowance	5	4	10,900 ²	2,180	356	2,180	(1,824)	32.25	33.22
centrifugal pumps	0404	2 pumps	15	0	130,000 ³	8,667	21,244	130,000	(108,756)	1,923.23	1,980.93
chemical treatment	0405	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
vfd	0406	2 vfd's	15	14	30,000 ²	2,000	327	2,000	(1,673)	29.59	30.48
central chiller plants	0407	2 chiller plants	35	5	749,050 ⁵	21,401	104,920	642,043	(537,123)	9,498.43	9,783.39
purge units	0408	2 purge units	15	3	12,600 ⁵	840	1,647	10,080	(8,433)	149.12	153.60
variable frequency drives	0409	allowance	5	4	83,150 ²	16,630	2,718	16,630	(13,912)	246.03	253.41
halogen alarm center	0410	1 alarm center	25	22	11,650 ⁵	466	228	1,398	(1,170)	20.68	21.30
chilled water pumps	0411	2 pumps	15	4	21,800 ⁵	1,453	2,613	15,987	(13,374)	236.51	243.61
frequency drive units	0412	2 drives	20	15	10,350 ⁵	518	423	2,588	(2,165)	38.29	39.44
exhauster	0413	1 exhauster	25	3	6,350 ⁵	254	913	5,588	(4,675)	82.67	85.15
boilers-closed loop sys	0414	2 boilers	25	15	147,000 ³	5,880	9,609	58,800	(49,191)	869.89	895.99
boilers-closed loop sys (2000)	0415	2 boilers	25	17	147,150 ³	5,886	7,695	47,088	(39,393)	696.62	717.52
closed loop pumps	0416	2 pumps	15	9	21,600 ⁵	1,440	1,412	8,640	(7,228)	127.82	131.66
vertical exhausters	0417	3 exhausters	20	6	9,000 ⁵	450	1,030	6,300	(5,270)	93.20	96.00
air side fan coil units	0418	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
fan coil unit s-5	0419	1 unit	35	3	40,700 ⁵	1,163	6,081	37,211	(31,130)	550.50	567.02
motor control panel	0420	1 panel	40	31	9,900 ⁵	248	364	2,228	(1,864)	32.96	33.95
fan coil unit s-4	0421	1 unit	35	3	33,300 ⁵	951	4,975	30,446	(25,471)	450.42	463.93
fan coil unit s-10	0422	1 unit	35	0	190,000 ²	5,429	31,049	190,000	(158,951)	2,810.88	2,895.20
fan coil unit s-11	0423	1 unit	35	3	25,300 ⁵	723	3,780	23,131	(19,351)	342.20	352.47
thermostats	0424	311 units	20	13	371,850 ³	18,593	21,268	130,148	(108,880)	1,925.42	1,983.18
closed loop plumbing system	0425	1 system	40	0	910,650 ²	22,766	148,815	910,650	(761,835)	13,472.23	13,876.40

COMPONENT INVENTORY
LAGUNA WOODS MUTUAL NO. FIFTY

threshold = \$1,000

AS OF: 1/1/2024

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
make-up air units (a)	0426	2 units	30	3	33,200 ⁵	1,107	4,883	29,880	(24,997)	442.05	455.31
make-up air units (b)	0427	2 units	30	3	17,100 ⁵	570	2,515	15,390	(12,875)	227.68	234.51
expansion tank-2002	0428	1 tank	35	12	8,700 ⁵	249	934	5,717	(4,783)	84.58	87.12
elevators-mechanical (phase 1)	0429	2 @ 15 stop	25	0	800,000 ²	32,000	130,733	800,000	(669,267)	11,835.26	12,190.32
elevators-mechanical (phase 2)	0430	2 @ 15 stop	25	2	800,000 ²	32,000	120,274	736,000	(615,726)	10,888.44	11,215.10
elevators-cab remodel (phase 1)	0431	2 cabs	15	0	200,000 ²	13,333	32,683	200,000	(167,317)	2,958.82	3,047.58
elevators-cab remodel (phase 2)	0432	2 cabs	15	2	200,000 ²	13,333	28,325	173,333	(145,008)	2,564.30	2,641.23
trash chutes/doors	0433	allowance	15	3	5,900 ²	393	771	4,720	(3,949)	69.83	71.92
a/c risers	0434	5 risers	40	37	180,000 ²	4,500	2,206	13,500	(11,294)	199.72	205.71
PLUMBING											
boilers-towers	0501	2 boilers	25	16	142,300 ³	5,692	8,371	51,228	(42,857)	757.87	780.61
boiler-kitchen	0502	1 boiler	25	16	52,950 ³	2,118	3,115	19,062	(15,947)	282.00	290.46
domestic water pumps	0503	2 pumps	15	1	23,000 ⁵	1,533	3,508	21,467	(17,959)	317.58	327.11
hot water storage tanks	0504	2 tanks	30	27	35,000 ²	1,167	572	3,500	(2,928)	51.78	53.33
hot water tank	0505	1 tank	25	21	4,050 ⁵	162	106	648	(542)	9.59	9.87
circulating pumps	0506	allowance	5	4	750 ²	150	25	150	(125)	2.22	2.29
back flow prevention device	0507	2 devices	40	31	65,600 ⁵	1,640	2,412	14,760	(12,348)	218.36	224.91
motor control panel	0508	1 control panel	40	29	10,800 ⁵	270	485	2,970	(2,485)	43.94	45.26
fire pump	0509	1 pump	40	31	46,400 ⁵	1,160	1,706	10,440	(8,734)	154.45	159.08
fire pump controller	0510	1 controller	40	31	9,350 ⁵	234	344	2,104	(1,760)	31.13	32.06
automatic transfer switch	0511	1 switch	40	31	11,650 ⁵	291	428	2,621	(2,193)	38.78	39.94
jockey pump controller	0512	1 controller	40	31	3,400 ⁵	85	125	765	(640)	11.32	11.66
jockey pump	0513	1 pump	20	11	5,000 ⁵	250	368	2,250	(1,882)	33.29	34.29
fuel storage tank-generator	0514	1 tank	30+	30+	0	0	0	0	0	0.00	0.00
backflow prevention device-fire line	0515	1 device	40	38	19,800 ²	495	162	990	(828)	14.65	15.09
kitchen fire suppression system	0516	1 system	15	3	7,350 ⁵	490	961	5,880	(4,919)	86.99	89.60
fire sprinkler system-testing/replacement	0517	allowance	5	3	22,300 ²	4,460	1,458	8,920	(7,462)	131.96	135.92
fire sprinkler system-testing	0518	allowance	2	1	18,000 ²	9,000	1,471	9,000	(7,529)	133.15	137.14
distribution piping	0519	allowance	2	0	8,050 ²	4,025	1,315	8,050	(6,735)	119.09	122.67
drainage/sewer piping-maintain	0520	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
drainage/sewer piping-replace	0521	allowance	5	0	90,600 ²	18,120	14,805	90,600	(75,795)	1,340.34	1,380.55
leak detection camera	0522	allowance	2	0	5,600 ²	2,800	915	5,600	(4,685)	82.85	85.33
expansion tank-2000	0523	1 tank	35	10	9,800 ⁵	280	1,144	7,000	(5,856)	103.56	106.67
waste/vent stacks	0524	6 stacks	40	37	327,800 ³	8,195	4,018	24,585	(20,567)	363.71	374.62

COMPONENT INVENTORY
LAGUNA WOODS MUTUAL NO. FIFTY

threshold = \$1,000

AS OF: 1/1/2024

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
ELECTRICAL											
electric power infrastructure	0601	one-time/2024	30+	30+	120,000 ²	0	19,610	120,000	(100,390)	1,775.29	1,828.55
electrical switch gear-switch	0602	1 switch	20	16	117,000 ²	5,850	3,824	23,400	(19,576)	346.18	356.57
electrical switch gear-refurbish	0603	allowance	40	20	227,350 ²	5,684	18,576	113,675	(95,099)	1,681.72	1,732.17
automatic transfer switch	0604	1 switch	30+	30+	0	0	0	0	0	0.00	0.00
electrical transformers	0605	42 transformers	40	33	227,650 ³	5,691	6,510	39,839	(33,329)	589.38	607.06
energy management system	0606	1 system	30	22	695,900 ³	23,197	30,326	185,573	(155,247)	2,745.38	2,827.74
cctv system-cameras	0607	2 cameras	12	3	10,000 ²	833	1,226	7,500	(6,274)	110.96	114.28
cctv system-monitor	0608	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
cctv system-recorder	0609	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
fire annunciator system	0610	allowance	4	0	3,050 ²	763	498	3,050	(2,552)	45.12	46.48
fire alarm station	0611	1 station	30	3	39,000 ²	1,300	5,736	35,100	(29,364)	519.27	534.85
fire control centers	0612	2 control centers	30	3	23,250 ⁵	775	3,419	20,925	(17,506)	309.57	318.85
lighting-emergency	0613	100 fixtures	20	12	39,000 ²	1,950	2,549	15,600	(13,051)	230.79	237.71
lighting-exit signs	0614	30 fixtures	20	12	3,400 ⁴	170	222	1,360	(1,138)	20.12	20.72
lighting-interior	0615	1,294 fixtures	20	13	39,000 ²	1,950	2,231	13,650	(11,419)	201.94	208.00
lighting-walkways	0616	100 fixtures	20	13	46,450 ²	2,323	2,657	16,258	(13,601)	240.52	247.74
lighting-landscape	0617	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
lighting-carport	0618	200 fixtures	25	5	30,000 ²	1,200	3,922	24,000	(20,078)	355.06	365.71
main system/distribution	0619	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
accelerographs	0620	3 units	10	0	8,100 ³	810	1,324	8,100	(6,776)	119.83	123.43
emergency power generator	0621	1 generator	40	31	224,250 ³	5,606	8,245	50,456	(42,211)	746.45	768.84
generator battery charger	0622	1 battery charger	15	3	6,250 ⁵	417	817	5,000	(4,183)	73.97	76.19

COMPONENT INVENTORY
LAGUNA WOODS MUTUAL NO. FIFTY

threshold = \$1,000

AS OF: 1/1/2024

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
KITCHEN											
remote refrigeration compressor-a	0701	1 compressor	15	11	7,200 ³	480	314	1,920	(1,606)	28.40	29.26
remote refrigeration compressor-b	0702	1 compressor	15	11	6,450 ³	430	281	1,720	(1,439)	25.45	26.21
refrigeration coil-1998	0703	1 coil	20	3	6,600 ⁵	330	917	5,610	(4,693)	82.99	85.48
prefab walk-in freezer	0704	1 freezer	40	2	40,300 ⁵	1,008	6,256	38,285	(32,029)	566.39	583.38
refrigeration coil-2004	0705	1 coil	20	2	7,050 ⁵	353	1,037	6,345	(5,308)	93.87	96.68
refrigeration coil-2005	0706	1 coil	20	2	6,150 ⁵	308	905	5,535	(4,630)	81.89	84.34
prefab walk-in cooler	0707	1 cooler	40	20	24,000 ⁵	600	1,961	12,000	(10,039)	177.53	182.85
refrigeration condensing unit	0708	1 unit	15	8	14,050 ⁵	937	1,072	6,557	(5,485)	97.00	99.91
remote air cooled refrig condenser	0709	1 condenser	30	26	6,350 ³	212	138	847	(709)	12.53	12.91
commercial ice machine	0710	1 ice machine	15	13	12,350 ³	823	269	1,647	(1,378)	24.37	25.10
self-contained reach-in refrig units (2020)	0711	2 units	20	16	20,850 ³	1,043	681	4,170	(3,489)	61.69	63.54
self-contained reach-in refrig unit (2018)	0712	1 unit	20	14	20,850 ²	1,043	1,022	6,255	(5,233)	92.54	95.31
self-contained reach-in refrig unit (2019)	0713	1 unit	20	15	20,850 ²	1,043	852	5,213	(4,361)	77.12	79.44
self-contained reach-in refrig unit (2018)	0714	1 unit	20	14	20,850 ²	1,043	1,022	6,255	(5,233)	92.54	95.31
self-contained reach-in refrig unit (2019)	0715	1 unit	20	15	20,850 ²	1,043	852	5,213	(4,361)	77.12	79.44
yogurt server	0716	1 server	20	13	7,050 ⁵	353	403	2,468	(2,065)	36.51	37.61
merchandizing chest freezer	0717	1 chest freezer	15	8	1,950 ⁵	130	149	910	(761)	13.46	13.87
commercial dishwasher	0718	rented/operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
food prep station	0719	1 station	40	39	7,250 ⁵	181	30	181	(151)	2.68	2.76
food prep sink	0720	1 sink	40	39	4,250 ⁵	106	17	106	(89)	1.57	1.62

COMPONENT INVENTORY
LAGUNA WOODS MUTUAL NO. FIFTY

threshold = \$1,000

AS OF: 1/1/2024

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
steam cooker	0721	1 steam cooker	15	14	13,000 ⁵	867	142	867	(725)	12.83	13.21
dual convection oven	0722	1 convection oven	20	14	9,850 ³	493	483	2,955	(2,472)	43.72	45.03
chef's proofing oven	0723	1 proofing oven	20	15	11,100 ³	555	453	2,775	(2,322)	41.05	42.29
chef's holding oven	0724	2 holding ovens	20	10	2,000 ⁵	100	163	1,000	(837)	14.79	15.24
braising pan	0725	1 pan	25	21	19,800 ³	792	518	3,168	(2,650)	46.87	48.27
deep fryer	0726	1 deep fryer	15	14	5,500 ³	367	60	367	(307)	5.43	5.59
salamander line cooker	0727	1 line cooker	25	21	11,350 ³	454	297	1,816	(1,519)	26.87	27.67
chef's cooking line up	0728	1 cooking line up	30	12	23,750 ⁵	792	2,329	14,250	(11,921)	210.82	217.14
food holding cabinet	0729	1 cabinet	25	20	11,100 ³	444	363	2,220	(1,857)	32.84	33.83
commercial toaster oven	0730	1 toaster oven	20	5	2,000 ⁵	100	245	1,500	(1,255)	22.19	22.86
commercial food processor	0731	1 food processor	15	5	1,900 ⁵	127	207	1,267	(1,060)	18.74	19.31
commercial dough mixer	0732	1 mixer	25	17	7,550 ⁵	302	395	2,416	(2,021)	35.74	36.81
utensil wash station	0733	1 wash station	40	36	10,100 ³	253	165	1,010	(845)	14.94	15.39
dual island exhaust hood	0734	1 exhaust hood	40	13	91,750 ⁵	2,294	10,121	61,931	(51,810)	916.21	943.70
kitchen hood exhauster	0735	1 hood exhauster	30	26	26,300 ²	877	573	3,507	(2,934)	51.88	53.44
char broiler	0736	1 char broiler	25	16	6,400 ⁵	256	377	2,304	(1,927)	34.09	35.11
incandescent dimmers	0737	10 dimmers	25	19	11,450 ⁵	458	449	2,748	(2,299)	40.65	41.87
equipment electrical panel	0738	1 panel	30	26	8,000 ³	267	174	1,067	(893)	15.79	16.26
electrical transformer-300 kva	0739	1 transformer	35	26	21,800 ⁵	623	916	5,606	(4,690)	82.94	85.42
slicer	0740	1 slicer	15	5	4,150 ³	277	452	2,767	(2,315)	40.94	42.16

COMPONENT INVENTORY
LAGUNA WOODS MUTUAL NO. FIFTY

threshold = \$1,000

AS OF: 1/1/2024

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
FLOORING											
carpeting-hallways	0801	6,500 sq yds	8	3	282,300 ⁴	35,288	28,833	176,438	(147,605)	2,610.24	2,688.54
carpeting-recreation	0802	940 sq yds	8	3	42,800 ⁴	5,350	4,371	26,750	(22,379)	395.74	407.61
carpeting-administration	0803	220 sq yds	10	3	9,200 ⁴	920	1,052	6,440	(5,388)	95.27	98.13
vinyl	0804	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
tile-polish	0805	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
tile-recreation	0806	3,000 sq ft	30	23	37,650 ⁴	1,255	1,436	8,785	(7,349)	129.97	133.86
tile-administration	0807	5,600 sq ft	30	3	73,000 ⁴	2,433	10,736	65,700	(54,964)	971.97	1,001.13
LANDSCAPE/ HARDSCAPE											
asphalt seal coat-older	0901	99,000 sq ft	5	0	91,750 ³	18,350	14,993	91,750	(76,757)	1,357.36	1,398.08
asphalt seal coat-newer	0902	49,000 sq ft	5	1	45,850 ²	9,170	5,994	36,680	(30,686)	542.65	558.93
asphalt replacement-older	0903	99,000 sq ft	20	0	445,500 ¹	22,275	72,802	445,500	(372,698)	6,590.76	6,788.49
asphalt replacement-newer	0904	49,000 sq ft	20	16	220,500 ¹	11,025	7,207	44,100	(36,893)	652.42	671.99
concrete-flatwork	0905	allowance	2	0	2,300 ³	1,150	376	2,300	(1,924)	34.03	35.05
concrete-stamped	0906	operating budget	30+	30+	0	0	0	0	0	0.00	0.00
irrigation equipment	0907	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
landscaping	0908	allowance	2	0	11,250 ³	5,625	1,838	11,250	(9,412)	166.43	171.43
koi pond-lining	0909	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
koi pond-equipment	0910	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
courtyard patio	0911	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00

COMPONENT INVENTORY
LAGUNA WOODS MUTUAL NO. FIFTY

threshold = \$1,000

AS OF: 1/1/2024

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
RECREATION FACILITIES											
furnishings-administration/maintenance	1001	16 items	20	15	5,750 ⁴	288	235	1,438	(1,203)	21.27	21.91
furnishings-administration/finance	1002	56 items	20	15	31,550 ¹	1,578	1,289	7,888	(6,599)	116.70	120.20
furnishings-administration/conference	1003	38 items	20	15	12,950 ¹	648	529	3,238	(2,709)	47.90	49.34
furnishings-administration/kitchen	1004	13 items	20	15	7,100 ¹	355	290	1,775	(1,485)	26.26	27.05
furnishings-administration/house	1005	10 items	20	15	6,650 ¹	333	272	1,663	(1,391)	24.60	25.34
furnishings-recreation/lobby	1006	213 items	20	17	140,700 ¹	7,035	3,449	21,105	(17,656)	312.23	321.60
furnishings-recreation/halls	1007	252 items	10	7	167,100 ¹	16,710	8,192	50,130	(41,938)	741.63	763.88
furnishings-recreation/crystal dining	1008	157 items	20	15	81,150 ¹	4,058	3,315	20,288	(16,973)	300.14	309.15
furnishings-recreation/calif dining	1009	174 items	20	15	81,100 ¹	4,055	3,313	20,275	(16,962)	299.95	308.95
furnishings-recreation/calif patio	1010	97 items	8	3	23,700 ⁴	2,963	2,421	14,813	(12,392)	219.14	225.72
furnishings-recreation/key club	1011	137 items	20	15	79,950 ⁴	3,998	3,266	19,988	(16,722)	295.70	304.58
furnishings-recreation/bridge rm	1012	127 items	20	15	41,300 ¹	2,065	1,687	10,325	(8,638)	152.75	157.33
furnishings-recreation/rendezvous	1013	39 items	20	15	14,050 ¹	703	574	3,513	(2,939)	51.97	53.53
furnishings-recreation/orchester hall	1014	75 items	20	15	43,800 ¹	2,190	1,789	10,950	(9,161)	162.00	166.86
furnishings-recreation/orchester sound equip	1015	19 items	10	5	50,400 ²	5,040	4,118	25,200	(21,082)	372.81	384.00
furnishings-recreation/guest suite	1016	allowance	20	15	7,500 ²	375	306	1,875	(1,569)	27.74	28.57
furnishings-recreation/zen garden	1017	45 items	20	19	28,000 ¹	1,400	229	1,400	(1,171)	20.71	21.33
furnishings-recreation/koi pond	1018	12 items	5	3	3,700 ⁴	740	242	1,480	(1,238)	21.90	22.55
furnishings-kitchen/key club	1019	6 items	20	15	9,100 ¹	455	372	2,275	(1,903)	33.66	34.67
furnishings-kitchen/residential	1020	9 items	20	15	10,900 ¹	545	445	2,725	(2,280)	40.31	41.52
furnishings-kitchen/employee tower	1021	49 items	30	25	31,550 ¹	1,052	859	5,258	(4,399)	77.79	80.12
furnishings-kitchen/emp maint	1022	49 items	30	25	9,750 ¹	325	266	1,625	(1,359)	24.04	24.76
furnishings-restrooms/key club	1023	19 items	20	15	20,900 ⁴	1,045	854	5,225	(4,371)	77.30	79.62
furnishings-restrooms/lobby (dining)	1024	15 items	20	15	16,000 ⁴	800	654	4,000	(3,346)	59.18	60.95
furnishings-restrooms/lobby (rec desk)	1025	26 items	20	15	31,550 ⁴	1,578	1,289	7,888	(6,599)	116.70	120.20
furnishings-restrooms/employee tower	1026	29 items	30	25	18,650 ⁴	622	508	3,108	(2,600)	45.98	47.36
furnishings-restrooms/employee maint	1027	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
furnishings-restrooms/food svc	1028	25 items	30	25	21,400 ⁴	713	583	3,567	(2,984)	52.77	54.35
music equipment	1029	5 items	10	6	21,250 ³	2,125	1,389	8,500	(7,111)	125.75	129.52
bingo equipment	1030	allowance	10	0	11,800 ³	1,180	1,928	11,800	(9,872)	174.57	179.81

COMPONENT INVENTORY
LAGUNA WOODS MUTUAL NO. FIFTY

threshold = \$1,000

AS OF: 1/1/2024

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
MISCELLANEOUS											
fire extinguishers	1101	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
mailboxes	1102	312 mailboxes	20	16	21,350 ³	1,068	698	4,270	(3,572)	63.17	65.07
directory boards	1103	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
signage	1104	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
monuments	1105	4 monuments	20	14	10,250 ⁴	513	503	3,075	(2,572)	45.49	46.86
laundry equipment	1106	replace 4 sets/ year	1	0	8,200 ²	8,200	1,340	8,200	(6,860)	121.31	124.95
extractors	1107	6 extractors	10	6	22,550 ³	2,255	1,474	9,020	(7,546)	133.44	137.45
maintenance equipment	1108	allowance	10	3	35,550 ²	3,555	4,067	24,885	(20,818)	368.15	379.20
chevy colorado	1109	1 truck	12	8	22,650 ³	1,888	1,234	7,550	(6,316)	111.70	115.05
CONTINGENCY RESERVE	1201	5% of total annual expenditures - see "Reserve Expenditures by Year" schedule for details			164,518	164,518	26,885	164,518	(137,633)	2,433.88	2,506.90
TOTALS					16,399,018	1,129,683	1,707,357	10,447,912	(8,740,555)	154,567.23	159,204.25

COST SOURCES

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

Percent Funded: ratio of the actual reserve balance to the component accumulated depreciation	16.34%
--	---------------

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

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST
			USEFUL	REMAIN	
COMPONENTS WITH 0 YEARS REMAINING LIFE:					
modified cap sheet roof	0101	16,900 sq ft	20	0	250,000
window replacement	0206	allowance	2	0	3,500
centrifugal pumps	0404	2 pumps	15	0	130,000
fan coil unit s-10	0422	1 unit	35	0	190,000
closed loop plumbing system	0425	1 system	40	0	910,650
elevators-mechanical (phase 1)	0429	2 @ 15 stop	25	0	800,000
elevators-cab remodel (phase 1)	0431	2 cabs	15	0	200,000
distribution piping	0519	allowance	2	0	8,050
drainage/sewer piping-replace	0521	allowance	5	0	90,600
leak detection camera	0522	allowance	2	0	5,600
electric power infrastructure	0601	one-time/2024	30+	0	120,000
fire annunciator system	0610	allowance	4	0	3,050
accelerographs	0620	3 units	10	0	8,100
asphalt seal coat-older	0901	99,000 sq ft	5	0	91,750
asphalt replacement-older	0903	99,000 sq ft	20	0	445,500
concrete-flatwork	0905	allowance	2	0	2,300
landscaping	0908	allowance	2	0	11,250
bingo equipment	1030	allowance	10	0	11,800
laundry equipment	1106	replace 4 sets/ year	1	0	8,200
TOTAL					3,290,350
COMPONENTS WITH 1 YEAR REMAINING LIFE:					
fire sprinkler system-testing	0518	allowance	2	1	18,000
asphalt seal coat-newer	0902	49,000 sq ft	5	1	45,850
TOTAL					63,850
COMPONENTS WITH 2 YEARS REMAINING LIFE:					
building waterproofing caulk & seal	0203	allowance	10	2	101,400
doors	0303	1,248 sides	5	2	87,350
wallpaper	0304	1,000 sq ft	8	2	3,850
interior flatwork-internal halls (ph1)	0305	112,000 sq ft	5	2	115,950
interior flatwork-internal halls (ph2)	0306	112,000 sq ft	5	2	115,950
ironwork-interior	0311	3,400 sq ft	15	2	13,150
elevators-mechanical (phase 2)	0430	2 @ 15 stop	25	2	800,000
elevators-cab remodel (phase 2)	0432	2 cabs	15	2	200,000
prefab walk-in freezer	0704	1 freezer	40	2	40,300
refrigeration coil-2004	0705	1 coil	20	2	7,050
refrigeration coil-2005	0706	1 coil	20	2	6,150
TOTAL					1,491,150

**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
1/1/2024	154,567	16.34%	154,567	0.00%	16.34%	159,204	3.00%	16.34%	818,185	429.34%	16.34%
1/1/2025	154,567	1.52%	154,567	0.00%	1.52%	163,980	3.00%	2.21%	94,513	-88.45%	100.00%
1/1/2026	154,567	20.26%	154,567	0.00%	20.26%	168,900	3.00%	22.09%	106,358	12.53%	100.00%
1/1/2027	154,567	23.03%	201,084	30.09%	23.03%	173,967	3.00%	26.85%	87,604	-17.63%	100.00%
1/1/2028	154,567	-9.76%	154,567	-23.13%	0.00%	173,967	0.00%	0.45%	97,918	11.77%	100.00%
1/1/2029	154,567	16.18%	154,567	0.00%	24.52%	173,967	0.00%	28.32%	96,709	-1.23%	100.00%
1/1/2030	154,567	25.00%	154,567	0.00%	33.47%	173,967	0.00%	40.74%	100,297	3.71%	100.00%
1/1/2031	154,567	39.59%	154,567	0.00%	47.39%	173,967	0.00%	57.16%	101,113	0.81%	100.00%
1/1/2032	154,567	51.14%	154,567	0.00%	58.45%	173,967	0.00%	70.45%	105,966	4.80%	100.00%
1/1/2033	154,567	62.67%	154,567	0.00%	69.18%	173,967	0.00%	82.35%	107,443	1.39%	100.00%
1/1/2034	154,567	70.60%	154,567	0.00%	76.69%	173,967	0.00%	91.29%	112,038	4.28%	100.00%
1/1/2035	154,567	77.64%	154,567	0.00%	83.20%	144,335	-17.03%	98.56%	115,242	2.86%	100.00%
1/1/2036	154,567	82.76%	154,567	0.00%	87.99%	144,335	0.00%	101.46%	131,296	13.93%	100.00%
1/1/2037	154,567	85.89%	154,567	0.00%	90.80%	144,335	0.00%	102.52%	115,732	-11.85%	100.00%
1/1/2038	154,567	86.67%	154,567	0.00%	92.79%	144,335	0.00%	106.25%	128,570	11.09%	100.00%
1/1/2039	154,567	90.47%	154,567	0.00%	95.99%	144,335	0.00%	107.17%	126,564	-1.56%	100.00%
1/1/2040	154,567	92.84%	154,567	0.00%	98.60%	144,335	0.00%	109.23%	132,396	4.61%	100.00%
1/1/2041	154,567	95.16%	154,567	0.00%	100.72%	144,335	0.00%	110.01%	129,581	-2.13%	100.00%
1/1/2042	154,567	97.45%	154,567	0.00%	103.04%	144,335	0.00%	111.43%	140,836	8.69%	100.00%
1/1/2043	154,567	98.82%	154,567	0.00%	103.84%	144,335	0.00%	110.54%	144,072	2.30%	100.00%
1/1/2044	154,567	99.65%	154,567	0.00%	104.70%	144,335	0.00%	110.60%	139,454	-3.21%	100.00%
1/1/2045	154,567	100.86%	154,567	0.00%	106.06%	144,335	0.00%	111.30%	152,805	9.57%	100.00%
1/1/2046	154,567	100.89%	154,567	0.00%	105.57%	144,335	0.00%	109.54%	164,539	7.68%	100.00%
1/1/2047	154,567	100.16%	154,567	0.00%	104.89%	144,335	0.00%	108.16%	147,889	-10.12%	100.00%
1/1/2048	154,567	100.74%	154,567	0.00%	106.42%	144,335	0.00%	109.48%	163,425	10.51%	100.00%
1/1/2049	154,567	99.99%	154,567	0.00%	105.08%	144,335	0.00%	107.06%	158,381	-3.09%	100.00%
1/1/2050	154,567	99.68%	154,567	0.00%	104.89%	144,335	0.00%	106.15%	176,787	11.62%	100.00%
1/1/2051	154,567	98.22%	154,567	0.00%	102.93%	144,335	0.00%	103.39%	165,078	-6.62%	100.00%
1/1/2052	154,567	97.28%	154,567	0.00%	102.44%	144,335	0.00%	102.21%	175,436	6.27%	100.00%
1/1/2053	154,567	96.18%	154,567	0.00%	100.86%	144,335	0.00%	100.00%	179,718	2.44%	100.00%

AVERAGE:

72.47%

77.77%

84.38%

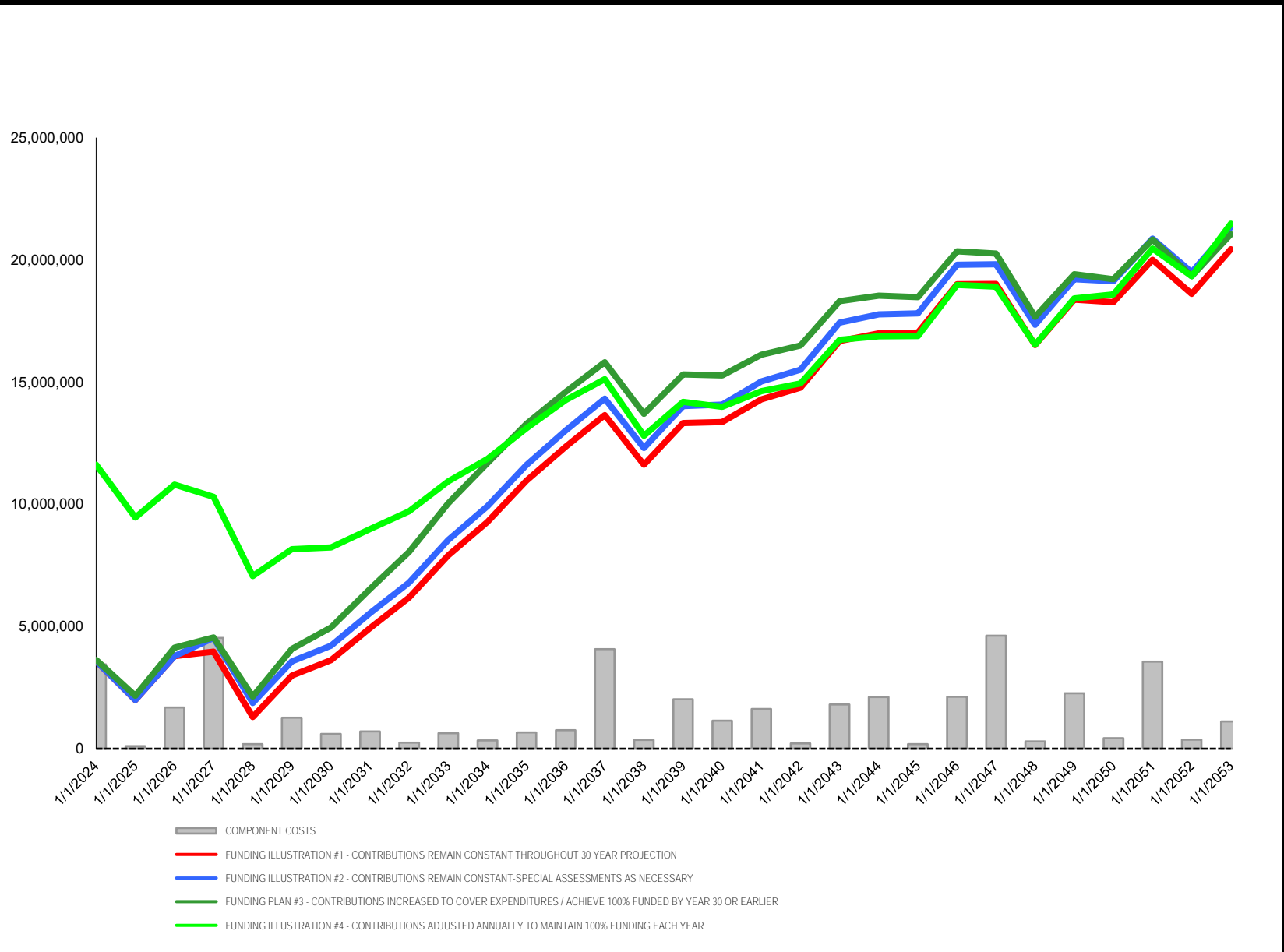
100.00%

FOOTNOTES:

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

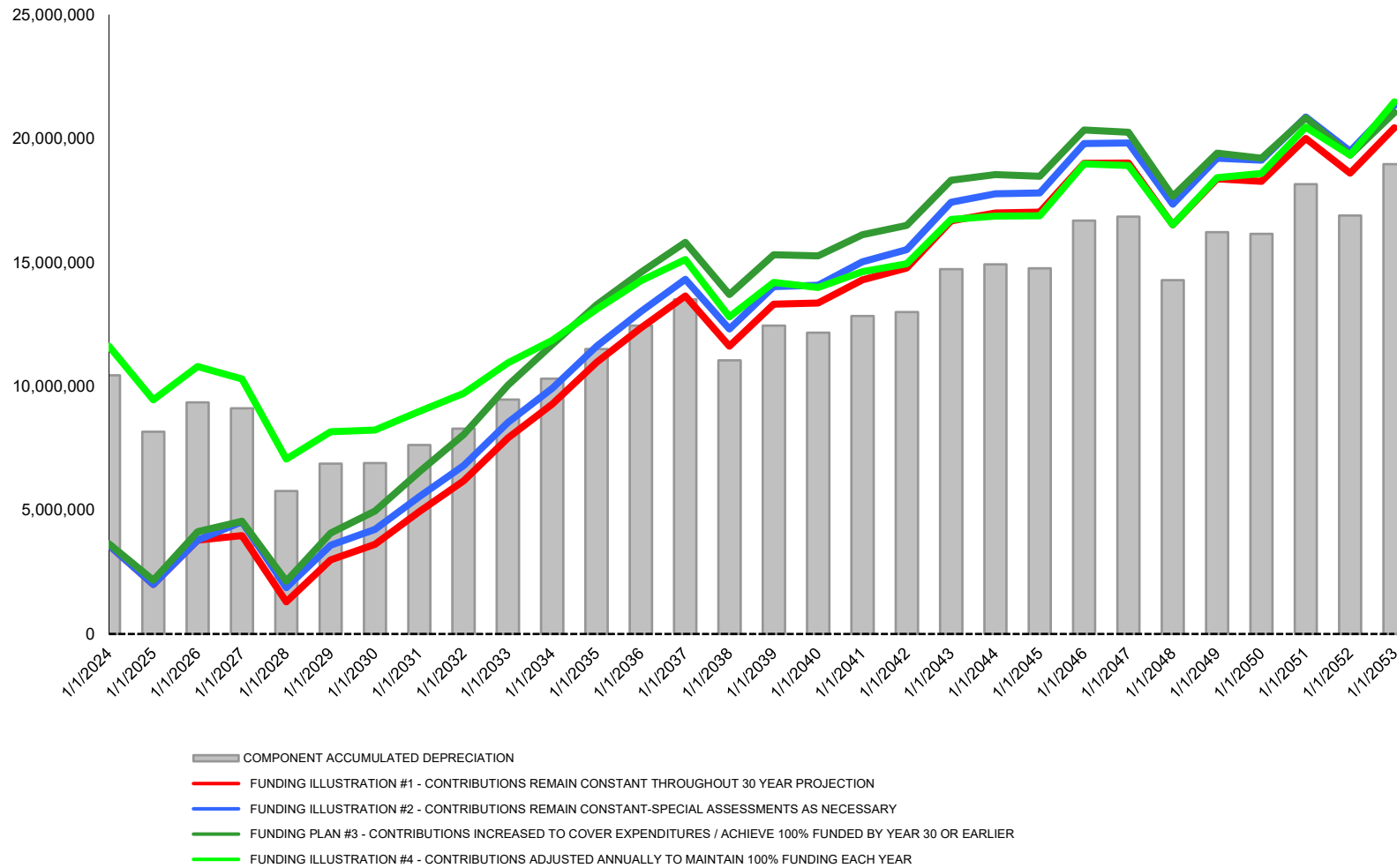
LAGUNA WOODS MUTUAL NO. FIFTY

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	1/1/2024	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	1/1/2038
RESERVE CONTRIBUTION	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	16,648	18,352	36,300	13,955	4,995	25,782	43,127	65,967	92,443	120,080	147,351	174,854	199,071	192,473	189,391
COMPONENT COSTS (b)	(3,454,868)	(102,288)	(1,687,552)	(4,530,431)	(183,686)	(1,270,103)	(600,448)	(705,766)	(249,725)	(632,280)	(344,835)	(661,546)	(758,065)	(4,068,934)	(361,511)
NET RECEIPTS/(DISBURSE)	(1,583,413)	1,770,871	203,556	(2,661,669)	1,676,116	610,486	1,297,486	1,215,008	1,697,526	1,342,607	1,657,323	1,368,115	1,295,812	(2,021,654)	1,682,687
CASH BALANCE: begin year	1,707,357	123,944	1,894,814	2,098,370	(563,300)	1,112,817	1,723,302	3,020,788	4,235,796	5,933,321	7,275,928	8,933,252	10,301,367	11,597,179	9,575,525
CASH BALANCE: end year	123,944	1,894,814	2,098,370	(563,300)	1,112,817	1,723,302	3,020,788	4,235,796	5,933,321	7,275,928	8,933,252	10,301,367	11,597,179	9,575,525	11,258,212
COMPONENT ACCUMULATED DEPRECIATION (c)	10,447,912	8,161,242	9,353,791	9,111,938	5,769,278	6,876,623	6,893,354	7,629,700	8,283,282	9,467,998	10,306,451	11,506,177	12,447,280	13,502,836	11,047,915
less: beginning cash balance	1,707,357	123,944	1,894,814	2,098,370	(563,300)	1,112,817	1,723,302	3,020,788	4,235,796	5,933,321	7,275,928	8,933,252	10,301,367	11,597,179	9,575,525
over/(under) funded-total	(8,740,555)	(8,037,298)	(7,458,976)	(7,013,568)	(6,332,578)	(5,763,806)	(5,170,051)	(4,608,912)	(4,047,486)	(3,534,676)	(3,030,522)	(2,572,926)	(2,145,914)	(1,905,657)	(1,472,390)
" " " per unit	(28,105)	(25,843)	(23,984)	(22,552)	(20,362)	(18,533)	(16,624)	(14,820)	(13,014)	(11,366)	(9,744)	(8,273)	(6,900)	(6,128)	(4,734)

DESCRIPTION	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	1/1/2053
RESERVE CONTRIBUTION	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	204,998	213,700	226,204	247,472	267,511	270,499	288,372	306,432	284,135	278,208	293,821	308,502	311,521	315,202	341,426
COMPONENT COSTS (b)	(2,025,671)	(1,145,356)	(1,628,712)	(214,981)	(1,805,318)	(2,113,622)	(188,755)	(2,128,996)	(4,623,942)	(300,028)	(2,264,070)	(432,886)	(3,564,679)	(366,692)	(1,114,825)
NET RECEIPTS/(DISBURSE)	34,134	923,151	452,299	1,887,298	317,000	11,684	1,954,423	32,243	(2,485,000)	1,832,986	(115,442)	1,730,424	(1,398,351)	1,803,318	1,081,408
CASH BALANCE: begin year	11,258,212	11,292,346	12,215,498	12,667,797	14,555,095	14,872,095	14,883,779	16,838,202	16,870,445	14,385,445	16,218,432	16,102,990	17,833,413	16,435,063	18,238,380
CASH BALANCE: end year	11,292,346	12,215,498	12,667,797	14,555,095	14,872,095	14,883,779	16,838,202	16,870,445	14,385,445	16,218,432	16,102,990	17,833,413	16,435,063	18,238,380	19,319,789
COMPONENT ACCUMULATED DEPRECIATION (c)	12,444,766	12,163,626	12,836,372	12,999,655	14,729,088	14,924,684	14,756,804	16,690,201	16,843,310	14,279,552	16,220,437	16,153,938	18,157,266	16,895,098	18,962,598
less: beginning cash balance	11,258,212	11,292,346	12,215,498	12,667,797	14,555,095	14,872,095	14,883,779	16,838,202	16,870,445	14,385,445	16,218,432	16,102,990	17,833,413	16,435,063	18,238,380
over/(under) funded-total	(1,186,554)	(871,280)	(620,874)	(331,858)	(173,993)	(52,589)	126,975	148,002	27,136	105,893	(2,005)	(50,948)	(323,852)	(460,035)	(724,218)
" " " per unit	(3,815)	(2,802)	(1,996)	(1,067)	(559)	(169)	408	476	87	340	(6)	(164)	(1,041)	(1,479)	(2,329)

FOOTNOTES: (a) Interest income calculated on average balance less Federal & State income taxes of 39.3% Rate: 3.0000%
(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	1/1/2024	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	1/1/2038
RESERVE CONTRIBUTION	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807
SPECIAL ASSESSMENT	0	0	0	558,200	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	16,648	18,352	36,300	19,076	15,331	36,307	53,845	76,882	103,559	131,400	158,878	186,593	211,025	204,646	201,788
COMPONENT COSTS (b)	(3,454,868)	(102,288)	(1,687,552)	(4,530,431)	(183,686)	(1,270,103)	(600,448)	(705,766)	(249,725)	(632,280)	(344,835)	(661,546)	(758,065)	(4,068,934)	(361,511)
NET RECEIPTS/(DISBURSE)	(1,583,413)	1,770,871	203,556	(2,098,348)	1,686,452	621,011	1,308,204	1,225,923	1,708,641	1,353,927	1,668,850	1,379,853	1,307,766	(2,009,481)	1,695,084
CASH BALANCE: begin year	1,707,357	123,944	1,894,814	2,098,370	21	1,686,473	2,307,485	3,615,689	4,841,612	6,550,253	7,904,179	9,573,030	10,952,883	12,260,650	10,251,169
CASH BALANCE: end year	123,944	1,894,814	2,098,370	21	1,686,473	2,307,485	3,615,689	4,841,612	6,550,253	7,904,179	9,573,030	10,952,883	12,260,650	10,251,169	11,946,253
COMPONENT ACCUMULATED DEPRECIATION (c)	10,447,912	8,161,242	9,353,791	9,111,938	5,769,278	6,876,623	6,893,354	7,629,700	8,283,282	9,467,998	10,306,451	11,506,177	12,447,280	13,502,836	11,047,915
less: beginning cash balance	1,707,357	123,944	1,894,814	2,098,370	21	1,686,473	2,307,485	3,615,689	4,841,612	6,550,253	7,904,179	9,573,030	10,952,883	12,260,650	10,251,169
over/(under) funded-total	(8,740,555)	(8,037,298)	(7,458,976)	(7,013,568)	(5,769,257)	(5,190,150)	(4,585,869)	(4,014,011)	(3,441,670)	(2,917,745)	(2,402,271)	(1,933,147)	(1,494,397)	(1,242,186)	(796,746)
" " " per unit	(28,105)	(25,843)	(23,984)	(22,552)	(18,551)	(16,689)	(14,746)	(12,907)	(11,066)	(9,382)	(7,724)	(6,216)	(4,805)	(3,994)	(2,562)

DESCRIPTION	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	1/1/2053
RESERVE CONTRIBUTION	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807	1,854,807
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	217,622	226,556	239,296	260,804	281,087	284,324	302,451	320,770	298,736	293,076	308,963	323,922	327,223	331,193	357,710
COMPONENT COSTS (b)	(2,025,671)	(1,145,356)	(1,628,712)	(214,981)	(1,805,318)	(2,113,622)	(188,755)	(2,128,996)	(4,623,942)	(300,028)	(2,264,070)	(432,886)	(3,564,679)	(366,692)	(1,114,825)
NET RECEIPTS/(DISBURSE)	46,759	936,007	465,391	1,900,630	330,577	25,510	1,968,503	46,581	(2,470,399)	1,847,855	(100,301)	1,745,843	(1,382,649)	1,819,308	1,097,692
CASH BALANCE: begin year	11,946,253	11,993,011	12,929,018	13,394,409	15,295,039	15,625,616	15,651,126	17,619,628	17,666,209	15,195,809	17,043,664	16,943,364	18,689,206	17,306,558	19,125,866
CASH BALANCE: end year	11,993,011	12,929,018	13,394,409	15,295,039	15,625,616	15,651,126	17,619,628	17,666,209	15,195,809	17,043,664	16,943,364	18,689,206	17,306,558	19,125,866	20,223,558
COMPONENT ACCUMULATED DEPRECIATION (c)	12,444,766	12,163,626	12,836,372	12,999,655	14,729,088	14,924,684	14,756,804	16,690,201	16,843,310	14,279,552	16,220,437	16,153,938	18,157,266	16,895,098	18,962,598
less: beginning cash balance	11,946,253	11,993,011	12,929,018	13,394,409	15,295,039	15,625,616	15,651,126	17,619,628	17,666,209	15,195,809	17,043,664	16,943,364	18,689,206	17,306,558	19,125,866
over/(under) funded-total	(498,513)	(170,615)	92,647	394,754	565,952	700,932	894,321	929,427	822,899	916,257	823,227	789,426	531,941	411,460	163,268
" " " per unit	(1,603)	(549)	298	1,269	1,820	2,254	2,876	2,989	2,646	2,946	2,647	2,538	1,710	1,323	525

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

Rate: 3.0000%

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	1/1/2024	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	1/1/2038
RESERVE CONTRIBUTION	1,910,451	1,967,764	2,026,797	2,087,601	2,087,601	2,087,601	2,087,601	2,087,601	2,087,601	2,087,601	2,087,601	1,732,022	1,732,022	1,732,022	1,732,022
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	17,158	20,418	41,019	22,473	17,942	43,237	65,173	92,689	123,928	156,413	188,622	217,892	240,645	232,557	227,958
COMPONENT COSTS (b)	(3,454,868)	(102,288)	(1,687,552)	(4,530,431)	(183,686)	(1,270,103)	(600,448)	(705,766)	(249,725)	(632,280)	(344,835)	(661,546)	(758,065)	(4,068,934)	(361,511)
NET RECEIPTS/(DISBURSE)	(1,527,258)	1,885,895	380,265	(2,420,356)	1,921,857	860,735	1,552,327	1,474,525	1,961,804	1,611,735	1,931,389	1,288,368	1,214,602	(2,104,354)	1,598,470
CASH BALANCE: begin year	1,707,357	180,098	2,065,993	2,446,258	25,902	1,947,759	2,808,495	4,360,822	5,835,346	7,797,151	9,408,886	11,340,275	12,628,643	13,843,245	11,738,891
CASH BALANCE: end year	180,098	2,065,993	2,446,258	25,902	1,947,759	2,808,495	4,360,822	5,835,346	7,797,151	9,408,886	11,340,275	12,628,643	13,843,245	11,738,891	13,337,361
COMPONENT ACCUMULATED DEPRECIATION (c)	10,447,912	8,161,242	9,353,791	9,111,938	5,769,278	6,876,623	6,893,354	7,629,700	8,283,282	9,467,998	10,306,451	11,506,177	12,447,280	13,502,836	11,047,915
less: beginning cash balance	1,707,357	180,098	2,065,993	2,446,258	25,902	1,947,759	2,808,495	4,360,822	5,835,346	7,797,151	9,408,886	11,340,275	12,628,643	13,843,245	11,738,891
over/(under) funded-total	(8,740,555)	(7,981,144)	(7,287,797)	(6,665,680)	(5,743,376)	(4,928,864)	(4,084,859)	(3,268,878)	(2,447,935)	(1,670,847)	(897,565)	(165,902)	181,363	340,410	690,976
" " " per unit	(28,105)	(25,663)	(23,433)	(21,433)	(18,467)	(15,848)	(13,135)	(10,511)	(7,871)	(5,372)	(2,886)	(533)	583	1,095	2,222

DESCRIPTION	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	1/1/2053
RESERVE CONTRIBUTION	1,732,022	1,732,022	1,732,022	1,732,022	1,732,022	1,732,022	1,732,022	1,732,022	1,732,022	1,732,022	1,732,022	1,732,022	1,732,022	1,732,022	1,732,022
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	242,020	249,149	260,050	279,686	298,063	299,359	315,508	331,814	307,729	299,982	313,742	326,536	327,633	329,357	353,588
COMPONENT COSTS (b)	(2,025,671)	(1,145,356)	(1,628,712)	(214,981)	(1,805,318)	(2,113,622)	(188,755)	(2,128,996)	(4,623,942)	(300,028)	(2,264,070)	(432,886)	(3,564,679)	(366,692)	(1,114,825)
NET RECEIPTS/(DISBURSE)	(51,628)	835,815	363,361	1,796,728	224,768	(82,241)	1,858,775	(65,160)	(2,584,190)	1,731,976	(218,305)	1,625,673	(1,505,023)	1,694,688	970,785
CASH BALANCE: begin year	13,337,361	13,285,733	14,121,548	14,484,908	16,281,636	16,506,404	16,424,163	18,282,939	18,217,779	15,633,589	17,365,565	17,147,260	18,772,933	17,267,910	18,962,598
CASH BALANCE: end year	13,285,733	14,121,548	14,484,908	16,281,636	16,506,404	16,424,163	18,282,939	18,217,779	15,633,589	17,365,565	17,147,260	18,772,933	17,267,910	18,962,598	19,933,383
COMPONENT ACCUMULATED DEPRECIATION (c)	12,444,766	12,163,626	12,836,372	12,999,655	14,729,088	14,924,684	14,756,804	16,690,201	16,843,310	14,279,552	16,220,437	16,153,938	18,157,266	16,895,098	18,962,598
less: beginning cash balance	13,337,361	13,285,733	14,121,548	14,484,908	16,281,636	16,506,404	16,424,163	18,282,939	18,217,779	15,633,589	17,365,565	17,147,260	18,772,933	17,267,910	18,962,598
over/(under) funded-total	892,595	1,122,107	1,285,176	1,485,253	1,552,548	1,581,720	1,667,359	1,592,738	1,374,469	1,354,037	1,145,128	993,323	615,668	372,812	0
" " " per unit	2,870	3,608	4,132	4,776	4,992	5,086	5,361	5,121	4,420	4,354	3,682	3,194	1,980	1,199	0

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

Rate: 3.0000%

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

ILLUSTRATION ONLY - NOT RECOMMENDED

ANNUAL BASIS

DESCRIPTION	1/1/2024	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	1/1/2038
RESERVE CONTRIBUTION	9,818,218	1,134,154	1,276,294	1,051,251	1,175,018	1,160,508	1,203,559	1,213,362	1,271,590	1,289,322	1,344,452	1,382,900	1,575,554	1,388,784	1,542,840
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	90,535	160,683	169,405	136,520	116,013	126,326	133,234	145,986	162,850	181,411	200,109	219,749	238,066	225,229	215,522
COMPONENT COSTS (b)	(3,454,868)	(102,288)	(1,687,552)	(4,530,431)	(183,686)	(1,270,103)	(600,448)	(705,766)	(249,725)	(632,280)	(344,835)	(661,546)	(758,065)	(4,068,934)	(361,511)
NET RECEIPTS/(DISBURSE)	6,453,885	1,192,549	(241,853)	(3,342,660)	1,107,345	16,731	736,346	653,582	1,184,716	838,453	1,199,727	941,103	1,055,555	(2,454,921)	1,396,851
CASH BALANCE: begin year	1,707,357	8,161,242	9,353,791	9,111,938	5,769,278	6,876,623	6,893,354	7,629,700	8,283,282	9,467,998	10,306,451	11,506,177	12,447,280	13,502,836	11,047,915
CASH BALANCE: end year	8,161,242	9,353,791	9,111,938	5,769,278	6,876,623	6,893,354	7,629,700	8,283,282	9,467,998	10,306,451	11,506,177	12,447,280	13,502,836	11,047,915	12,444,766
COMPONENT ACCUMULATED DEPRECIATION (c)	10,447,912	8,161,242	9,353,791	9,111,938	5,769,278	6,876,623	6,893,354	7,629,700	8,283,282	9,467,998	10,306,451	11,506,177	12,447,280	13,502,836	11,047,915
less: beginning cash balance	1,707,357	8,161,242	9,353,791	9,111,938	5,769,278	6,876,623	6,893,354	7,629,700	8,283,282	9,467,998	10,306,451	11,506,177	12,447,280	13,502,836	11,047,915
over/(under) funded-total	(8,740,555)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
" " " per unit	(28,105)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

DESCRIPTION	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	1/1/2053
RESERVE CONTRIBUTION	1,518,773	1,588,752	1,554,975	1,690,030	1,728,870	1,673,444	1,833,657	1,974,468	1,774,663	1,961,106	1,900,568	2,121,443	1,980,940	2,105,233	2,156,622
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	225,757	229,350	237,020	254,383	272,044	272,298	288,495	307,636	285,521	279,807	297,003	314,771	321,570	328,958	360,793
COMPONENT COSTS (b)	(2,025,671)	(1,145,356)	(1,628,712)	(214,981)	(1,805,318)	(2,113,622)	(188,755)	(2,128,996)	(4,623,942)	(300,028)	(2,264,070)	(432,886)	(3,564,679)	(366,692)	(1,114,825)
NET RECEIPTS/(DISBURSE)	(281,140)	672,746	163,283	1,729,432	195,596	(167,879)	1,933,396	153,109	(2,563,758)	1,940,885	(66,499)	2,003,328	(1,262,168)	2,067,500	1,402,590
CASH BALANCE: begin year	12,444,766	12,163,626	12,836,372	12,999,655	14,729,088	14,924,684	14,756,804	16,690,201	16,843,310	14,279,552	16,220,437	16,153,938	18,157,266	16,895,098	18,962,598
CASH BALANCE: end year	12,163,626	12,836,372	12,999,655	14,729,088	14,924,684	14,756,804	16,690,201	16,843,310	14,279,552	16,220,437	16,153,938	18,157,266	16,895,098	18,962,598	20,365,188
COMPONENT ACCUMULATED DEPRECIATION (c)	12,444,766	12,163,626	12,836,372	12,999,655	14,729,088	14,924,684	14,756,804	16,690,201	16,843,310	14,279,552	16,220,437	16,153,938	18,157,266	16,895,098	18,962,598
less: beginning cash balance	12,444,766	12,163,626	12,836,372	12,999,655	14,729,088	14,924,684	14,756,804	16,690,201	16,843,310	14,279,552	16,220,437	16,153,938	18,157,266	16,895,098	18,962,598
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%
(b) See "Reserve Expenditures By Year Schedule"
(c) See "Component Accumulated Depreciation Analysis"

Rate: 3.0000%

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

1/1/2024 through 1/1/2038

EXPENDITURES	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	1/1/2038
ROOF/DECKS															
modified cap sheet roof	250,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
concrete tile roof	0	0	0	876,655	0	0	0	0	0	0	0	0	0	0	0
membrane roof	0	0	0	0	0	0	0	63,313	0	0	0	0	0	0	0
membrane decks-units (resurface)	0	0	0	209,609	0	0	0	0	0	0	0	0	0	0	0
membrane decks-units (coating)	0	0	0	68,201	0	0	0	0	0	0	0	0	0	87,216	0
membrane decks-common (resurface)	0	0	0	24,384	0	0	0	0	0	0	0	0	0	0	0
membrane decks-common (coating)	0	0	0	8,612	0	0	0	0	9,739	0	0	0	0	11,015	0
gutters & downspouts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STRUCTURE															
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	106,513	0	0	0	0	0	0	0	0	0	136,211	0	0
carports	0	0	0	0	0	0	412,435	0	0	0	0	0	0	0	0
automatic doors	0	0	0	0	0	0	0	0	98,310	0	0	0	0	0	0
window replacement	3,500	0	3,676	0	3,862	0	4,057	0	4,262	0	4,477	0	4,702	0	4,939
courtyard waterproofing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PAINT															
exterior flatwork	0	0	0	864,436	0	0	0	0	0	0	0	0	0	1,105,471	0
trim/railings/window frames	0	0	0	1,090,248	0	0	0	0	0	0	0	0	0	1,394,248	0
doors	0	0	91,754	0	0	0	0	103,762	0	0	0	0	117,341	0	0
wallpaper	0	0	4,044	0	0	0	0	0	0	0	4,924	0	0	0	0
interior flatwork-internal halls (ph1)	0	0	121,796	0	0	0	0	137,734	0	0	0	0	155,758	0	0
interior flatwork-internal halls (ph2)	0	0	121,796	0	0	0	0	137,734	0	0	0	0	155,758	0	0
interior flatwork-rec rooms	0	0	0	44,355	0	0	0	0	0	0	0	54,000	0	0	0
interior flatwork-administration	0	0	0	0	0	26,688	0	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
aluminum-exterior (towers)	0	0	0	282,386	0	0	0	0	0	0	0	0	0	361,122	0
ironwork-interior	0	0	13,813	0	0	0	0	0	0	0	0	0	0	0	0
parking stripes & curbing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

RESERVE EXPENDITURES BY YEAR
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2024 through 1/1/2038

EXPENDITURES	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	1/1/2038
MECHANICAL															
cooling tower	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
adaptive frequency drive	0	0	0	0	0	0	0	0	0	424,241	0	0	0	0	0
fan motors	0	0	0	0	12,026	0	0	0	0	13,599	0	0	0	0	15,380
centrifugal pumps	130,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
chemical treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
vfd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42,330
central chiller plants	0	0	0	0	0	847,069	0	0	0	0	0	0	0	0	0
purge units	0	0	0	13,566	0	0	0	0	0	0	0	0	0	0	0
variable frequency drives	0	0	0	0	91,746	0	0	0	0	103,751	0	0	0	0	117,327
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	24,053	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
exhauster	0	0	0	6,836	0	0	0	0	0	0	0	0	0	0	0
boilers-closed loop sys	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
boilers-closed loop sys (2000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
closed loop pumps	0	0	0	0	0	0	0	0	0	26,951	0	0	0	0	0
vertical exhausters	0	0	0	0	0	0	10,430	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	0	0	0	43,817	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	0	0	0	35,850	0	0	0	0	0	0	0	0	0	0	0
fan coil unit s-10	190,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fan coil unit s-11	0	0	0	27,238	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	511,950	0
closed loop plumbing system	910,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
make-up air units (a)	0	0	0	35,742	0	0	0	0	0	0	0	0	0	0	0
make-up air units (b)	0	0	0	18,409	0	0	0	0	0	0	0	0	0	0	0
expansion tank-2002	0	0	0	0	0	0	0	0	0	0	0	0	11,687	0	0
elevators-mechanical (phase 1)	800,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
elevators-mechanical (phase 2)	0	0	840,336	0	0	0	0	0	0	0	0	0	0	0	0
elevators-cab remodel (phase 1)	200,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
elevators-cab remodel (phase 2)	0	0	210,084	0	0	0	0	0	0	0	0	0	0	0	0
trash chutes/doors	0	0	0	6,352	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

1/1/2024 through 1/1/2038

EXPENDITURES	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	1/1/2038
PLUMBING															
boilers-towers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
boiler-kitchen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
domestic water pumps	0	23,573	0	0	0	0	0	0	0	0	0	0	0	0	0
hot water storage tanks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
hot water tank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
circulating pumps	0	0	0	0	828	0	0	0	0	937	0	0	0	0	1,060
back flow prevention device	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	6,554	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
kitchen fire suppression system	0	0	0	7,913	0	0	0	0	0	0	0	0	0	0	0
fire sprinkler system-testing/replacement	0	0	0	24,007	0	0	0	0	27,150	0	0	0	0	30,703	0
fire sprinkler system-testing	0	18,448	0	19,378	0	20,356	0	21,382	0	22,460	0	23,592	0	24,781	0
distribution piping	8,050	0	8,455	0	8,882	0	9,330	0	9,800	0	10,294	0	10,813	0	11,358
drainage/sewer piping-maintain	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
drainage/sewer piping-replace	90,600	0	0	0	0	102,456	0	0	0	0	115,864	0	0	0	0
leak detection camera	5,600	0	5,882	0	6,178	0	6,490	0	6,818	0	7,162	0	7,523	0	7,902
expansion tank-2000	0	0	0	0	0	0	0	0	0	0	12,532	0	0	0	0
waste/vent stacks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ELECTRICAL															
electric power infrastructure	120,000	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	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
electrical transformers	0	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
cctv system-cameras	0	0	0	10,766	0	0	0	0	0	0	0	0	0	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	3,050	0	0	0	3,366	0	0	0	3,714	0	0	0	4,098	0	0
fire alarm station	0	0	0	41,986	0	0	0	0	0	0	0	0	0	0	0
fire control centers	0	0	0	25,030	0	0	0	0	0	0	0	0	0	0	0
lighting-emergency	0	0	0	0	0	0	0	0	0	0	0	0	52,387	0	0
lighting-exit signs	0	0	0	0	0	0	0	0	0	0	0	0	4,568	0	0
lighting-interior	0	0	0	0	0	0	0	0	0	0	0	0	0	53,691	0
lighting-walkways	0	0	0	0	0	0	0	0	0	0	0	0	0	63,951	0
lighting-landscape	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
lighting-carport	0	0	0	0	0	33,926	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	8,100	0	0	0	0	0	0	0	0	0	10,361	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	0	0	6,729	0	0	0	0	0	0	0	0	0	0	0

RESERVE EXPENDITURES BY YEAR
LAGUNA WOODS MUTUAL NO. FIFTY

1/1/2024 through 1/1/2038

EXPENDITURES	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	1/1/2038
KITCHEN															
remote refrigeration compressor-a	0	0	0	0	0	0	0	0	0	0	0	9,437	0	0	0
remote refrigeration compressor-b	0	0	0	0	0	0	0	0	0	0	0	8,455	0	0	0
refrigeration coil-1998	0	0	0	7,105	0	0	0	0	0	0	0	0	0	0	0
prefab walk-in freezer	0	0	42,331	0	0	0	0	0	0	0	0	0	0	0	0
refrigeration coil-2004	0	0	7,406	0	0	0	0	0	0	0	0	0	0	0	0
refrigeration coil-2005	0	0	6,460	0	0	0	0	0	0	0	0	0	0	0	0
prefab 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	17,106	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	0	0	0	0	17,002	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	29,420
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	29,420
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	9,708	0
merchandizing chest freezer	0	0	0	0	0	0	0	0	2,375	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
food prep sink	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
steam cooker	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,345
dual convection oven	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,898
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	2,558	0	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	0	0	0	7,762
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	31,903	0	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	2,262	0	0	0	0	0	0	0	0	0
commercial food processor	0	0	0	0	0	2,148	0	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	126,320	0
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	0	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	4,693	0	0	0	0	0	0	0	0	0

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

1/1/2024 through 1/1/2038

EXPENDITURES	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	1/1/2038
FLOORING															
carpeting-hallways	0	0	0	303,917	0	0	0	0	0	0	0	370,005	0	0	0
carpeting-recreation	0	0	0	46,077	0	0	0	0	0	0	0	56,096	0	0	0
carpeting-administration	0	0	0	9,905	0	0	0	0	0	0	0	0	0	12,668	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	78,590	0	0	0	0	0	0	0	0	0	0	0
LANDSCAPE/ HARDSCAPE															
asphalt seal coat-older	91,750	0	0	0	0	103,757	0	0	0	0	117,335	0	0	0	0
asphalt seal coat-newer	0	46,992	0	0	0	0	53,141	0	0	0	0	60,095	0	0	0
asphalt replacement-older	445,500	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	2,300	0	2,416	0	2,538	0	2,666	0	2,800	0	2,941	0	3,089	0	3,245
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	11,250	0	11,817	0	12,413	0	13,039	0	13,697	0	14,388	0	15,113	0	15,875
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**

1/1/2024 through 1/1/2038

EXPENDITURES	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	1/1/2038
RECREATION FACILITIES															
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	198,493	0	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	25,515	0	0	0	0	0	0	0	31,062	0	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/lorchester hall	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-recreation/lorchester sound equip	0	0	0	0	0	56,995	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-recreation/koi pond	0	0	0	3,983	0	0	0	0	4,504	0	0	0	0	5,094	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	24,629	0	0	0	0	0	0	0	0
bingo equipment	11,800	0	0	0	0	0	0	0	0	0	15,091	0	0	0	0
MISCELLANEOUS															
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	14,464
laundry equipment	8,200	8,404	8,613	8,827	9,047	9,272	9,503	9,740	9,983	10,232	10,487	10,748	11,016	11,290	11,571
extractors	0	0	0	0	0	0	26,135	0	0	0	0	0	0	0	0
maintenance equipment	0	0	0	38,272	0	0	0	0	0	0	0	0	0	48,945	0
chevy colorado	0	0	0	0	0	0	0	0	27,575	0	0	0	0	0	0
CONTINGENCY RESERVE	164,518	4,871	80,360	215,735	8,747	60,481	28,593	33,608	11,892	30,109	16,421	31,502	36,098	193,759	17,215
(5% / year of annual expenditures)															
TOTAL	3,454,868	102,288	1,687,552	4,530,431	183,686	1,270,103	600,448	705,766	249,725	632,280	344,835	661,546	758,065	4,068,934	361,511

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

1/1/2039 through 1/1/2053

EXPENDITURES	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	1/1/2053	TOTAL
ROOF/DECKS																
modified cap sheet roof	0	0	0	0	0	408,858	0	0	0	0	0	0	0	0	0	658,858
concrete tile roof	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	876,655
membrane roof	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63,313
membrane decks-units (resurface)	0	0	0	0	0	0	0	0	342,799	0	0	0	0	0	0	552,408
membrane decks-units (coating)	0	0	0	0	0	0	0	0	111,536	0	0	0	0	0	0	266,953
membrane decks-common (resurface)	0	0	0	35,265	0	0	0	0	0	0	0	0	0	0	0	59,649
membrane decks-common (coating)	0	0	0	12,456	0	0	0	0	14,086	0	0	0	0	15,929	0	71,837
gutters & downspouts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STRUCTURE																
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	174,191	0	0	0	0	0	0	0	416,915
carports	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	412,435
automatic doors	0	0	0	0	0	0	0	0	0	0	0	0	0	160,775	0	259,085
window replacement	0	5,188	0	5,449	0	5,724	0	6,013	0	6,316	0	6,634	0	6,968	0	75,767
courtyard waterproofing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PAINT																
exterior flatwork	0	0	0	0	0	0	0	0	1,413,716	0	0	0	0	0	0	3,383,623
trim/railings/window frames	0	0	0	0	0	0	0	0	1,783,014	0	0	0	0	0	0	4,267,510
doors	0	0	132,697	0	0	0	0	150,061	0	0	0	0	169,699	0	0	765,314
wallpaper	0	0	0	5,996	0	0	0	0	0	0	0	7,300	0	0	0	22,264
interior flatwork-internal halls (ph1)	0	0	176,139	0	0	0	0	199,188	0	0	0	0	225,254	0	0	1,015,869
interior flatwork-internal halls (ph2)	0	0	176,139	0	0	0	0	199,188	0	0	0	0	225,254	0	0	1,015,869
interior flatwork-rec rooms	0	0	0	0	65,743	0	0	0	0	0	0	0	80,039	0	0	244,137
interior flatwork-administration	34,128	0	0	0	0	0	0	0	0	0	43,645	0	0	0	0	104,461
ironwork-exterior (grounds)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
aluminum-exterior (towers)	0	0	0	0	0	0	0	0	461,816	0	0	0	0	0	0	1,105,324
ironwork-interior	0	0	19,978	0	0	0	0	0	0	0	0	0	0	0	0	33,791
parking stripes & curbing	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**

1/1/2039 through 1/1/2053

EXPENDITURES	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	1/1/2053	TOTAL
MECHANICAL																
cooling tower	0	0	0	0	806,221	0	0	0	0	0	0	0	0	0	0	806,221
adaptive frequency drive	0	0	0	0	0	0	0	0	0	0	0	0	0	0	693,815	1,118,056
fan motors	0	0	0	0	17,392	0	0	0	0	19,668	0	0	0	0	22,241	100,306
centrifugal pumps	188,006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	318,006
chemical treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
vfd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61,216	103,546
central chiller plants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	847,069
purge units	0	0	0	19,621	0	0	0	0	0	0	0	0	0	0	0	33,187
variable frequency drives	0	0	0	0	132,679	0	0	0	0	150,041	0	0	0	0	169,674	765,218
halogen alarm center	0	0	0	0	0	0	0	20,012	0	0	0	0	0	0	0	20,012
chilled water pumps	0	0	0	0	34,785	0	0	0	0	0	0	0	0	0	0	58,838
frequency drive units	14,969	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,969
exhauster	0	0	0	0	0	0	0	0	0	0	0	0	0	12,640	0	19,476
boilers-closed loop sys	212,587	0	0	0	0	0	0	0	0	0	0	0	0	0	0	212,587
boilers-closed loop sys (2000)	0	0	223,537	0	0	0	0	0	0	0	0	0	0	0	0	223,537
closed loop pumps	0	0	0	0	0	0	0	0	0	38,975	0	0	0	0	0	65,926
vertical exhausters	0	0	0	0	0	0	0	0	0	0	0	17,060	0	0	0	27,490
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	43,817
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	35,850
fan coil unit s-10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	190,000
fan coil unit s-11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,238
thermostats	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	511,950
closed loop plumbing system	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	910,650
make-up air units (a)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,742
make-up air units (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,409
expansion tank-2002	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,687
elevators-mechanical (phase 1)	0	0	0	0	0	0	0	0	0	0	1,479,542	0	0	0	0	2,279,542
elevators-mechanical (phase 2)	0	0	0	0	0	0	0	0	0	0	0	0	1,554,141	0	0	2,394,477
elevators-cab remodel (phase 1)	289,237	0	0	0	0	0	0	0	0	0	0	0	0	0	0	489,237
elevators-cab remodel (phase 2)	0	0	303,820	0	0	0	0	0	0	0	0	0	0	0	0	513,904
trash chutes/doors	0	0	0	9,184	0	0	0	0	0	0	0	0	0	0	0	15,536
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**

1/1/2039 through 1/1/2053

EXPENDITURES	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	1/1/2053	TOTAL
PLUMBING																
boilers-towers	0	210,916	0	0	0	0	0	0	0	0	0	0	0	0	0	210,916
boiler-kitchen	0	78,480	0	0	0	0	0	0	0	0	0	0	0	0	0	78,480
domestic water pumps	0	34,092	0	0	0	0	0	0	0	0	0	0	0	0	0	57,665
hot water storage tanks	0	0	0	0	0	0	0	0	0	0	0	0	67,994	0	0	67,994
hot water tank	0	0	0	0	0	0	6,788	0	0	0	0	0	0	0	0	6,788
circulating pumps	0	0	0	0	1,198	0	0	0	0	1,355	0	0	0	0	1,532	6,910
back flow prevention device	0	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	22,038	22,038
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	6,554
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
kitchen fire suppression system	0	0	0	11,443	0	0	0	0	0	0	0	0	0	0	0	19,356
fire sprinkler system-testing/replacement	0	0	0	34,722	0	0	0	0	39,266	0	0	0	0	44,405	0	200,253
fire sprinkler system-testing	26,030	0	27,342	0	28,721	0	30,169	0	31,690	0	33,288	0	34,967	0	36,730	399,334
distribution piping	0	11,931	0	12,532	0	13,164	0	13,828	0	14,525	0	15,258	0	16,027	0	174,247
drainage/sewer piping-maintain	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
drainage/sewer piping-replace	131,025	0	0	0	0	148,171	0	0	0	0	167,559	0	0	0	0	755,675
leak detection camera	0	8,301	0	8,720	0	9,160	0	9,622	0	10,108	0	10,618	0	11,153	0	121,237
expansion tank-2000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,532
waste/vent stacks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ELECTRICAL																
electric power infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	120,000
electrical switch gear-switch	0	173,415	0	0	0	0	0	0	0	0	0	0	0	0	0	173,415
electrical switch gear-refurbish	0	0	0	0	0	371,815	0	0	0	0	0	0	0	0	0	371,815
automatic transfer switch	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
energy management system	0	0	0	0	0	0	0	1,195,470	0	0	0	0	0	0	0	1,195,470
cctv system-cameras	14,463	0	0	0	0	0	0	0	0	0	0	0	19,427	0	0	44,656
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	4,522	0	0	0	4,989	0	0	0	5,504	0	0	0	6,073	0	35,316
fire alarm station	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41,986
fire control centers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,030
lighting-emergency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	52,387
lighting-exit signs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,568
lighting-interior	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53,691
lighting-walkways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63,951
lighting-landscape	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
lighting-carport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,926
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	13,250	0	0	0	0	0	0	0	0	0	31,711
emergency power generator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
generator battery charger	0	0	0	9,731	0	0	0	0	0	0	0	0	0	0	0	16,460

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

1/1/2039 through 1/1/2053

EXPENDITURES	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	1/1/2053	TOTAL
KITCHEN																
remote refrigeration compressor-a	0	0	0	0	0	0	0	0	0	0	0	13,648	0	0	0	23,085
remote refrigeration compressor-b	0	0	0	0	0	0	0	0	0	0	0	12,228	0	0	0	20,683
refrigeration coil-1998	0	0	0	0	0	0	0	0	11,619	0	0	0	0	0	0	18,724
prefab walk-in freezer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42,331
refrigeration coil-2004	0	0	0	0	0	0	0	12,113	0	0	0	0	0	0	0	19,519
refrigeration coil-2005	0	0	0	0	0	0	0	10,564	0	0	0	0	0	0	0	17,024
prefab walk-in cooler	0	0	0	0	0	39,251	0	0	0	0	0	0	0	0	0	39,251
refrigeration condensing unit	0	0	0	0	0	0	0	0	24,740	0	0	0	0	0	0	41,846
remote air cooled refrig condenser	0	0	0	0	0	0	0	0	0	0	0	12,033	0	0	0	12,033
commercial ice machine	0	0	0	0	0	0	0	0	0	0	0	0	0	24,588	0	41,590
self-contained reach-in refrig units (2020)	0	30,904	0	0	0	0	0	0	0	0	0	0	0	0	0	30,904
self-contained reach-in refrig unit (2018)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,420
self-contained reach-in refrig unit (2019)	30,153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,153
self-contained reach-in refrig unit (2018)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,420
self-contained reach-in refrig unit (2019)	30,153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,153
yogurt server	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,708
merchandizing chest freezer	0	0	0	0	0	0	0	0	3,435	0	0	0	0	0	0	5,810
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	0
food prep sink	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
steam cooker	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,532	44,877
dual convection oven	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,898
chef's proofing oven	16,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,050
chef's holding oven	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,558
braising pan	0	0	0	0	0	0	33,188	0	0	0	0	0	0	0	0	33,188
deep fryer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,225	18,987
salamander line cooker	0	0	0	0	0	0	19,026	0	0	0	0	0	0	0	0	19,026
chef's cooking line up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,903
food holding cabinet	0	0	0	0	0	18,151	0	0	0	0	0	0	0	0	0	18,151
commercial toaster oven	0	0	0	0	0	0	0	0	0	0	3,702	0	0	0	0	5,964
commercial food processor	0	0	0	0	0	3,106	0	0	0	0	0	0	0	0	0	5,254
commercial dough mixer	0	0	11,469	0	0	0	0	0	0	0	0	0	0	0	0	11,469
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	126,320
kitchen hood exhauster	0	0	0	0	0	0	0	0	0	0	0	49,853	0	0	0	49,853
char broiler	0	9,485	0	0	0	0	0	0	0	0	0	0	0	0	0	9,485
incandescent dimmers	0	0	0	0	18,271	0	0	0	0	0	0	0	0	0	0	18,271
equipment electrical panel	0	0	0	0	0	0	0	0	0	0	0	15,164	0	0	0	15,164
electrical transformer-300 kva	0	0	0	0	0	0	0	0	0	0	0	41,320	0	0	0	41,320
slicer	0	0	0	0	0	6,787	0	0	0	0	0	0	0	0	0	11,480

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

1/1/2039 through 1/1/2053

EXPENDITURES	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	1/1/2053	TOTAL
FLOORING																
carpeting-hallways	0	0	0	0	450,465	0	0	0	0	0	0	0	548,420	0	0	1,672,807
carpeting-recreation	0	0	0	0	68,295	0	0	0	0	0	0	0	83,146	0	0	253,614
carpeting-administration	0	0	0	0	0	0	0	0	16,201	0	0	0	0	0	0	38,774
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	66,290	0	0	0	0	0	0	66,290
tile-administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78,590
LANDSCAPE/ HARDSCAPE																
asphalt seal coat-older	132,689	0	0	0	0	150,053	0	0	0	0	169,688	0	0	0	0	765,272
asphalt seal coat-newer	0	67,959	0	0	0	0	76,851	0	0	0	0	86,907	0	0	0	391,945
asphalt replacement-older	0	0	0	0	0	728,579	0	0	0	0	0	0	0	0	0	1,174,079
asphalt replacement-newer	0	326,820	0	0	0	0	0	0	0	0	0	0	0	0	0	326,820
concrete-flatwork	0	3,409	0	3,581	0	3,761	0	3,951	0	4,150	0	4,359	0	4,579	0	49,785
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	0	16,675	0	17,516	0	18,399	0	19,327	0	20,301	0	21,324	0	22,399	0	243,533
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**

1/1/2039 through 1/1/2053

EXPENDITURES	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	1/1/2053	TOTAL
RECREATION FACILITIES																
furnishings-administration/maintenance	8,315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,315
furnishings-administration/finance	45,628	0	0	0	0	0	0	0	0	0	0	0	0	0	0	45,628
furnishings-administration/conference	18,728	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,728
furnishings-administration/kitchen	10,267	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,267
furnishings-administration/house	9,619	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,619
furnishings-recreation/lobby	0	0	213,737	0	0	0	0	0	0	0	0	0	0	0	0	213,737
furnishings-recreation/halls	0	0	253,839	0	0	0	0	0	0	0	0	0	324,620	0	0	776,952
furnishings-recreation/crystal dining	117,357	0	0	0	0	0	0	0	0	0	0	0	0	0	0	117,357
furnishings-recreation/calif dining	117,288	0	0	0	0	0	0	0	0	0	0	0	0	0	0	117,288
furnishings-recreation/calif patio	0	0	0	0	37,816	0	0	0	0	0	0	0	46,040	0	0	140,433
furnishings-recreation/key club	115,622	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115,622
furnishings-recreation/bridge rm	59,727	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59,727
furnishings-recreation/rendezvous	20,321	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,321
furnishings-recreation/lorchester hall	63,344	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63,344
furnishings-recreation/lorchester sound equip	72,889	0	0	0	0	0	0	0	0	0	93,214	0	0	0	0	223,098
furnishings-recreation/guest suite	10,845	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,845
furnishings-recreation/zen garden	0	0	0	0	44,679	0	0	0	0	0	0	0	0	0	0	44,679
furnishings-recreation/koi pond	0	0	0	5,761	0	0	0	0	6,514	0	0	0	0	7,366	0	33,222
furnishings-kitchen/key club	13,161	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,161
furnishings-kitchen/residential	15,763	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,763
furnishings-kitchen/employee tower	0	0	0	0	0	0	0	0	0	0	58,351	0	0	0	0	58,351
furnishings-kitchen/emp maint	0	0	0	0	0	0	0	0	0	0	18,031	0	0	0	0	18,031
furnishings-restrooms/key club	30,222	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,222
furnishings-restrooms/lobby (dining)	23,137	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,137
furnishings-restrooms/lobby (rec desk)	45,628	0	0	0	0	0	0	0	0	0	0	0	0	0	0	45,628
furnishings-restrooms/employee tower	0	0	0	0	0	0	0	0	0	0	34,490	0	0	0	0	34,490
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	39,581	0	0	0	0	39,581
music equipment	0	31,497	0	0	0	0	0	0	0	0	0	40,280	0	0	0	96,406
bingo equipment	0	0	0	0	0	19,301	0	0	0	0	0	0	0	0	0	46,192
MISCELLANEOUS																
fire extinguishers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
mailboxes	0	31,644	0	0	0	0	0	0	0	0	0	0	0	0	0	31,644
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	14,464
laundry equipment	11,859	12,154	12,457	12,767	13,085	13,411	13,745	14,087	14,438	14,798	15,166	15,544	15,931	16,328	16,735	359,438
extractors	0	33,423	0	0	0	0	0	0	0	0	0	42,742	0	0	0	102,300
maintenance equipment	0	0	0	0	0	0	0	0	62,594	0	0	0	0	0	0	149,811
chevy colorado	0	0	0	0	0	37,043	0	0	0	0	0	0	0	0	0	64,618
CONTINGENCY RESERVE	96,461	54,541	77,558	10,237	85,968	100,649	8,988	101,381	220,188	14,287	107,813	20,614	169,747	17,462	53,087	2,072,884
(5% / year of annual expenditures)																
TOTAL	2,025,671	1,145,356	1,628,712	214,981	1,805,318	2,113,622	188,755	2,128,996	4,623,942	300,028	2,264,070	432,886	3,564,679	366,692	1,114,825	43,530,565

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
modified cap sheet roof															
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	250,000	256,225	262,605	269,144	275,846	282,715	289,755	296,970	304,365	311,944	319,711	327,672	335,831	344,193	352,763
Accumulated depreciation	250,000	12,811	26,261	40,372	55,169	70,679	86,927	103,940	121,746	140,375	159,856	180,220	201,499	223,725	246,934
concrete tile roof															
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	814,300	834,576	855,357	876,655	898,484	920,856	943,785	967,285	991,370	1,016,055	1,041,355	1,067,285	1,093,860	1,121,097	1,149,012
Accumulated depreciation	732,870	778,938	826,845	876,655	29,949	61,390	94,379	128,971	165,228	203,211	242,983	284,609	328,158	373,699	421,304
membrane roof															
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	53,300	54,627	55,987	57,381	58,810	60,274	61,775	63,313	64,889	66,505	68,161	69,858	71,597	73,380	75,207
Accumulated depreciation	40,863	43,702	46,656	49,730	52,929	56,256	59,716	63,313	2,163	4,434	6,816	9,314	11,933	14,676	17,548
membrane decks-units (resurface)															
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	194,700	199,548	204,517	209,609	214,828	220,177	225,659	231,278	237,037	242,939	248,988	255,188	261,542	268,054	274,729
Accumulated depreciation	165,495	179,593	194,291	209,609	10,741	22,018	33,849	46,256	59,259	72,882	87,146	102,075	117,694	134,027	151,101
membrane decks-units (coating)															
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	63,350	64,927	66,544	68,201	69,899	71,639	73,423	75,251	77,125	79,045	81,013	83,030	85,097	87,216	89,388
Accumulated depreciation	44,345	51,942	59,890	68,201	6,990	14,328	22,027	30,100	38,563	47,427	56,709	66,424	76,587	87,216	8,939
membrane decks-common (resurface)															
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	22,650	23,214	23,792	24,384	24,991	25,613	26,251	26,905	27,575	28,262	28,966	29,687	30,426	31,184	31,960
Accumulated depreciation	18,120	20,119	22,206	24,384	1,666	3,415	5,250	7,175	9,192	11,305	13,517	15,833	18,256	20,789	23,437
membrane decks-common (coating)															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	8,000	8,199	8,403	8,612	8,826	9,046	9,271	9,502	9,739	9,982	10,231	10,486	10,747	11,015	11,289
Accumulated depreciation	3,200	4,919	6,722	8,612	1,765	3,618	5,563	7,602	9,739	1,996	4,092	6,292	8,598	11,015	2,258
gutters & downspouts															
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
foundations/structural frame															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
structural pest control															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
building waterproofing caulk & seal															
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	101,400	103,925	106,513	109,165	111,883	114,669	117,524	120,450	123,449	126,523	129,673	132,902	136,211	139,603	143,079
Accumulated depreciation	81,120	93,533	106,513	10,917	22,377	34,401	47,010	60,225	74,069	88,566	103,738	119,612	136,211	13,960	28,616
carports															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	6	5	4	3	2	1	0	29	28	27	26	25	24	23	22
Replacement cost	355,850	364,711	373,792	383,099	392,638	402,415	412,435	422,705	433,230	444,017	455,073	466,404	478,017	489,920	502,119
Accumulated depreciation	284,680	303,926	323,953	344,789	366,462	389,001	412,435	14,090	28,882	44,402	60,676	77,734	95,603	114,315	133,898
automatic doors															
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	80,750	82,761	84,822	86,934	89,099	91,318	93,592	95,922	98,310	100,758	103,267	105,838	108,473	111,174	113,942
Accumulated depreciation	48,450	53,795	59,375	65,201	71,279	77,620	84,233	91,126	98,310	5,038	10,327	15,876	21,695	27,794	34,183
window replacement															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0
Replacement cost	3,500	3,587	3,676	3,768	3,862	3,958	4,057	4,158	4,262	4,368	4,477	4,588	4,702	4,819	4,939
Accumulated depreciation	3,500	1,794	3,676	1,884	3,862	1,979	4,057	2,079	4,262	2,184	4,477	2,294	4,702	2,410	4,939
courtyard waterproofing															
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
exterior flatwork															
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	802,950	822,943	843,434	864,436	885,960	908,020	930,630	953,803	977,553	1,001,894	1,026,841	1,052,409	1,078,614	1,105,471	1,132,997
Accumulated depreciation	562,065	658,354	759,091	864,436	88,596	181,604	279,189	381,521	488,777	601,136	718,789	841,927	970,753	1,105,471	113,300
trim/railings/window frames															
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	1,012,700	1,037,916	1,063,760	1,090,248	1,117,395	1,145,218	1,173,734	1,202,960	1,232,914	1,263,614	1,295,078	1,327,325	1,360,375	1,394,248	1,428,965
Accumulated depreciation	708,890	830,333	957,384	1,090,248	111,740	229,044	352,120	481,184	616,457	758,168	906,555	1,061,860	1,224,338	1,394,248	142,897
doors															
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	87,350	89,525	91,754	94,039	96,381	98,781	101,241	103,762	106,346	108,994	111,708	114,490	117,341	120,263	123,258
Accumulated depreciation	52,410	71,620	91,754	18,808	38,552	59,269	80,993	103,762	21,269	43,598	67,025	91,592	117,341	24,053	49,303
wallpaper															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	2	1	0	7	6	5	4	3	2	1	0	7	6	5	4
Replacement cost	3,850	3,946	4,044	4,145	4,248	4,354	4,462	4,573	4,687	4,804	4,924	5,047	5,173	5,302	5,434
Accumulated depreciation	2,888	3,453	4,044	518	1,062	1,633	2,231	2,858	3,515	4,204	4,924	631	1,293	1,988	2,717
interior flatwork-internal halls (ph1)															
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	115,950	118,837	121,796	124,829	127,937	131,123	134,388	137,734	141,164	144,679	148,282	151,974	155,758	159,636	163,611
Accumulated depreciation	69,570	95,070	121,796	24,966	51,175	78,674	107,510	137,734	28,233	57,872	88,969	121,579	155,758	31,927	65,444

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
interior flatwork-internal halls (ph2)															
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	115,950	118,837	121,796	124,829	127,937	131,123	134,388	137,734	141,164	144,679	148,282	151,974	155,758	159,636	163,611
Accumulated depreciation	69,570	95,070	121,796	24,966	51,175	78,674	107,510	137,734	28,233	57,872	88,969	121,579	155,758	31,927	65,444
interior flatwork-rec rooms															
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	41,200	42,226	43,277	44,355	45,459	46,591	47,751	48,940	50,159	51,408	52,688	54,000	55,345	56,723	58,135
Accumulated depreciation	25,750	31,670	37,867	44,355	5,682	11,648	17,907	24,470	31,349	38,556	46,102	54,000	6,918	14,181	21,801
interior flatwork-administration															
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	23,600	24,188	24,790	25,407	26,040	26,688	27,353	28,034	28,732	29,447	30,180	30,931	31,701	32,490	33,299
Accumulated depreciation	11,800	14,513	17,353	20,326	23,436	26,688	2,735	5,607	8,620	11,779	15,090	18,559	22,191	25,992	29,969
ironwork-exterior (grounds)															
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
aluminum-exterior (towers)															
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	262,300	268,831	275,525	282,386	289,417	296,623	304,009	311,579	319,337	327,288	335,437	343,789	352,349	361,122	370,114
Accumulated depreciation	183,610	215,065	247,973	282,386	28,942	59,325	91,203	124,632	159,669	196,373	234,806	275,031	317,114	361,122	37,011
ironwork-interior															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	2	1	0	14	13	12	11	10	9	8	7	6	5	4	3
Replacement cost	13,150	13,477	13,813	14,157	14,510	14,871	15,241	15,621	16,010	16,409	16,818	17,237	17,666	18,106	18,557
Accumulated depreciation	11,397	12,579	13,813	944	1,935	2,974	4,064	5,207	6,404	7,658	8,970	10,342	11,777	13,278	14,846
parking stripes & curbing															
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
cooling tower															
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	505,250	517,831	530,725	543,940	557,484	571,365	585,592	600,173	615,117	630,433	646,131	662,220	678,709	695,609	712,930
Accumulated depreciation	25,263	51,783	79,609	108,788	139,371	171,410	204,957	240,069	276,803	315,217	355,372	397,332	441,161	486,926	534,698
adaptive frequency drive															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	9	8	7	6	5	4	3	2	1	0	19	18	17	16	15
Replacement cost	340,000	348,466	357,143	366,036	375,150	384,491	394,065	403,877	413,934	424,241	434,805	445,632	456,728	468,101	479,757
Accumulated depreciation	187,000	209,080	232,143	256,225	281,363	307,593	334,955	363,489	393,237	424,241	21,740	44,563	68,509	93,620	119,939
fan motors															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	4	3	2	1	0	4	3	2	1	0	4	3	2	1	0
Replacement cost	10,900	11,171	11,449	11,734	12,026	12,325	12,632	12,947	13,269	13,599	13,938	14,285	14,641	15,006	15,380
Accumulated depreciation	2,180	4,468	6,869	9,387	12,026	2,465	5,053	7,768	10,615	13,599	2,788	5,714	8,785	12,005	15,380

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
centrifugal pumps															
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	130,000	133,237	136,555	139,955	143,440	147,012	150,673	154,425	158,270	162,211	166,250	170,390	174,633	178,981	183,438
Accumulated depreciation	130,000	8,882	18,207	27,991	38,251	49,004	60,269	72,065	84,411	97,327	110,833	124,953	139,706	155,117	171,209
chemical treatment															
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
vfd															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	30,000	30,747	31,513	32,298	33,102	33,926	34,771	35,637	36,524	37,433	38,365	39,320	40,299	41,302	42,330
Accumulated depreciation	2,000	4,100	6,303	8,613	11,034	13,570	16,226	19,006	21,914	24,955	28,134	31,456	34,926	38,549	42,330
central chiller plants															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	5	4	3	2	1	0	34	33	32	31	30	29	28	27	26
Replacement cost	749,050	767,701	786,817	806,409	826,489	847,069	868,161	889,778	911,933	934,640	957,913	981,765	1,006,211	1,031,266	1,056,945
Accumulated depreciation	642,043	679,964	719,376	760,328	802,875	847,069	24,805	50,844	78,166	106,816	136,845	168,303	201,242	235,718	271,786
purge units															
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	12,600	12,914	13,236	13,566	13,904	14,250	14,605	14,969	15,342	15,724	16,116	16,517	16,928	17,350	17,782
Accumulated depreciation	10,080	11,192	12,354	13,566	927	1,900	2,921	3,992	5,114	6,290	7,521	8,809	10,157	11,567	13,040
variable frequency drives															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	4	3	2	1	0	4	3	2	1	0	4	3	2	1	0
Replacement cost	83,150	85,220	87,342	89,517	91,746	94,030	96,371	98,771	101,230	103,751	106,334	108,982	111,696	114,477	117,327
Accumulated depreciation	16,630	34,088	52,405	71,614	91,746	18,806	38,548	59,263	80,984	103,751	21,267	43,593	67,018	91,582	117,327
halogen alarm center															
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	11,650	11,940	12,237	12,542	12,854	13,174	13,502	13,838	14,183	14,536	14,898	15,269	15,649	16,039	16,438
Accumulated depreciation	1,398	1,910	2,447	3,010	3,599	4,216	4,861	5,535	6,241	6,977	7,747	8,551	9,389	10,265	11,178
chilled water pumps															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	4	3	2	1	0	14	13	12	11	10	9	8	7	6	5
Replacement cost	21,800	22,343	22,899	23,469	24,053	24,652	25,266	25,895	26,540	27,201	27,878	28,572	29,283	30,012	30,759
Accumulated depreciation	15,987	17,874	19,846	21,904	24,053	1,643	3,369	5,179	7,077	9,067	11,151	13,334	15,618	18,007	20,506
frequency drive units															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	10,350	10,608	10,872	11,143	11,420	11,704	11,995	12,294	12,600	12,914	13,236	13,566	13,904	14,250	14,605
Accumulated depreciation	2,588	3,182	3,805	4,457	5,139	5,852	6,597	7,376	8,190	9,040	9,927	10,853	11,818	12,825	13,875
exhauster															
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	6,350	6,508	6,670	6,836	7,006	7,180	7,359	7,542	7,730	7,922	8,119	8,321	8,528	8,740	8,958
Accumulated depreciation	5,588	5,987	6,403	6,836	280	574	883	1,207	1,546	1,901	2,273	2,663	3,070	3,496	3,942

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
boilers-closed loop sys															
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	147,000	150,660	154,411	158,256	162,197	166,236	170,375	174,617	178,965	183,421	187,988	192,669	197,466	202,383	207,422
Accumulated depreciation	58,800	66,290	74,117	82,293	90,830	99,742	109,040	118,740	128,855	139,400	150,390	161,842	173,770	186,192	199,125
boilers-closed loop sys (2000)															
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	147,150	150,814	154,569	158,418	162,363	166,406	170,550	174,797	179,149	183,610	188,182	192,868	197,670	202,592	207,637
Accumulated depreciation	47,088	54,293	61,828	69,704	77,934	86,531	95,508	104,878	114,655	124,855	135,491	146,580	158,136	170,177	182,721
closed loop pumps															
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	21,600	22,138	22,689	23,254	23,833	24,426	25,034	25,657	26,296	26,951	27,622	28,310	29,015	29,737	30,477
Accumulated depreciation	8,640	10,331	12,101	13,952	15,889	17,912	20,027	22,236	24,543	26,951	1,841	3,775	5,803	7,930	10,159
vertical exhausters															
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	9,000	9,224	9,454	9,689	9,930	10,177	10,430	10,690	10,956	11,229	11,509	11,796	12,090	12,391	12,700
Accumulated depreciation	6,300	6,918	7,563	8,236	8,937	9,668	10,430	535	1,096	1,684	2,302	2,949	3,627	4,337	5,080
air side fan coil units															
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
fan coil unit s-5															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	3	2	1	0	34	33	32	31	30	29	28	27	26	25	24
Replacement cost	40,700	41,713	42,752	43,817	44,908	46,026	47,172	48,347	49,551	50,785	52,050	53,346	54,674	56,035	57,430
Accumulated depreciation	37,211	39,329	41,531	43,817	1,283	2,630	4,043	5,525	7,079	8,706	10,410	12,193	14,059	16,010	18,049
motor control panel															
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	9,900	10,147	10,400	10,659	10,924	11,196	11,475	11,761	12,054	12,354	12,662	12,977	13,300	13,631	13,970
Accumulated depreciation	2,228	2,537	2,860	3,198	3,550	3,919	4,303	4,704	5,123	5,559	6,014	6,489	6,983	7,497	8,033
fan coil unit s-4															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	3	2	1	0	34	33	32	31	30	29	28	27	26	25	24
Replacement cost	33,300	34,129	34,979	35,850	36,743	37,658	38,596	39,557	40,542	41,551	42,586	43,646	44,733	45,847	46,989
Accumulated depreciation	30,446	32,179	33,980	35,850	1,050	2,152	3,308	4,521	5,792	7,123	8,517	9,976	11,503	13,099	14,768
fan coil unit s-10															
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	190,000	194,731	199,580	204,550	209,643	214,863	220,213	225,696	231,316	237,076	242,979	249,029	255,230	261,585	268,098
Accumulated depreciation	190,000	5,564	11,405	17,533	23,959	30,695	37,751	45,139	52,872	60,962	69,423	78,266	87,507	97,160	107,239
fan coil unit s-11															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	3	2	1	0	34	33	32	31	30	29	28	27	26	25	24
Replacement cost	25,300	25,930	26,576	27,238	27,916	28,611	29,323	30,053	30,801	31,568	32,354	33,160	33,986	34,832	35,699
Accumulated depreciation	23,131	24,448	25,817	27,238	798	1,635	2,513	3,435	4,400	5,412	6,471	7,579	8,739	9,952	11,220

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
thermostats															
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	371,850	381,109	390,599	400,325	410,293	420,509	430,980	441,711	452,710	463,982	475,535	487,376	499,512	511,950	524,698
Accumulated depreciation	130,148	152,444	175,770	200,163	225,661	252,305	280,137	309,198	339,533	371,186	404,205	438,638	474,536	511,950	26,235
closed loop plumbing system															
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	910,650	933,325	956,565	980,383	1,004,795	1,029,814	1,055,456	1,081,737	1,108,672	1,136,278	1,164,571	1,193,569	1,223,289	1,253,749	1,284,967
Accumulated depreciation	910,650	23,333	47,828	73,529	100,480	128,727	158,318	189,304	221,734	255,663	291,143	328,231	366,987	407,468	449,738
make-up air units (a)															
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	33,200	34,027	34,874	35,742	36,632	37,544	38,479	39,437	40,419	41,425	42,456	43,513	44,596	45,706	46,844
Accumulated depreciation	29,880	31,759	33,712	35,742	1,221	2,503	3,848	5,258	6,737	8,285	9,906	11,603	13,379	15,235	17,176
make-up air units (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	17,100	17,526	17,962	18,409	18,867	19,337	19,818	20,311	20,817	21,335	21,866	22,410	22,968	23,540	24,126
Accumulated depreciation	15,390	16,358	17,363	18,409	629	1,289	1,982	2,708	3,470	4,267	5,102	5,976	6,890	7,847	8,846
expansion tank-2002															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	12	11	10	9	8	7	6	5	4	3	2	1	0	34	33
Replacement cost	8,700	8,917	9,139	9,367	9,600	9,839	10,084	10,335	10,592	10,856	11,126	11,403	11,687	11,978	12,276
Accumulated depreciation	5,717	6,115	6,528	6,958	7,406	7,871	8,355	8,859	9,381	9,925	10,490	11,077	11,687	342	701
elevators-mechanical (phase 1)															
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	800,000	819,920	840,336	861,260	882,705	904,684	927,211	950,299	973,961	998,213	1,023,069	1,048,543	1,074,652	1,101,411	1,128,836
Accumulated depreciation	800,000	32,797	67,227	103,351	141,233	180,937	222,531	266,084	311,668	359,357	409,228	461,359	515,833	572,734	632,148
elevators-mechanical (phase 2)															
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	800,000	819,920	840,336	861,260	882,705	904,684	927,211	950,299	973,961	998,213	1,023,069	1,048,543	1,074,652	1,101,411	1,128,836
Accumulated depreciation	736,000	787,123	840,336	34,450	70,616	108,562	148,354	190,060	233,751	279,500	327,382	377,475	429,861	484,621	541,841
elevators-cab remodel (phase 1)															
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	200,000	204,980	210,084	215,315	220,676	226,171	231,803	237,575	243,491	249,554	255,768	262,137	268,664	275,354	282,210
Accumulated depreciation	200,000	13,665	28,011	43,063	58,847	75,390	92,721	110,868	129,862	149,732	170,512	192,234	214,931	238,640	263,396
elevators-cab remodel (phase 2)															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	2	1	0	14	13	12	11	10	9	8	7	6	5	4	3
Replacement cost	200,000	204,980	210,084	215,315	220,676	226,171	231,803	237,575	243,491	249,554	255,768	262,137	268,664	275,354	282,210
Accumulated depreciation	173,333	191,315	210,084	14,354	29,423	45,234	61,814	79,192	97,396	116,459	136,410	157,282	179,109	201,926	225,768
trash chutes/doors															
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	5,900	6,047	6,198	6,352	6,510	6,672	6,838	7,008	7,182	7,361	7,544	7,732	7,925	8,122	8,324
Accumulated depreciation	4,720	5,241	5,785	6,352	434	890	1,368	1,869	2,394	2,944	3,521	4,124	4,755	5,415	6,104

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
a/c risers															
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	180,000	184,482	189,076	193,784	198,609	203,554	208,622	213,817	219,141	224,598	230,190	235,922	241,796	247,817	253,988
Accumulated depreciation	13,500	18,448	23,635	29,068	34,757	40,711	46,940	53,454	60,264	67,379	74,812	82,573	90,674	99,127	107,945
boilers-towers															
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	142,300	145,843	149,474	153,196	157,011	160,921	164,928	169,035	173,244	177,558	181,979	186,510	191,154	195,914	200,792
Accumulated depreciation	51,228	58,337	65,769	73,534	81,646	90,116	98,957	108,182	117,806	127,842	138,304	149,208	160,569	172,404	184,729
boiler-kitchen															
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	52,950	54,268	55,619	57,004	58,423	59,878	61,369	62,897	64,463	66,068	67,713	69,399	71,127	72,898	74,713
Accumulated depreciation	19,062	21,707	24,472	27,362	30,380	33,532	36,821	40,254	43,835	47,569	51,462	55,519	59,747	64,150	68,736
domestic water pumps															
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	23,000	23,573	24,160	24,762	25,379	26,011	26,659	27,323	28,003	28,700	29,415	30,147	30,898	31,667	32,456
Accumulated depreciation	21,467	23,573	1,611	3,302	5,076	6,936	8,886	10,929	13,068	15,307	17,649	20,098	22,659	25,334	28,129
hot water storage tanks															
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	35,000	35,872	36,765	37,680	38,618	39,580	40,566	41,576	42,611	43,672	44,759	45,873	47,015	48,186	49,386
Accumulated depreciation	3,500	4,783	6,128	7,536	9,011	10,555	12,170	13,859	15,624	17,469	19,396	21,407	23,508	25,699	27,985
hot water tank															
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	4,050	4,151	4,254	4,360	4,469	4,580	4,694	4,811	4,931	5,054	5,180	5,309	5,441	5,576	5,715
Accumulated depreciation	648	830	1,021	1,221	1,430	1,649	1,878	2,117	2,367	2,628	2,901	3,185	3,482	3,792	4,115
circulating pumps															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	4	3	2	1	0	4	3	2	1	0	4	3	2	1	0
Replacement cost	750	769	788	808	828	849	870	892	914	937	960	984	1,009	1,034	1,060
Accumulated depreciation	150	308	473	646	828	170	348	535	731	937	192	394	605	827	1,060
back flow prevention device															
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	65,600	67,233	68,907	70,623	72,382	74,184	76,031	77,924	79,864	81,853	83,891	85,980	88,121	90,315	92,564
Accumulated depreciation	14,760	16,808	18,949	21,187	23,524	25,964	28,512	31,170	33,942	36,834	39,848	42,990	46,264	49,673	53,224
motor control panel															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
Replacement cost	10,800	11,069	11,345	11,627	11,917	12,214	12,518	12,830	13,149	13,476	13,812	14,156	14,508	14,869	15,239
Accumulated depreciation	2,970	3,321	3,687	4,069	4,469	4,886	5,320	5,774	6,246	6,738	7,251	7,786	8,342	8,921	9,524
fire pump															
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	46,400	47,555	48,739	49,953	51,197	52,472	53,779	55,118	56,490	57,897	59,339	60,817	62,331	63,883	65,474
Accumulated depreciation	10,440	11,889	13,403	14,986	16,639	18,365	20,167	22,047	24,008	26,054	28,186	30,409	32,724	35,136	37,648

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
fire pump controller															
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	9,350	9,583	9,822	10,067	10,318	10,575	10,838	11,108	11,385	11,668	11,959	12,257	12,562	12,875	13,196
Accumulated depreciation	2,104	2,396	2,701	3,020	3,353	3,701	4,064	4,443	4,839	5,251	5,681	6,129	6,595	7,081	7,588
automatic transfer switch															
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	11,650	11,940	12,237	12,542	12,854	13,174	13,502	13,838	14,183	14,536	14,898	15,269	15,649	16,039	16,438
Accumulated depreciation	2,621	2,985	3,365	3,763	4,178	4,611	5,063	5,535	6,028	6,541	7,077	7,635	8,216	8,821	9,452
jockey pump controller															
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	3,400	3,485	3,572	3,661	3,752	3,845	3,941	4,039	4,140	4,243	4,349	4,457	4,568	4,682	4,799
Accumulated depreciation	765	871	982	1,098	1,219	1,346	1,478	1,616	1,760	1,909	2,066	2,229	2,398	2,575	2,759
jockey pump															
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	5,000	5,125	5,253	5,384	5,518	5,655	5,796	5,940	6,088	6,240	6,395	6,554	6,717	6,884	7,055
Accumulated depreciation	2,250	2,563	2,889	3,230	3,587	3,959	4,347	4,752	5,175	5,616	6,075	6,554	336	688	1,058
fuel storage tank-generator															
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
backflow prevention device-fire line															
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	19,800	20,293	20,798	21,316	21,847	22,391	22,949	23,520	24,106	24,706	25,321	25,951	26,597	27,259	27,938
Accumulated depreciation	990	1,522	2,080	2,665	3,277	3,918	4,590	5,292	6,027	6,794	7,596	8,434	9,309	10,222	11,175
kitchen fire suppression system															
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	7,350	7,533	7,721	7,913	8,110	8,312	8,519	8,731	8,948	9,171	9,399	9,633	9,873	10,119	10,371
Accumulated depreciation	5,880	6,529	7,206	7,913	541	1,108	1,704	2,328	2,983	3,668	4,386	5,138	5,924	6,746	7,605
fire sprinkler system-testing/replacement															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	22,300	22,855	23,424	24,007	24,605	25,218	25,846	26,490	27,150	27,826	28,519	29,229	29,957	30,703	31,468
Accumulated depreciation	8,920	13,713	18,739	24,007	4,921	10,087	15,508	21,192	27,150	5,565	11,408	17,537	23,966	30,703	6,294
fire sprinkler system-testing															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
Replacement cost	18,000	18,448	18,907	19,378	19,861	20,356	20,863	21,382	21,914	22,460	23,019	23,592	24,179	24,781	25,398
Accumulated depreciation	9,000	18,448	9,454	19,378	9,931	20,356	10,432	21,382	10,957	22,460	11,510	23,592	12,090	24,781	12,699
distribution piping															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0
Replacement cost	8,050	8,250	8,455	8,666	8,882	9,103	9,330	9,562	9,800	10,044	10,294	10,550	10,813	11,082	11,358
Accumulated depreciation	8,050	4,125	8,455	4,333	8,882	4,552	9,330	4,781	9,800	5,022	10,294	5,275	10,813	5,541	11,358

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
drainage/sewer piping-maintain															
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
drainage/sewer piping-replace															
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	90,600	92,856	95,168	97,538	99,967	102,456	105,007	107,622	110,302	113,049	115,864	118,749	121,706	124,736	127,842
Accumulated depreciation	90,600	18,571	38,067	58,523	79,974	102,456	21,001	43,049	66,181	90,439	115,864	23,750	48,682	74,842	102,274
leak detection camera															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0
Replacement cost	5,600	5,739	5,882	6,028	6,178	6,332	6,490	6,652	6,818	6,988	7,162	7,340	7,523	7,710	7,902
Accumulated depreciation	5,600	2,870	5,882	3,014	6,178	3,166	6,490	3,326	6,818	3,494	7,162	3,670	7,523	3,855	7,902
expansion tank-2000															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	10	9	8	7	6	5	4	3	2	1	0	34	33	32	31
Replacement cost	9,800	10,044	10,294	10,550	10,813	11,082	11,358	11,641	11,931	12,228	12,532	12,844	13,164	13,492	13,828
Accumulated depreciation	7,000	7,461	7,941	8,440	8,959	9,499	10,060	10,643	11,249	11,879	12,532	367	752	1,156	1,580
waste/vent stacks															
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	327,800	335,962	344,327	352,901	361,688	370,694	379,924	389,384	399,080	409,017	419,202	429,640	440,338	451,302	462,539
Accumulated depreciation	24,585	33,596	43,041	52,935	63,295	74,139	85,483	97,346	109,747	122,705	136,241	150,374	165,127	180,521	196,579
electric power infrastructure															
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	120,000	n/a	n/a	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	120,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
electrical switch gear-switch															
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	117,000	119,913	122,899	125,959	129,095	132,309	135,603	138,980	142,441	145,988	149,623	153,349	157,167	161,080	165,091
Accumulated depreciation	23,400	29,978	36,870	44,086	51,638	59,539	67,802	76,439	85,465	94,892	104,736	115,012	125,734	136,918	148,582
electrical switch gear-refurbish															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	227,350	233,011	238,813	244,759	250,853	257,099	263,501	270,062	276,787	283,679	290,743	297,983	305,403	313,008	320,802
Accumulated depreciation	113,675	122,331	131,347	140,736	150,512	160,687	171,276	182,292	193,751	205,667	218,057	230,937	244,322	258,232	272,682
automatic transfer switch															
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
electrical transformers															
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	227,650	233,318	239,128	245,082	251,185	257,440	263,850	270,420	277,153	284,054	291,127	298,376	305,806	313,421	321,225
Accumulated depreciation	39,839	46,664	53,804	61,271	69,076	77,232	85,751	94,647	103,932	113,622	123,729	134,269	145,258	156,711	168,643

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
energy management system															
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	695,900	713,228	730,987	749,189	767,844	786,963	806,558	826,641	847,224	868,320	889,941	912,101	934,812	958,089	981,945
Accumulated depreciation	185,573	213,968	243,662	274,703	307,138	341,017	376,394	413,321	451,853	492,048	533,965	577,664	623,208	670,662	720,093
cctv system-cameras															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	3	2	1	0	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	10,000	10,249	10,504	10,766	11,034	11,309	11,591	11,880	12,176	12,479	12,790	13,108	13,434	13,769	14,112
Accumulated depreciation	7,500	8,541	9,629	10,766	920	1,885	2,898	3,960	5,073	6,240	7,461	8,739	10,076	11,474	12,936
cctv system-monitor															
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
cctv system-recorder															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fire annunciator system															
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	3,050	3,126	3,204	3,284	3,366	3,450	3,536	3,624	3,714	3,806	3,901	3,998	4,098	4,200	4,305
Accumulated depreciation	3,050	782	1,602	2,463	3,366	863	1,768	2,718	3,714	952	1,951	2,999	4,098	1,050	2,153
fire alarm station															
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	39,000	39,971	40,966	41,986	43,031	44,102	45,200	46,325	47,478	48,660	49,872	51,114	52,387	53,691	55,028
Accumulated depreciation	35,100	37,306	39,600	41,986	1,434	2,940	4,520	6,177	7,913	9,732	11,637	13,630	15,716	17,897	20,177
fire control centers															
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	23,250	23,829	24,422	25,030	25,653	26,292	26,947	27,618	28,306	29,011	29,733	30,473	31,232	32,010	32,807
Accumulated depreciation	20,925	22,240	23,608	25,030	855	1,753	2,695	3,682	4,718	5,802	6,938	8,126	9,370	10,670	12,029
lighting-emergency															
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	39,000	39,971	40,966	41,986	43,031	44,102	45,200	46,325	47,478	48,660	49,872	51,114	52,387	53,691	55,028
Accumulated depreciation	15,600	17,987	20,483	23,092	25,819	28,666	31,640	34,744	37,982	41,361	44,885	48,558	52,387	2,685	5,503
lighting-exit signs															
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	3,400	3,485	3,572	3,661	3,752	3,845	3,941	4,039	4,140	4,243	4,349	4,457	4,568	4,682	4,799
Accumulated depreciation	1,360	1,568	1,786	2,014	2,251	2,499	2,759	3,029	3,312	3,607	3,914	4,234	4,568	234	480
lighting-interior															
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	39,000	39,971	40,966	41,986	43,031	44,102	45,200	46,325	47,478	48,660	49,872	51,114	52,387	53,691	55,028
Accumulated depreciation	13,650	15,988	18,435	20,993	23,667	26,461	29,380	32,428	35,609	38,928	42,391	46,003	49,768	53,691	2,751

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
lighting-walkways															
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	46,450	47,607	48,792	50,007	51,252	52,528	53,836	55,177	56,551	57,959	59,402	60,881	62,397	63,951	65,543
Accumulated depreciation	16,258	19,043	21,956	25,004	28,189	31,517	34,993	38,624	42,413	46,367	50,492	54,793	59,277	63,951	3,277
lighting-landscape															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
lighting-carport															
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	30,000	30,747	31,513	32,298	33,102	33,926	34,771	35,637	36,524	37,433	38,365	39,320	40,299	41,302	42,330
Accumulated depreciation	24,000	25,827	27,731	29,714	31,778	33,926	1,391	2,851	4,383	5,989	7,673	9,437	11,284	13,217	15,239
main system/distribution															
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
accelerographs															
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	8,100	8,302	8,509	8,721	8,938	9,161	9,389	9,623	9,863	10,109	10,361	10,619	10,883	11,154	11,432
Accumulated depreciation	8,100	830	1,702	2,616	3,575	4,581	5,633	6,736	7,890	9,098	10,361	1,062	2,177	3,346	4,573
emergency power generator															
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	224,250	229,834	235,557	241,422	247,433	253,594	259,908	266,380	273,013	279,811	286,778	293,919	301,238	308,739	316,427
Accumulated depreciation	50,456	57,459	64,778	72,427	80,416	88,758	97,466	106,552	116,031	125,915	136,220	146,960	158,150	169,806	181,946
generator battery charger															
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	6,250	6,406	6,566	6,729	6,897	7,069	7,245	7,425	7,610	7,799	7,993	8,192	8,396	8,605	8,819
Accumulated depreciation	5,000	5,552	6,128	6,729	460	943	1,449	1,980	2,537	3,120	3,730	4,369	5,038	5,737	6,467
remote refrigeration compressor-a															
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	7,200	7,379	7,563	7,751	7,944	8,142	8,345	8,553	8,766	8,984	9,208	9,437	9,672	9,913	10,160
Accumulated depreciation	1,920	2,460	3,025	3,617	4,237	4,885	5,563	6,272	7,013	7,786	8,594	9,437	645	1,322	2,032
remote refrigeration compressor-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	6,450	6,611	6,776	6,945	7,118	7,295	7,477	7,663	7,854	8,050	8,250	8,455	8,666	8,882	9,103
Accumulated depreciation	1,720	2,204	2,710	3,241	3,796	4,377	4,985	5,620	6,283	6,977	7,700	8,455	578	1,184	1,821
refrigeration coil-1998															
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	6,600	6,764	6,932	7,105	7,282	7,463	7,649	7,839	8,034	8,234	8,439	8,649	8,864	9,085	9,311
Accumulated depreciation	5,610	6,088	6,585	7,105	364	746	1,147	1,568	2,009	2,470	2,954	3,460	3,989	4,543	5,121

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
prefab walk-in freezer															
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	40,300	41,303	42,331	43,385	44,465	45,572	46,707	47,870	49,062	50,284	51,536	52,819	54,134	55,482	56,864
Accumulated depreciation	38,285	40,270	42,331	1,085	2,223	3,418	4,671	5,984	7,359	8,800	10,307	11,884	13,534	15,258	17,059
refrigeration coil-2004															
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	7,050	7,226	7,406	7,590	7,779	7,973	8,172	8,375	8,584	8,798	9,017	9,242	9,472	9,708	9,950
Accumulated depreciation	6,345	6,865	7,406	380	778	1,196	1,634	2,094	2,575	3,079	3,607	4,159	4,736	5,339	5,970
refrigeration coil-2005															
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	6,150	6,303	6,460	6,621	6,786	6,955	7,128	7,305	7,487	7,673	7,864	8,060	8,261	8,467	8,678
Accumulated depreciation	5,535	5,988	6,460	331	679	1,043	1,426	1,826	2,246	2,686	3,146	3,627	4,131	4,657	5,207
prefab walk-in cooler															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	24,000	24,598	25,210	25,838	26,481	27,140	27,816	28,509	29,219	29,947	30,693	31,457	32,240	33,043	33,866
Accumulated depreciation	12,000	12,914	13,866	14,857	15,889	16,963	18,080	19,244	20,453	21,712	23,020	24,379	25,792	27,260	28,786
refrigeration condensing unit															
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	14,050	14,400	14,759	15,126	15,503	15,889	16,285	16,690	17,106	17,532	17,969	18,416	18,875	19,345	19,827
Accumulated depreciation	6,557	7,680	8,855	10,084	11,369	12,711	14,114	15,577	17,106	1,169	2,396	3,683	5,033	6,448	7,931
remote air cooled refrig condenser															
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	6,350	6,508	6,670	6,836	7,006	7,180	7,359	7,542	7,730	7,922	8,119	8,321	8,528	8,740	8,958
Accumulated depreciation	847	1,085	1,334	1,595	1,868	2,154	2,453	2,765	3,092	3,433	3,789	4,161	4,548	4,953	5,375
commercial ice machine															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	14
Replacement cost	12,350	12,658	12,973	13,296	13,627	13,966	14,314	14,670	15,035	15,409	15,793	16,186	16,589	17,002	17,425
Accumulated depreciation	1,647	2,532	3,459	4,432	5,451	6,517	7,634	8,802	10,023	11,300	12,634	14,028	15,483	17,002	1,162
self-contained reach-in refrig units (2020)															
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	20,850	21,369	21,901	22,446	23,005	23,578	24,165	24,767	25,384	26,016	26,664	27,328	28,008	28,705	29,420
Accumulated depreciation	4,170	5,342	6,570	7,856	9,202	10,610	12,083	13,622	15,230	16,910	18,665	20,496	22,406	24,399	26,478
self-contained reach-in refrig unit (2018)															
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	20,850	21,369	21,901	22,446	23,005	23,578	24,165	24,767	25,384	26,016	26,664	27,328	28,008	28,705	29,420
Accumulated depreciation	6,255	7,479	8,760	10,101	11,503	12,968	14,499	16,099	17,769	19,512	21,331	23,229	25,207	27,270	29,420
self-contained reach-in refrig unit (2019)															
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	20,850	21,369	21,901	22,446	23,005	23,578	24,165	24,767	25,384	26,016	26,664	27,328	28,008	28,705	29,420
Accumulated depreciation	5,213	6,411	7,665	8,978	10,352	11,789	13,291	14,860	16,500	18,211	19,998	21,862	23,807	25,835	27,949

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
self-contained reach-in refrig unit (2018)															
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	20,850	21,369	21,901	22,446	23,005	23,578	24,165	24,767	25,384	26,016	26,664	27,328	28,008	28,705	29,420
Accumulated depreciation	6,255	7,479	8,760	10,101	11,503	12,968	14,499	16,099	17,769	19,512	21,331	23,229	25,207	27,270	29,420
self-contained reach-in refrig unit (2019)															
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	20,850	21,369	21,901	22,446	23,005	23,578	24,165	24,767	25,384	26,016	26,664	27,328	28,008	28,705	29,420
Accumulated depreciation	5,213	6,411	7,665	8,978	10,352	11,789	13,291	14,860	16,500	18,211	19,998	21,862	23,807	25,835	27,949
yogurt server															
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	7,050	7,226	7,406	7,590	7,779	7,973	8,172	8,375	8,584	8,798	9,017	9,242	9,472	9,708	9,950
Accumulated depreciation	2,468	2,890	3,333	3,795	4,278	4,784	5,312	5,863	6,438	7,038	7,664	8,318	8,998	9,708	498
merchandizing chest freezer															
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	1,950	1,999	2,049	2,100	2,152	2,206	2,261	2,317	2,375	2,434	2,495	2,557	2,621	2,686	2,753
Accumulated depreciation	910	1,066	1,229	1,400	1,578	1,765	1,960	2,163	2,375	162	333	511	699	895	1,101
commercial dishwasher															
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
food prep station															
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	7,250	7,431	7,616	7,806	8,000	8,199	8,403	8,612	8,826	9,046	9,271	9,502	9,739	9,982	10,231
Accumulated depreciation	181	372	571	781	1,000	1,230	1,471	1,722	1,986	2,262	2,550	2,851	3,165	3,494	3,837
food prep sink															
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	4,250	4,356	4,464	4,575	4,689	4,806	4,926	5,049	5,175	5,304	5,436	5,571	5,710	5,852	5,998
Accumulated depreciation	106	218	335	458	586	721	862	1,010	1,164	1,326	1,495	1,671	1,856	2,048	2,249
steam cooker															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	13,000	13,324	13,656	13,996	14,345	14,702	15,068	15,443	15,828	16,222	16,626	17,040	17,464	17,899	18,345
Accumulated depreciation	867	1,777	2,731	3,732	4,782	5,881	7,032	8,236	9,497	10,815	12,192	13,632	15,135	16,706	18,345
dual convection oven															
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	9,850	10,095	10,346	10,604	10,868	11,139	11,416	11,700	11,991	12,290	12,596	12,910	13,231	13,560	13,898
Accumulated depreciation	2,955	3,533	4,138	4,772	5,434	6,126	6,850	7,605	8,394	9,218	10,077	10,974	11,908	12,882	13,898
chef's proofing oven															
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	11,100	11,376	11,659	11,949	12,247	12,552	12,865	13,185	13,513	13,849	14,194	14,547	14,909	15,280	15,660
Accumulated depreciation	2,775	3,413	4,081	4,780	5,511	6,276	7,076	7,911	8,783	9,694	10,646	11,638	12,673	13,752	14,877

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
chef's holding oven															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	2,000	2,050	2,101	2,153	2,207	2,262	2,318	2,376	2,435	2,496	2,558	2,622	2,687	2,754	2,823
Accumulated depreciation	1,000	1,128	1,261	1,399	1,545	1,697	1,854	2,020	2,192	2,371	2,558	131	269	413	565
braising pan															
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	19,800	20,293	20,798	21,316	21,847	22,391	22,949	23,520	24,106	24,706	25,321	25,951	26,597	27,259	27,938
Accumulated depreciation	3,168	4,059	4,992	5,968	6,991	8,061	9,180	10,349	11,571	12,847	14,180	15,571	17,022	18,536	20,115
deep fryer															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	5,500	5,637	5,777	5,921	6,068	6,219	6,374	6,533	6,696	6,863	7,034	7,209	7,389	7,573	7,762
Accumulated depreciation	367	752	1,155	1,579	2,023	2,488	2,975	3,484	4,018	4,575	5,158	5,767	6,404	7,068	7,762
salamander line cooker															
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	11,350	11,633	11,923	12,220	12,524	12,836	13,156	13,484	13,820	14,164	14,517	14,878	15,248	15,628	16,017
Accumulated depreciation	1,816	2,327	2,862	3,422	4,008	4,621	5,262	5,933	6,634	7,365	8,130	8,927	9,759	10,627	11,532
chef's cooking line up															
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	23,750	24,341	24,947	25,568	26,205	26,858	27,527	28,212	28,914	29,634	30,372	31,128	31,903	32,697	33,511
Accumulated depreciation	14,250	15,416	16,631	17,898	19,217	20,591	22,022	23,510	25,059	26,671	28,347	30,090	31,903	1,090	2,234
food holding cabinet															
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	11,100	11,376	11,659	11,949	12,247	12,552	12,865	13,185	13,513	13,849	14,194	14,547	14,909	15,280	15,660
Accumulated depreciation	2,220	2,730	3,265	3,824	4,409	5,021	5,661	6,329	7,027	7,755	8,516	9,310	10,138	11,002	11,902
commercial toaster oven															
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	2,000	2,050	2,101	2,153	2,207	2,262	2,318	2,376	2,435	2,496	2,558	2,622	2,687	2,754	2,823
Accumulated depreciation	1,500	1,640	1,786	1,938	2,097	2,262	116	238	365	499	640	787	940	1,102	1,270
commercial food processor															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	5	4	3	2	1	0	14	13	12	11	10	9	8	7	6
Replacement cost	1,900	1,947	1,995	2,045	2,096	2,148	2,201	2,256	2,312	2,370	2,429	2,489	2,551	2,615	2,680
Accumulated depreciation	1,267	1,428	1,596	1,772	1,956	2,148	147	301	462	632	810	996	1,190	1,395	1,608
commercial dough mixer															
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	7,550	7,738	7,931	8,128	8,330	8,537	8,750	8,968	9,191	9,420	9,655	9,895	10,141	10,394	10,653
Accumulated depreciation	2,416	2,786	3,172	3,576	3,998	4,439	4,900	5,381	5,882	6,406	6,952	7,520	8,113	8,731	9,375
utensil wash station															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
Replacement cost	10,100	10,351	10,609	10,873	11,144	11,421	11,705	11,996	12,295	12,601	12,915	13,237	13,567	13,905	14,251
Accumulated depreciation	1,010	1,294	1,591	1,903	2,229	2,570	2,926	3,299	3,689	4,095	4,520	4,964	5,427	5,910	6,413

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
dual island exhaust hood															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	39
Replacement cost	91,750	94,035	96,376	98,776	101,236	103,757	106,341	108,989	111,703	114,484	117,335	120,257	123,251	126,320	129,465
Accumulated depreciation	61,931	65,825	69,873	74,082	78,458	83,006	87,731	92,641	97,740	103,036	108,535	114,244	120,170	126,320	3,237
kitchen hood exhauster															
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	26,300	26,955	27,626	28,314	29,019	29,742	30,483	31,242	32,020	32,817	33,634	34,471	35,329	36,209	37,111
Accumulated depreciation	3,507	4,493	5,525	6,607	7,738	8,923	10,161	11,455	12,808	14,221	15,696	17,236	18,842	20,518	22,267
char broiler															
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	6,400	6,559	6,722	6,889	7,061	7,237	7,417	7,602	7,791	7,985	8,184	8,388	8,597	8,811	9,030
Accumulated depreciation	2,304	2,624	2,958	3,307	3,672	4,053	4,450	4,865	5,298	5,749	6,220	6,710	7,221	7,754	8,308
incandescent dimmers															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
Replacement cost	11,450	11,735	12,027	12,326	12,633	12,948	13,270	13,600	13,939	14,286	14,642	15,007	15,381	15,764	16,157
Accumulated depreciation	2,748	3,286	3,849	4,437	5,053	5,697	6,370	7,072	7,806	8,572	9,371	10,205	11,074	11,981	12,926
equipment electrical panel															
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	8,000	8,199	8,403	8,612	8,826	9,046	9,271	9,502	9,739	9,982	10,231	10,486	10,747	11,015	11,289
Accumulated depreciation	1,067	1,367	1,681	2,009	2,354	2,714	3,090	3,484	3,896	4,326	4,774	5,243	5,732	6,242	6,773
electrical transformer-300 kva															
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	21,800	22,343	22,899	23,469	24,053	24,652	25,266	25,895	26,540	27,201	27,878	28,572	29,283	30,012	30,759
Accumulated depreciation	5,606	6,384	7,197	8,047	8,934	9,861	10,828	11,838	12,891	13,989	15,134	16,327	17,570	18,865	20,213
slicer															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	5	4	3	2	1	0	14	13	12	11	10	9	8	7	6
Replacement cost	4,150	4,253	4,359	4,468	4,579	4,693	4,810	4,930	5,053	5,179	5,308	5,440	5,575	5,714	5,856
Accumulated depreciation	2,767	3,119	3,487	3,872	4,274	4,693	321	657	1,011	1,381	1,769	2,176	2,602	3,047	3,514
carpeting-hallways															
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	282,300	289,329	296,533	303,917	311,485	319,241	327,190	335,337	343,687	352,245	361,016	370,005	379,218	388,661	398,339
Accumulated depreciation	176,438	216,997	259,466	303,917	38,936	79,810	122,696	167,669	214,804	264,184	315,889	370,005	47,402	97,165	149,377
carpeting-recreation															
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	42,800	43,866	44,958	46,077	47,224	48,400	49,605	50,840	52,106	53,403	54,733	56,096	57,493	58,925	60,392
Accumulated depreciation	26,750	32,900	39,338	46,077	5,903	12,100	18,602	25,420	32,566	40,052	47,891	56,096	7,187	14,731	22,647
carpeting-administration															
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	9,200	9,429	9,664	9,905	10,152	10,405	10,664	10,930	11,202	11,481	11,767	12,060	12,360	12,668	12,983
Accumulated depreciation	6,440	7,543	8,698	9,905	1,015	2,081	3,199	4,372	5,601	6,889	8,237	9,648	11,124	12,668	1,298

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
vinyl															
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
tile-polish															
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
tile-recreation															
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	37,650	38,587	39,548	40,533	41,542	42,576	43,636	44,723	45,837	46,978	48,148	49,347	50,576	51,835	53,126
Accumulated depreciation	8,785	10,290	11,864	13,511	15,232	17,030	18,909	20,871	22,919	25,055	27,284	29,608	32,031	34,557	37,188
tile-administration															
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	73,000	74,818	76,681	78,590	80,547	82,553	84,609	86,716	88,875	91,088	93,356	95,681	98,063	100,505	103,008
Accumulated depreciation	65,700	69,830	74,125	78,590	2,685	5,504	8,461	11,562	14,813	18,218	21,783	25,515	29,419	33,502	37,770
asphalt seal coat-older															
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	91,750	94,035	96,376	98,776	101,236	103,757	106,341	108,989	111,703	114,484	117,335	120,257	123,251	126,320	129,465
Accumulated depreciation	91,750	18,807	38,550	59,266	80,989	103,757	21,268	43,596	67,022	91,587	117,335	24,051	49,300	75,792	103,572
asphalt seal coat-newer															
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	45,850	46,992	48,162	49,361	50,590	51,850	53,141	54,464	55,820	57,210	58,635	60,095	61,591	63,125	64,697
Accumulated depreciation	36,680	46,992	9,632	19,744	30,354	41,480	53,141	10,893	22,328	34,326	46,908	60,095	12,318	25,250	38,818
asphalt replacement-older															
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	445,500	456,593	467,962	479,614	491,556	503,796	516,341	529,198	542,375	555,880	569,721	583,907	598,446	613,347	628,619
Accumulated depreciation	445,500	22,830	46,796	71,942	98,311	125,949	154,902	185,219	216,950	250,146	284,861	321,149	359,068	398,676	440,033
asphalt replacement-newer															
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	220,500	225,990	231,617	237,384	243,295	249,353	255,562	261,925	268,447	275,131	281,982	289,003	296,199	303,574	311,133
Accumulated depreciation	44,100	56,498	69,485	83,084	97,318	112,209	127,781	144,059	161,068	178,835	197,387	216,752	236,959	258,038	280,020
concrete-flatwork															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0
Replacement cost	2,300	2,357	2,416	2,476	2,538	2,601	2,666	2,732	2,800	2,870	2,941	3,014	3,089	3,166	3,245
Accumulated depreciation	2,300	1,179	2,416	1,238	2,538	1,301	2,666	1,366	2,800	1,435	2,941	1,507	3,089	1,583	3,245
concrete-stamped															
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**

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
irrigation equipment															
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
landscaping															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0
Replacement cost	11,250	11,530	11,817	12,111	12,413	12,722	13,039	13,364	13,697	14,038	14,388	14,746	15,113	15,489	15,875
Accumulated depreciation	11,250	5,765	11,817	6,056	12,413	6,361	13,039	6,682	13,697	7,019	14,388	7,373	15,113	7,745	15,875
koi pond-lining															
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
koi pond-equipment															
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
courtyard patio															
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
furnishings-administration/maintenance															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	5,750	5,893	6,040	6,190	6,344	6,502	6,664	6,830	7,000	7,174	7,353	7,536	7,724	7,916	8,113
Accumulated depreciation	1,438	1,768	2,114	2,476	2,855	3,251	3,665	4,098	4,550	5,022	5,515	6,029	6,565	7,124	7,707
furnishings-administration/finance															
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	31,550	32,336	33,141	33,966	34,812	35,679	36,567	37,478	38,411	39,367	40,347	41,352	42,382	43,437	44,519
Accumulated depreciation	7,888	9,701	11,599	13,586	15,665	17,840	20,112	22,487	24,967	27,557	30,260	33,082	36,025	39,093	42,293
furnishings-administration/conference															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	12,950	13,272	13,602	13,941	14,288	14,644	15,009	15,383	15,766	16,159	16,561	16,973	17,396	17,829	18,273
Accumulated depreciation	3,238	3,982	4,761	5,576	6,430	7,322	8,255	9,230	10,248	11,311	12,421	13,578	14,787	16,046	17,359
furnishings-administration/kitchen															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	7,100	7,277	7,458	7,644	7,834	8,029	8,229	8,434	8,644	8,859	9,080	9,306	9,538	9,775	10,018
Accumulated depreciation	1,775	2,183	2,610	3,058	3,525	4,015	4,526	5,060	5,619	6,201	6,810	7,445	8,107	8,798	9,517
furnishings-administration/house															
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	6,650	6,816	6,986	7,160	7,338	7,521	7,708	7,900	8,097	8,299	8,506	8,718	8,935	9,157	9,385
Accumulated depreciation	1,663	2,045	2,445	2,864	3,302	3,761	4,239	4,740	5,263	5,809	6,380	6,974	7,595	8,241	8,916

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
furnishings-recreation/lobby															
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	140,700	144,203	147,794	151,474	155,246	159,112	163,074	167,135	171,297	175,562	179,933	184,413	189,005	193,711	198,534
Accumulated depreciation	21,105	28,841	36,949	45,442	54,336	63,645	73,383	83,568	94,213	105,337	116,956	129,089	141,754	154,969	168,754
furnishings-recreation/halls															
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	167,100	171,261	175,525	179,896	184,375	188,966	193,671	198,493	203,435	208,501	213,693	219,014	224,467	230,056	235,784
Accumulated depreciation	50,130	68,504	87,763	107,938	129,063	151,173	174,304	198,493	20,344	41,700	64,108	87,606	112,234	138,034	165,049
furnishings-recreation/crystal dining															
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	81,150	83,171	85,242	87,365	89,540	91,770	94,055	96,397	98,797	101,257	103,778	106,362	109,010	111,724	114,506
Accumulated depreciation	20,288	24,951	29,835	34,946	40,293	45,885	51,730	57,838	64,218	70,880	77,834	85,090	92,659	100,552	108,781
furnishings-recreation/calif dining															
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	81,100	83,119	85,189	87,310	89,484	91,712	93,996	96,337	98,736	101,195	103,715	106,298	108,945	111,658	114,438
Accumulated depreciation	20,275	24,936	29,816	34,924	40,268	45,856	51,698	57,802	64,178	70,837	77,786	85,038	92,603	100,492	108,716
furnishings-recreation/calif patio															
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	23,700	24,290	24,895	25,515	26,150	26,801	27,468	28,152	28,853	29,571	30,307	31,062	31,835	32,628	33,440
Accumulated depreciation	14,813	18,218	21,783	25,515	3,269	6,700	10,301	14,076	18,033	22,178	26,519	31,062	3,979	8,157	12,540
furnishings-recreation/key club															
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	79,950	81,941	83,981	86,072	88,215	90,412	92,663	94,970	97,335	99,759	102,243	104,789	107,398	110,072	112,813
Accumulated depreciation	19,988	24,582	29,393	34,429	39,697	45,206	50,965	56,982	63,268	69,831	76,682	83,831	91,288	99,065	107,172
furnishings-recreation/bridge rm															
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	41,300	42,328	43,382	44,462	45,569	46,704	47,867	49,059	50,281	51,533	52,816	54,131	55,479	56,860	58,276
Accumulated depreciation	10,325	12,698	15,184	17,785	20,506	23,352	26,327	29,435	32,683	36,073	39,612	43,305	47,157	51,174	55,362
furnishings-recreation/rendezvous															
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	14,050	14,400	14,759	15,126	15,503	15,889	16,285	16,690	17,106	17,532	17,969	18,416	18,875	19,345	19,827
Accumulated depreciation	3,513	4,320	5,166	6,050	6,976	7,945	8,957	10,014	11,119	12,272	13,477	14,733	16,044	17,411	18,836
furnishings-recreation/lorchester hall															
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	43,800	44,891	46,009	47,155	48,329	49,532	50,765	52,029	53,325	54,653	56,014	57,409	58,838	60,303	61,805
Accumulated depreciation	10,950	13,467	16,103	18,862	21,748	24,766	27,921	31,217	34,661	38,257	42,011	45,927	50,012	54,273	58,715
furnishings-recreation/lorchester sound equip															
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	50,400	51,655	52,941	54,259	55,610	56,995	58,414	59,869	61,360	62,888	64,454	66,059	67,704	69,390	71,118
Accumulated depreciation	25,200	30,993	37,059	43,407	50,049	56,995	5,841	11,974	18,408	25,155	32,227	39,635	47,393	55,512	64,006

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
furnishings-recreation/guest suite															
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	7,500	7,687	7,878	8,074	8,275	8,481	8,692	8,908	9,130	9,357	9,590	9,829	10,074	10,325	10,582
Accumulated depreciation	1,875	2,306	2,757	3,230	3,724	4,241	4,781	5,345	5,935	6,550	7,193	7,863	8,563	9,293	10,053
furnishings-recreation/zen garden															
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	28,000	28,697	29,412	30,144	30,895	31,664	32,452	33,260	34,088	34,937	35,807	36,699	37,613	38,550	39,510
Accumulated depreciation	1,400	2,870	4,412	6,029	7,724	9,499	11,358	13,304	15,340	17,469	19,694	22,019	24,448	26,985	29,633
furnishings-recreation/koi pond															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	3,700	3,792	3,886	3,983	4,082	4,184	4,288	4,395	4,504	4,616	4,731	4,849	4,970	5,094	5,221
Accumulated depreciation	1,480	2,275	3,109	3,983	816	1,674	2,573	3,516	4,504	923	1,892	2,909	3,976	5,094	1,044
furnishings-kitchen/key club															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	9,100	9,327	9,559	9,797	10,041	10,291	10,547	10,810	11,079	11,355	11,638	11,928	12,225	12,529	12,841
Accumulated depreciation	2,275	2,798	3,346	3,919	4,518	5,146	5,801	6,486	7,201	7,949	8,729	9,542	10,391	11,276	12,199
furnishings-kitchen/residential															
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	10,900	11,171	11,449	11,734	12,026	12,325	12,632	12,947	13,269	13,599	13,938	14,285	14,641	15,006	15,380
Accumulated depreciation	2,725	3,351	4,007	4,694	5,412	6,163	6,948	7,768	8,625	9,519	10,454	11,428	12,445	13,505	14,611
furnishings-kitchen/employee tower															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
Replacement cost	31,550	32,336	33,141	33,966	34,812	35,679	36,567	37,478	38,411	39,367	40,347	41,352	42,382	43,437	44,519
Accumulated depreciation	5,258	6,467	7,733	9,058	10,444	11,893	13,408	14,991	16,645	18,371	20,174	22,054	24,016	26,062	28,195
furnishings-kitchen/emp maint															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
Replacement cost	9,750	9,993	10,242	10,497	10,758	11,026	11,301	11,582	11,870	12,166	12,469	12,779	13,097	13,423	13,757
Accumulated depreciation	1,625	1,999	2,390	2,799	3,227	3,675	4,144	4,633	5,144	5,677	6,235	6,815	7,422	8,054	8,713
furnishings-restrooms/key club															
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	20,900	21,420	21,953	22,500	23,060	23,634	24,222	24,825	25,443	26,077	26,726	27,391	28,073	28,772	29,488
Accumulated depreciation	5,225	6,426	7,684	9,000	10,377	11,817	13,322	14,895	16,538	18,254	20,045	21,913	23,862	25,895	28,014
furnishings-restrooms/lobby (dining)															
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	16,000	16,398	16,806	17,224	17,653	18,093	18,544	19,006	19,479	19,964	20,461	20,970	21,492	22,027	22,575
Accumulated depreciation	4,000	4,919	5,882	6,890	7,944	9,047	10,199	11,404	12,661	13,975	15,346	16,776	18,268	19,824	21,446
furnishings-restrooms/lobby (rec desk)															
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	31,550	32,336	33,141	33,966	34,812	35,679	36,567	37,478	38,411	39,367	40,347	41,352	42,382	43,437	44,519
Accumulated depreciation	7,888	9,701	11,599	13,586	15,665	17,840	20,112	22,487	24,967	27,557	30,260	33,082	36,025	39,093	42,293

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
furnishings-restrooms/employee tower															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
Replacement cost	18,650	19,114	19,590	20,078	20,578	21,090	21,615	22,153	22,705	23,270	23,849	24,443	25,052	25,676	26,315
Accumulated depreciation	3,108	3,823	4,571	5,354	6,173	7,030	7,926	8,861	9,839	10,859	11,925	13,036	14,196	15,406	16,666
furnishings-restrooms/employee maint															
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
furnishings-restrooms/food svc															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
Replacement cost	21,400	21,933	22,479	23,039	23,613	24,201	24,804	25,422	26,055	26,704	27,369	28,050	28,748	29,464	30,198
Accumulated depreciation	3,567	4,387	5,245	6,144	7,084	8,067	9,095	10,169	11,291	12,462	13,685	14,960	16,291	17,678	19,125
music equipment															
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	21,250	21,779	22,321	22,877	23,447	24,031	24,629	25,242	25,871	26,515	27,175	27,852	28,546	29,257	29,985
Accumulated depreciation	8,500	10,890	13,393	16,014	18,758	21,628	24,629	2,524	5,174	7,955	10,870	13,926	17,128	20,480	23,988
bingo equipment															
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	11,800	12,094	12,395	12,704	13,020	13,344	13,676	14,017	14,366	14,724	15,091	15,467	15,852	16,247	16,652
Accumulated depreciation	11,800	1,209	2,479	3,811	5,208	6,672	8,206	9,812	11,493	13,252	15,091	1,547	3,170	4,874	6,661
fire extinguishers															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
mailboxes															
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	21,350	21,882	22,427	22,985	23,557	24,144	24,745	25,361	25,992	26,639	27,302	27,982	28,679	29,393	30,125
Accumulated depreciation	4,270	5,471	6,728	8,045	9,423	10,865	12,373	13,949	15,595	17,315	19,111	20,987	22,943	24,984	27,113
directory boards															
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
signage															
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
monuments															
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	10,250	10,505	10,767	11,035	11,310	11,592	11,881	12,177	12,480	12,791	13,109	13,435	13,770	14,113	14,464
Accumulated depreciation	3,075	3,677	4,307	4,966	5,655	6,376	7,129	7,915	8,736	9,593	10,487	11,420	12,393	13,407	14,464

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2038
laundry equipment															
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	8,200	8,404	8,613	8,827	9,047	9,272	9,503	9,740	9,983	10,232	10,487	10,748	11,016	11,290	11,571
Accumulated depreciation	8,200	8,404	8,613	8,827	9,047	9,272	9,503	9,740	9,983	10,232	10,487	10,748	11,016	11,290	11,571
extractors															
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	22,550	23,111	23,686	24,276	24,880	25,500	26,135	26,786	27,453	28,137	28,838	29,556	30,292	31,046	31,819
Accumulated depreciation	9,020	11,556	14,212	16,993	19,904	22,950	26,135	2,679	5,491	8,441	11,535	14,778	18,175	21,732	25,455
maintenance equipment															
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	35,550	36,435	37,342	38,272	39,225	40,202	41,203	42,229	43,281	44,359	45,464	46,596	47,756	48,945	50,164
Accumulated depreciation	24,885	29,148	33,608	38,272	3,923	8,040	12,361	16,892	21,641	26,615	31,825	37,277	42,980	48,945	5,016
chevy colorado															
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	22,650	23,214	23,792	24,384	24,991	25,613	26,251	26,905	27,575	28,262	28,966	29,687	30,426	31,184	31,960
Accumulated depreciation	7,550	9,673	11,896	14,224	16,661	19,210	21,876	24,663	27,575	2,355	4,828	7,422	10,142	12,993	15,980
Contingency - 5%	164,518	4,871	80,360	215,735	8,747	60,481	28,593	33,608	11,892	30,109	16,421	31,502	36,098	193,759	17,215
TOTAL Accumulated depreciation	10,447,912	8,161,242	9,353,791	9,111,938	5,769,278	6,876,623	6,893,354	7,629,700	8,283,282	9,467,998	10,306,451	11,506,177	12,447,280	13,502,836	11,047,915

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
modified cap sheet roof															
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	361,547	370,550	379,777	389,233	398,925	408,858	419,039	429,473	440,167	451,127	462,360	473,873	485,672	497,765	510,159
Accumulated depreciation	271,160	296,440	322,810	350,310	378,979	408,858	20,952	42,947	66,025	90,225	115,590	142,162	169,985	199,106	229,572
concrete tile roof															
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	1,177,622	1,206,945	1,236,998	1,267,799	1,299,367	1,331,721	1,364,881	1,398,867	1,433,699	1,469,398	1,505,986	1,543,485	1,581,918	1,621,308	1,661,679
Accumulated depreciation	471,049	523,010	577,266	633,900	692,996	754,642	818,929	885,949	955,799	1,028,579	1,104,390	1,183,339	1,265,534	1,351,090	1,440,122
membrane roof															
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	77,080	78,999	80,966	82,982	85,048	87,166	89,336	91,560	93,840	96,177	98,572	101,026	103,542	106,120	108,762
Accumulated depreciation	20,555	23,700	26,989	30,427	34,019	37,772	41,690	45,780	50,048	54,500	59,143	63,983	69,028	74,284	79,759
membrane decks-units (resurface)															
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	281,570	288,581	295,767	303,132	310,680	318,416	326,345	334,471	342,799	351,335	360,083	369,049	378,238	387,656	397,309
Accumulated depreciation	168,942	187,578	207,037	227,349	248,544	270,654	293,711	317,747	342,799	17,567	36,008	55,357	75,648	96,914	119,193
membrane decks-units (coating)															
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	91,614	93,895	96,233	98,629	101,085	103,602	106,182	108,826	111,536	114,313	117,159	120,076	123,066	126,130	129,271
Accumulated depreciation	18,323	28,169	38,493	49,315	60,651	72,521	84,946	97,943	111,536	11,431	23,432	36,023	49,226	63,065	77,563
membrane decks-common (resurface)															
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	32,756	33,572	34,408	35,265	36,143	37,043	37,965	38,910	39,879	40,872	41,890	42,933	44,002	45,098	46,221
Accumulated depreciation	26,205	29,096	32,114	35,265	2,410	4,939	7,593	10,376	13,293	16,349	19,549	22,898	26,401	30,065	33,895
membrane decks-common (coating)															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	11,570	11,858	12,153	12,456	12,766	13,084	13,410	13,744	14,086	14,437	14,796	15,164	15,542	15,929	16,326
Accumulated depreciation	4,628	7,115	9,722	12,456	2,553	5,234	8,046	10,995	14,086	2,887	5,918	9,098	12,434	15,929	3,265
gutters & downspouts															
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
foundations/structural frame															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
structural pest control															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
building waterproofing caulk & seal															
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	146,642	150,293	154,035	157,870	161,801	165,830	169,959	174,191	178,528	182,973	187,529	192,198	196,984	201,889	206,916
Accumulated depreciation	43,993	60,117	77,018	94,722	113,261	132,664	152,963	174,191	17,853	36,595	56,259	76,879	98,492	121,133	144,841
carports															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
Replacement cost	514,622	527,436	540,569	554,029	567,824	581,963	596,454	611,306	626,528	642,129	658,118	674,505	691,300	708,513	726,155
Accumulated depreciation	154,387	175,812	198,209	221,612	246,057	271,583	298,227	326,030	355,033	385,277	416,808	449,670	483,910	519,576	556,719
automatic doors															
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	116,779	119,687	122,667	125,721	128,851	132,059	135,347	138,717	142,171	145,711	149,339	153,058	156,869	160,775	164,778
Accumulated depreciation	40,873	47,875	55,200	62,861	70,868	79,235	87,976	97,102	106,628	116,569	126,938	137,752	149,026	160,775	8,239
window replacement															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
Replacement cost	5,062	5,188	5,317	5,449	5,585	5,724	5,867	6,013	6,163	6,316	6,473	6,634	6,799	6,968	7,142
Accumulated depreciation	2,531	5,188	2,659	5,449	2,793	5,724	2,934	6,013	3,082	6,316	3,237	6,634	3,400	6,968	3,571
courtyard waterproofing															
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
exterior flatwork															
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	1,161,209	1,190,123	1,219,757	1,250,129	1,281,257	1,313,160	1,345,858	1,379,370	1,413,716	1,448,918	1,484,996	1,521,972	1,559,869	1,598,710	1,638,518
Accumulated depreciation	232,242	357,037	487,903	625,065	768,754	919,212	1,076,686	1,241,433	1,413,716	144,892	296,999	456,592	623,948	799,355	983,111
trim/railings/window frames															
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	1,464,546	1,501,013	1,538,388	1,576,694	1,615,954	1,656,191	1,697,430	1,739,696	1,783,014	1,827,411	1,872,914	1,919,550	1,967,347	2,016,334	2,066,541
Accumulated depreciation	292,909	450,304	615,355	788,347	969,572	1,159,334	1,357,944	1,565,726	1,783,014	182,741	374,583	575,865	786,939	1,008,167	1,239,925
doors															
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	126,327	129,473	132,697	136,001	139,387	142,858	146,415	150,061	153,798	157,628	161,553	165,576	169,699	173,925	178,256
Accumulated depreciation	75,796	103,578	132,697	27,200	55,755	85,715	117,132	150,061	30,760	63,051	96,932	132,461	169,699	34,785	71,302
wallpaper															
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	5,569	5,708	5,850	5,996	6,145	6,298	6,455	6,616	6,781	6,950	7,123	7,300	7,482	7,668	7,859
Accumulated depreciation	3,481	4,281	5,119	5,996	768	1,575	2,421	3,308	4,238	5,213	6,233	7,300	935	1,917	2,947
interior flatwork-internal halls (ph1)															
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	167,685	171,860	176,139	180,525	185,020	189,627	194,349	199,188	204,148	209,231	214,441	219,781	225,254	230,863	236,611
Accumulated depreciation	100,611	137,488	176,139	36,105	74,008	113,776	155,479	199,188	40,830	83,692	128,665	175,825	225,254	46,173	94,644

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
interior flatwork-internal halls (ph2)															
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	167,685	171,860	176,139	180,525	185,020	189,627	194,349	199,188	204,148	209,231	214,441	219,781	225,254	230,863	236,611
Accumulated depreciation	100,611	137,488	176,139	36,105	74,008	113,776	155,479	199,188	40,830	83,692	128,665	175,825	225,254	46,173	94,644
interior flatwork-rec rooms															
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	59,583	61,067	62,588	64,146	65,743	67,380	69,058	70,778	72,540	74,346	76,197	78,094	80,039	82,032	84,075
Accumulated depreciation	29,792	38,167	46,941	56,128	65,743	8,423	17,265	26,542	36,270	46,466	57,148	68,332	80,039	10,254	21,019
interior flatwork-administration															
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	34,128	34,978	35,849	36,742	37,657	38,595	39,556	40,541	41,550	42,585	43,645	44,732	45,846	46,988	48,158
Accumulated depreciation	34,128	3,498	7,170	11,023	15,063	19,298	23,734	28,379	33,240	38,327	43,645	4,473	9,169	14,096	19,263
ironwork-exterior (grounds)															
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
aluminum-exterior (towers)															
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	379,330	388,775	398,455	408,377	418,546	428,968	439,649	450,596	461,816	473,315	485,101	497,180	509,560	522,248	535,252
Accumulated depreciation	75,866	116,633	159,382	204,189	251,128	300,278	351,719	405,536	461,816	47,332	97,020	149,154	203,824	261,124	321,151
ironwork-interior															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	2	1	0	14	13	12	11	10	9	8	7	6	5	4	3
Replacement cost	19,019	19,493	19,978	20,475	20,985	21,508	22,044	22,593	23,156	23,733	24,324	24,930	25,551	26,187	26,839
Accumulated depreciation	16,483	18,193	19,978	1,365	2,798	4,302	5,878	7,531	9,262	11,075	12,973	14,958	17,034	19,204	21,471
parking stripes & curbing															
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
cooling tower															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	4	3	2	1	0	19	18	17	16	15	14	13	12	11	10
Replacement cost	730,682	748,876	767,523	786,634	806,221	826,296	846,871	867,958	889,570	911,720	934,422	957,689	981,535	1,005,975	1,031,024
Accumulated depreciation	584,546	636,545	690,771	747,302	806,221	41,315	84,687	130,194	177,914	227,930	280,327	335,191	392,614	452,689	515,512
adaptive frequency drive															
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	491,703	503,946	516,494	529,355	542,536	556,045	569,891	584,081	598,625	613,531	628,808	644,465	660,512	676,959	693,815
Accumulated depreciation	147,511	176,381	206,598	238,210	271,268	305,825	341,935	379,653	419,038	460,148	503,046	547,795	594,461	643,111	693,815
fan motors															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	4	3	2	1	0	4	3	2	1	0	4	3	2	1	0
Replacement cost	15,763	16,155	16,557	16,969	17,392	17,825	18,269	18,724	19,190	19,668	20,158	20,660	21,174	21,701	22,241
Accumulated depreciation	3,153	6,462	9,934	13,575	17,392	3,565	7,308	11,234	15,352	19,668	4,032	8,264	12,704	17,361	22,241

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
centrifugal pumps															
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	188,006	192,687	197,485	202,402	207,442	212,607	217,901	223,327	228,888	234,587	240,428	246,415	252,551	258,840	265,285
Accumulated depreciation	188,006	12,846	26,331	40,480	55,318	70,869	87,160	104,219	122,074	140,752	160,285	180,704	202,041	224,328	247,599
chemical treatment															
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
vfd															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	43,384	44,464	45,571	46,706	47,869	49,061	50,283	51,535	52,818	54,133	55,481	56,862	58,278	59,729	61,216
Accumulated depreciation	2,892	5,929	9,114	12,455	15,956	19,624	23,465	27,485	31,691	36,089	40,686	45,490	50,508	55,747	61,216
central chiller plants															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
Replacement cost	1,083,263	1,110,236	1,137,881	1,166,214	1,195,253	1,225,015	1,255,518	1,286,780	1,318,821	1,351,660	1,385,316	1,419,810	1,455,163	1,491,397	1,528,533
Accumulated depreciation	309,504	348,931	390,131	433,165	478,101	525,006	573,951	625,007	678,251	733,758	791,609	851,886	914,674	980,061	1,048,137
purge units															
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	18,225	18,679	19,144	19,621	20,110	20,611	21,124	21,650	22,189	22,742	23,308	23,888	24,483	25,093	25,718
Accumulated depreciation	14,580	16,188	17,868	19,621	1,341	2,748	4,225	5,773	7,396	9,097	10,877	12,740	14,690	16,729	18,860
variable frequency drives															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	4	3	2	1	0	4	3	2	1	0	4	3	2	1	0
Replacement cost	120,248	123,242	126,311	129,456	132,679	135,983	139,369	142,839	146,396	150,041	153,777	157,606	161,530	165,552	169,674
Accumulated depreciation	24,050	49,297	75,787	103,565	132,679	27,197	55,748	85,703	117,117	150,041	30,755	63,042	96,918	132,442	169,674
halogen alarm center															
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	16,847	17,266	17,696	18,137	18,589	19,052	19,526	20,012	20,510	21,021	21,544	22,080	22,630	23,193	23,771
Accumulated depreciation	12,130	13,122	14,157	15,235	16,358	17,528	18,745	20,012	820	1,682	2,585	3,533	4,526	5,566	6,656
chilled water pumps															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	4	3	2	1	0	14	13	12	11	10	9	8	7	6	5
Replacement cost	31,525	32,310	33,115	33,940	34,785	35,651	36,539	37,449	38,381	39,337	40,316	41,320	42,349	43,403	44,484
Accumulated depreciation	23,118	25,848	28,700	31,677	34,785	2,377	4,872	7,490	10,235	13,112	16,126	19,283	22,586	26,042	29,656
frequency drive units															
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	14,969	15,342	15,724	16,116	16,517	16,928	17,350	17,782	18,225	18,679	19,144	19,621	20,110	20,611	21,124
Accumulated depreciation	14,969	767	1,572	2,417	3,303	4,232	5,205	6,224	7,290	8,406	9,572	10,792	12,066	13,397	14,787
exhauster															
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	9,181	9,410	9,644	9,884	10,130	10,382	10,641	10,906	11,178	11,456	11,741	12,033	12,333	12,640	12,955
Accumulated depreciation	4,407	4,893	5,401	5,930	6,483	7,060	7,662	8,289	8,942	9,623	10,332	11,070	11,840	12,640	518

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
boilers-closed loop sys															
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	212,587	217,880	223,305	228,865	234,564	240,405	246,391	252,526	258,814	265,258	271,863	278,632	285,570	292,681	299,969
Accumulated depreciation	212,587	8,715	17,864	27,464	37,530	48,081	59,134	70,707	82,820	95,493	108,745	122,598	137,074	152,194	167,983
boilers-closed loop sys (2000)															
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	212,807	218,106	223,537	229,103	234,808	240,655	246,647	252,789	259,083	265,534	272,146	278,922	285,867	292,985	300,280
Accumulated depreciation	195,782	209,382	223,537	9,164	18,785	28,879	39,464	50,558	62,180	74,350	87,087	100,412	114,347	128,913	144,134
closed loop pumps															
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	31,236	32,014	32,811	33,628	34,465	35,323	36,203	37,104	38,028	38,975	39,945	40,940	41,959	43,004	44,075
Accumulated depreciation	12,494	14,940	17,499	20,177	22,977	25,904	28,962	32,157	35,493	38,975	2,663	5,459	8,392	11,468	14,692
vertical exhausters															
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	13,016	13,340	13,672	14,012	14,361	14,719	15,086	15,462	15,847	16,242	16,646	17,060	17,485	17,920	18,366
Accumulated depreciation	5,857	6,670	7,520	8,407	9,335	10,303	11,315	12,370	13,470	14,618	15,814	17,060	874	1,792	2,755
air side fan coil units															
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
fan coil unit s-5															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
Replacement cost	58,860	60,326	61,828	63,368	64,946	66,563	68,220	69,919	71,660	73,444	75,273	77,147	79,068	81,037	83,055
Accumulated depreciation	20,181	22,407	24,731	27,158	29,690	32,331	35,085	37,956	40,949	44,066	47,314	50,697	54,218	57,884	61,698
motor control panel															
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	14,318	14,675	15,040	15,414	15,798	16,191	16,594	17,007	17,430	17,864	18,309	18,765	19,232	19,711	20,202
Accumulated depreciation	8,591	9,172	9,776	10,404	11,059	11,738	12,446	13,180	13,944	14,738	15,563	16,419	17,309	18,233	19,192
fan coil unit s-4															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
Replacement cost	48,159	49,358	50,587	51,847	53,138	54,461	55,817	57,207	58,631	60,091	61,587	63,121	64,693	66,304	67,955
Accumulated depreciation	16,512	18,333	20,235	22,220	24,292	26,452	28,706	31,055	33,503	36,055	38,712	41,480	44,361	47,360	50,481
fan coil unit s-10															
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	274,774	281,616	288,628	295,815	303,181	310,730	318,467	326,397	334,524	342,854	351,391	360,141	369,109	378,300	387,720
Accumulated depreciation	117,760	128,739	140,191	152,133	164,584	177,560	191,080	205,164	219,830	235,100	250,994	267,533	284,741	302,640	321,254
fan coil unit s-11															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
Replacement cost	36,588	37,499	38,433	39,390	40,371	41,376	42,406	43,462	44,544	45,653	46,790	47,955	49,149	50,373	51,627
Accumulated depreciation	12,544	13,928	15,373	16,881	18,455	20,097	21,809	23,594	25,454	27,392	29,411	31,513	33,702	35,981	38,351

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
thermostats															
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	537,763	551,153	564,877	578,942	593,358	608,133	623,276	638,796	654,702	671,004	687,712	704,836	722,386	740,373	758,808
Accumulated depreciation	53,776	82,673	112,975	144,736	178,007	212,847	249,310	287,458	327,351	369,052	412,627	458,143	505,670	555,280	607,046
closed loop plumbing system															
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	1,316,963	1,349,755	1,383,364	1,417,810	1,453,113	1,489,296	1,526,379	1,564,386	1,603,339	1,643,262	1,684,179	1,726,115	1,769,095	1,813,145	1,858,292
Accumulated depreciation	493,861	539,902	587,930	638,015	690,229	744,648	801,349	860,412	921,920	985,957	1,052,612	1,121,975	1,194,139	1,269,202	1,347,262
make-up air units (a)															
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	48,010	49,205	50,430	51,686	52,973	54,292	55,644	57,030	58,450	59,905	61,397	62,926	64,493	66,099	67,745
Accumulated depreciation	19,204	21,322	23,534	25,843	28,252	30,765	33,386	36,119	38,967	41,934	45,024	48,243	51,594	55,083	58,712
make-up air units (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	24,727	25,343	25,974	26,621	27,284	27,963	28,659	29,373	30,104	30,854	31,622	32,409	33,216	34,043	34,891
Accumulated depreciation	9,891	10,982	12,121	13,311	14,551	15,846	17,195	18,603	20,069	21,598	23,189	24,847	26,573	28,369	30,239
expansion tank-2002															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
Replacement cost	12,582	12,895	13,216	13,545	13,882	14,228	14,582	14,945	15,317	15,698	16,089	16,490	16,901	17,322	17,753
Accumulated depreciation	1,078	1,474	1,888	2,322	2,776	3,252	3,750	4,270	4,814	5,382	5,976	6,596	7,243	7,919	8,623
elevators-mechanical (phase 1)															
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	1,156,944	1,185,752	1,215,277	1,245,537	1,276,551	1,308,337	1,340,915	1,374,304	1,408,524	1,443,596	1,479,542	1,516,383	1,554,141	1,592,839	1,632,501
Accumulated depreciation	694,166	758,881	826,388	896,787	970,179	1,046,670	1,126,369	1,209,388	1,295,842	1,385,852	1,479,542	60,655	124,331	191,141	261,200
elevators-mechanical (phase 2)															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	12	11	10	9	8	7	6	5	4	3	2	1	0	24	23
Replacement cost	1,156,944	1,185,752	1,215,277	1,245,537	1,276,551	1,308,337	1,340,915	1,374,304	1,408,524	1,443,596	1,479,542	1,516,383	1,554,141	1,592,839	1,632,501
Accumulated depreciation	601,611	664,021	729,166	797,144	868,055	942,003	1,019,095	1,099,443	1,183,160	1,270,364	1,361,179	1,455,728	1,554,141	63,714	130,600
elevators-cab remodel (phase 1)															
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	289,237	296,439	303,820	311,385	319,138	327,085	335,229	343,576	352,131	360,899	369,885	379,095	388,534	398,208	408,123
Accumulated depreciation	289,237	19,763	40,509	62,277	85,103	109,028	134,092	160,335	187,803	216,539	246,590	278,003	310,827	345,114	380,915
elevators-cab remodel (phase 2)															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	2	1	0	14	13	12	11	10	9	8	7	6	5	4	3
Replacement cost	289,237	296,439	303,820	311,385	319,138	327,085	335,229	343,576	352,131	360,899	369,885	379,095	388,534	398,208	408,123
Accumulated depreciation	250,672	276,676	303,820	20,759	42,552	65,417	89,394	114,525	140,852	168,420	197,272	227,457	259,023	292,019	326,498
trash chutes/doors															
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	8,531	8,743	8,961	9,184	9,413	9,647	9,887	10,133	10,385	10,644	10,909	11,181	11,459	11,744	12,036
Accumulated depreciation	6,825	7,577	8,364	9,184	628	1,286	1,977	2,702	3,462	4,258	5,091	5,963	6,875	7,829	8,826

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
a/c risers															
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	260,312	266,794	273,437	280,246	287,224	294,376	301,706	309,218	316,918	324,809	332,897	341,186	349,682	358,389	367,313
Accumulated depreciation	117,140	126,727	136,719	147,129	157,973	169,266	181,024	193,261	205,997	219,246	233,028	247,360	262,262	277,751	293,850
boilers-towers															
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	205,792	210,916	216,168	221,551	227,068	232,722	238,517	244,456	250,543	256,782	263,176	269,729	276,445	283,328	290,383
Accumulated depreciation	197,560	210,916	8,647	17,724	27,248	37,236	47,703	58,669	70,152	82,170	94,743	107,892	121,636	135,997	150,999
boiler-kitchen															
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	76,573	78,480	80,434	82,437	84,490	86,594	88,750	90,960	93,225	95,546	97,925	100,363	102,862	105,423	108,048
Accumulated depreciation	73,510	78,480	3,217	6,595	10,139	13,855	17,750	21,830	26,103	30,575	35,253	40,145	45,259	50,603	56,185
domestic water pumps															
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	33,264	34,092	34,941	35,811	36,703	37,617	38,554	39,514	40,498	41,506	42,539	43,598	44,684	45,797	46,937
Accumulated depreciation	31,046	34,092	2,329	4,775	7,341	10,031	12,851	15,806	18,899	22,137	25,523	29,065	32,768	36,638	40,679
hot water storage tanks															
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	50,616	51,876	53,168	54,492	55,849	57,240	58,665	60,126	61,623	63,157	64,730	66,342	67,994	69,687	71,422
Accumulated depreciation	30,370	32,855	35,445	38,144	40,956	43,884	46,932	50,105	53,407	56,841	60,415	64,131	67,994	72,000	76,152
hot water tank															
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	5,857	6,003	6,152	6,305	6,462	6,623	6,788	6,957	7,130	7,308	7,490	7,677	7,868	8,064	8,265
Accumulated depreciation	4,451	4,802	5,168	5,548	5,945	6,358	6,788	728	570	877	1,198	1,535	1,888	2,258	2,645
circulating pumps															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	4	3	2	1	0	4	3	2	1	0	4	3	2	1	0
Replacement cost	1,086	1,113	1,141	1,169	1,198	1,228	1,259	1,290	1,322	1,355	1,389	1,424	1,459	1,495	1,532
Accumulated depreciation	217	445	685	935	1,198	246	504	774	1,058	1,355	278	570	875	1,196	1,532
back flow prevention device															
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	94,869	97,231	99,652	102,133	104,676	107,282	109,953	112,691	115,497	118,373	121,320	124,341	127,437	130,610	133,862
Accumulated depreciation	56,921	60,769	64,774	68,940	73,273	77,779	82,465	87,336	92,398	97,658	103,122	108,798	114,693	120,814	127,169
motor control panel															
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	15,618	16,007	16,406	16,815	17,234	17,663	18,103	18,554	19,016	19,489	19,974	20,471	20,981	21,503	22,038
Accumulated depreciation	10,152	10,805	11,484	12,191	12,926	13,689	14,482	15,307	16,164	17,053	17,977	18,936	19,932	20,965	22,038
fire pump															
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	67,104	68,775	70,487	72,242	74,041	75,885	77,775	79,712	81,697	83,731	85,816	87,953	90,143	92,388	94,688
Accumulated depreciation	40,262	42,984	45,817	48,763	51,829	55,017	58,331	61,777	65,358	69,078	72,944	76,959	81,129	85,459	89,954

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
fire pump controller															
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	13,525	13,862	14,207	14,561	14,924	15,296	15,677	16,067	16,467	16,877	17,297	17,728	18,169	18,621	19,085
Accumulated depreciation	8,115	8,664	9,235	9,829	10,447	11,090	11,758	12,452	13,174	13,924	14,702	15,512	16,352	17,224	18,131
automatic transfer switch															
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	16,847	17,266	17,696	18,137	18,589	19,052	19,526	20,012	20,510	21,021	21,544	22,080	22,630	23,193	23,771
Accumulated depreciation	10,108	10,791	11,502	12,242	13,012	13,813	14,645	15,509	16,408	17,342	18,312	19,320	20,367	21,454	22,582
jockey pump controller															
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	4,918	5,040	5,165	5,294	5,426	5,561	5,699	5,841	5,986	6,135	6,288	6,445	6,605	6,769	6,938
Accumulated depreciation	2,951	3,150	3,357	3,573	3,798	4,032	4,274	4,527	4,789	5,061	5,345	5,639	5,945	6,261	6,591
jockey pump															
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	7,231	7,411	7,596	7,785	7,979	8,178	8,382	8,591	8,805	9,024	9,249	9,479	9,715	9,957	10,205
Accumulated depreciation	1,446	1,853	2,279	2,725	3,192	3,680	4,191	4,725	5,283	5,866	6,474	7,109	7,772	8,463	9,185
fuel storage tank-generator															
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
backflow prevention device-fire line															
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	28,634	29,347	30,078	30,827	31,595	32,382	33,188	34,014	34,861	35,729	36,619	37,531	38,466	39,424	40,406
Accumulated depreciation	12,169	13,206	14,287	15,414	16,587	17,810	19,083	20,408	21,788	23,224	24,718	26,272	27,888	29,568	31,315
kitchen fire suppression system															
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	10,629	10,894	11,165	11,443	11,728	12,020	12,319	12,626	12,940	13,262	13,592	13,930	14,277	14,632	14,996
Accumulated depreciation	8,503	9,441	10,421	11,443	782	1,603	2,464	3,367	4,313	5,305	6,343	7,429	8,566	9,755	10,997
fire sprinkler system-testing/replacement															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	32,252	33,055	33,878	34,722	35,587	36,473	37,381	38,312	39,266	40,244	41,246	42,273	43,326	44,405	45,511
Accumulated depreciation	12,901	19,833	27,102	34,722	7,117	14,589	22,429	30,650	39,266	8,049	16,498	25,364	34,661	44,405	9,102
fire sprinkler system-testing															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0
Replacement cost	26,030	26,678	27,342	28,023	28,721	29,436	30,169	30,920	31,690	32,479	33,288	34,117	34,967	35,838	36,730
Accumulated depreciation	26,030	13,339	27,342	14,012	28,721	14,718	30,169	15,460	31,690	16,240	33,288	17,059	34,967	17,919	36,730
distribution piping															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
Replacement cost	11,641	11,931	12,228	12,532	12,844	13,164	13,492	13,828	14,172	14,525	14,887	15,258	15,638	16,027	16,426
Accumulated depreciation	5,821	11,931	6,114	12,532	6,422	13,164	6,746	13,828	7,086	14,525	7,444	15,258	7,819	16,027	8,213

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
drainage/sewer piping-maintain															
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
drainage/sewer piping-replace															
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	131,025	134,288	137,632	141,059	144,571	148,171	151,860	155,641	159,516	163,488	167,559	171,731	176,007	180,390	184,882
Accumulated depreciation	131,025	26,858	55,053	84,635	115,657	148,171	30,372	62,256	95,710	130,790	167,559	34,346	70,403	108,234	147,906
leak detection camera															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
Replacement cost	8,099	8,301	8,508	8,720	8,937	9,160	9,388	9,622	9,862	10,108	10,360	10,618	10,882	11,153	11,431
Accumulated depreciation	4,050	8,301	4,254	8,720	4,469	9,160	4,694	9,622	4,931	10,108	5,180	10,618	5,441	11,153	5,716
expansion tank-2000															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
Replacement cost	14,172	14,525	14,887	15,258	15,638	16,027	16,426	16,835	17,254	17,684	18,124	18,575	19,038	19,512	19,998
Accumulated depreciation	2,025	2,490	2,977	3,488	4,021	4,579	5,162	5,772	6,409	7,074	7,767	8,491	9,247	10,035	10,856
waste/vent stacks															
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	474,056	485,860	497,958	510,357	523,065	536,089	549,438	563,119	577,141	591,512	606,241	621,336	636,807	652,663	668,914
Accumulated depreciation	213,325	230,784	248,979	267,937	287,686	308,251	329,663	351,949	375,142	399,271	424,369	450,469	477,605	505,814	535,131
electric power infrastructure															
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
electrical switch gear-switch															
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	169,202	173,415	177,733	182,159	186,695	191,344	196,108	200,991	205,996	211,125	216,382	221,770	227,292	232,952	238,753
Accumulated depreciation	160,742	173,415	8,887	18,216	28,004	38,269	49,027	60,297	72,099	84,450	97,372	110,885	125,011	139,771	155,189
electrical switch gear-refurbish															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	5	4	3	2	1	0	39	38	37	36	35	34	33	32	31
Replacement cost	328,790	336,977	345,368	353,968	362,782	371,815	381,073	390,562	400,287	410,254	420,469	430,939	441,669	452,667	463,938
Accumulated depreciation	287,691	303,279	319,465	336,270	353,712	371,815	9,527	19,528	30,022	41,025	52,559	64,641	77,292	90,533	104,386
automatic transfer switch															
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
electrical transformers															
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	329,224	337,422	345,824	354,435	363,260	372,305	381,575	391,076	400,814	410,794	421,023	431,506	442,250	453,262	464,548
Accumulated depreciation	181,073	194,018	207,494	221,522	236,119	251,306	267,103	283,530	300,611	318,365	336,818	355,992	375,913	396,604	418,093

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
energy management system															
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	1,006,395	1,031,454	1,057,137	1,083,460	1,110,438	1,138,088	1,166,426	1,195,470	1,225,237	1,255,745	1,287,013	1,319,060	1,351,905	1,385,567	1,420,068
Accumulated depreciation	771,570	825,163	880,948	938,999	999,394	1,062,215	1,127,545	1,195,470	40,841	83,716	128,701	175,875	225,318	277,113	331,349
cctv system-cameras															
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	14,463	14,823	15,192	15,570	15,958	16,355	16,762	17,179	17,607	18,045	18,494	18,955	19,427	19,911	20,407
Accumulated depreciation	14,463	1,235	2,532	3,893	5,319	6,815	8,381	10,021	11,738	13,534	15,412	17,375	19,427	1,659	3,401
cctv system-monitor															
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
cctv system-recorder															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
fire annunciator system															
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	4,412	4,522	4,635	4,750	4,868	4,989	5,113	5,240	5,370	5,504	5,641	5,781	5,925	6,073	6,224
Accumulated depreciation	3,309	4,522	1,159	2,375	3,651	4,989	1,278	2,620	4,028	5,504	1,410	2,891	4,444	6,073	1,556
fire alarm station															
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	56,398	57,802	59,241	60,716	62,228	63,777	65,365	66,993	68,661	70,371	72,123	73,919	75,760	77,646	79,579
Accumulated depreciation	22,559	25,048	27,646	30,358	33,188	36,140	39,219	42,429	45,774	49,260	52,890	56,671	60,608	64,705	68,968
fire control centers															
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	33,624	34,461	35,319	36,198	37,099	38,023	38,970	39,940	40,935	41,954	42,999	44,070	45,167	46,292	47,445
Accumulated depreciation	13,450	14,933	16,482	18,099	19,786	21,546	23,382	25,295	27,290	29,368	31,533	33,787	36,134	38,577	41,119
lighting-emergency															
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	56,398	57,802	59,241	60,716	62,228	63,777	65,365	66,993	68,661	70,371	72,123	73,919	75,760	77,646	79,579
Accumulated depreciation	8,460	11,560	14,810	18,215	21,780	25,511	29,414	33,497	37,764	42,223	46,880	51,743	56,820	62,117	67,642
lighting-exit signs															
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	4,918	5,040	5,165	5,294	5,426	5,561	5,699	5,841	5,986	6,135	6,288	6,445	6,605	6,769	6,938
Accumulated depreciation	738	1,008	1,291	1,588	1,899	2,224	2,565	2,921	3,292	3,681	4,087	4,512	4,954	5,415	5,897
lighting-interior															
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	56,398	57,802	59,241	60,716	62,228	63,777	65,365	66,993	68,661	70,371	72,123	73,919	75,760	77,646	79,579
Accumulated depreciation	5,640	8,670	11,848	15,179	18,668	22,322	26,146	30,147	34,331	38,704	43,274	48,047	53,032	58,235	63,663

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
lighting-walkways															
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	67,175	68,848	70,562	72,319	74,120	75,966	77,858	79,797	81,784	83,820	85,907	88,046	90,238	92,485	94,788
Accumulated depreciation	6,718	10,327	14,112	18,080	22,236	26,588	31,143	35,909	40,892	46,101	51,544	57,230	63,167	69,364	75,830
lighting-landscape															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
lighting-carport															
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	43,384	44,464	45,571	46,706	47,869	49,061	50,283	51,535	52,818	54,133	55,481	56,862	58,278	59,729	61,216
Accumulated depreciation	17,354	19,564	21,874	24,287	26,807	29,437	32,181	35,044	38,029	41,141	44,385	47,764	51,285	54,951	58,767
main system/distribution															
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
accelerographs															
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	11,717	12,009	12,308	12,614	12,928	13,250	13,580	13,918	14,265	14,620	14,984	15,357	15,739	16,131	16,533
Accumulated depreciation	5,859	7,205	8,616	10,091	11,635	13,250	1,358	2,784	4,280	5,848	7,492	9,214	11,017	12,905	14,880
emergency power generator															
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	324,306	332,381	340,657	349,139	357,833	366,743	375,875	385,234	394,826	404,657	414,733	425,060	435,644	446,492	457,610
Accumulated depreciation	194,584	207,738	221,427	235,669	250,483	265,889	281,906	298,556	315,861	333,842	352,523	371,928	392,080	413,005	434,730
generator battery charger															
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	9,039	9,264	9,495	9,731	9,973	10,221	10,476	10,737	11,004	11,278	11,559	11,847	12,142	12,444	12,754
Accumulated depreciation	7,231	8,029	8,862	9,731	665	1,363	2,095	2,863	3,668	4,511	5,394	6,318	7,285	8,296	9,353
remote refrigeration compressor-a															
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	10,413	10,672	10,938	11,210	11,489	11,775	12,068	12,368	12,676	12,992	13,316	13,648	13,988	14,336	14,693
Accumulated depreciation	2,777	3,557	4,375	5,231	6,127	7,065	8,045	9,070	10,141	11,260	12,428	13,648	933	1,911	2,939
remote refrigeration compressor-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	9,330	9,562	9,800	10,044	10,294	10,550	10,813	11,082	11,358	11,641	11,931	12,228	12,532	12,844	13,164
Accumulated depreciation	2,488	3,187	3,920	4,687	5,490	6,330	7,209	8,127	9,086	10,089	11,136	12,228	835	1,713	2,633
refrigeration coil-1998															
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	9,543	9,781	10,025	10,275	10,531	10,793	11,062	11,337	11,619	11,908	12,205	12,509	12,820	13,139	13,466
Accumulated depreciation	5,726	6,358	7,018	7,706	8,425	9,174	9,956	10,770	11,619	595	1,221	1,876	2,564	3,285	4,040

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
prefab walk-in freezer															
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	58,280	59,731	61,218	62,742	64,304	65,905	67,546	69,228	70,952	72,719	74,530	76,386	78,288	80,237	82,235
Accumulated depreciation	18,941	20,906	22,957	25,097	27,329	29,657	32,084	34,614	37,250	39,995	42,855	45,832	48,930	52,154	55,509
refrigeration coil-2004															
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	10,198	10,452	10,712	10,979	11,252	11,532	11,819	12,113	12,415	12,724	13,041	13,366	13,699	14,040	14,390
Accumulated depreciation	6,629	7,316	8,034	8,783	9,564	10,379	11,228	12,113	621	1,272	1,956	2,673	3,425	4,212	5,037
refrigeration coil-2005															
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	8,894	9,115	9,342	9,575	9,813	10,057	10,307	10,564	10,827	11,097	11,373	11,656	11,946	12,243	12,548
Accumulated depreciation	5,781	6,381	7,007	7,660	8,341	9,051	9,792	10,564	541	1,110	1,706	2,331	2,987	3,673	4,392
prefab walk-in cooler															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	5	4	3	2	1	0	39	38	37	36	35	34	33	32	31
Replacement cost	34,709	35,573	36,459	37,367	38,297	39,251	40,228	41,230	42,257	43,309	44,387	45,492	46,625	47,786	48,976
Accumulated depreciation	30,370	32,016	33,725	35,499	37,340	39,251	1,006	2,062	3,169	4,331	5,548	6,824	8,159	9,557	11,020
refrigeration condensing unit															
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	20,321	20,827	21,346	21,878	22,423	22,981	23,553	24,139	24,740	25,356	25,987	26,634	27,297	27,977	28,674
Accumulated depreciation	9,483	11,108	12,808	14,585	16,444	18,385	20,413	22,530	24,740	1,690	3,465	5,327	7,279	9,326	11,470
remote air cooled refrig condenser															
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	9,181	9,410	9,644	9,884	10,130	10,382	10,641	10,906	11,178	11,456	11,741	12,033	12,333	12,640	12,955
Accumulated depreciation	5,815	6,273	6,751	7,248	7,766	8,306	8,868	9,452	10,060	10,692	11,350	12,033	411	843	1,296
commercial ice machine															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	14
Replacement cost	17,859	18,304	18,760	19,227	19,706	20,197	20,700	21,215	21,743	22,284	22,839	23,408	23,991	24,588	25,200
Accumulated depreciation	2,381	3,661	5,003	6,409	7,882	9,425	11,040	12,729	14,495	16,342	18,271	20,287	22,392	24,588	1,680
self-contained reach-in refrig units (2020)															
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	30,153	30,904	31,674	32,463	33,271	34,099	34,948	35,818	36,710	37,624	38,561	39,521	40,505	41,514	42,548
Accumulated depreciation	28,645	30,904	1,584	3,246	4,991	6,820	8,737	10,745	12,849	15,050	17,352	19,761	22,278	24,908	27,656
self-contained reach-in refrig unit (2018)															
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	30,153	30,904	31,674	32,463	33,271	34,099	34,948	35,818	36,710	37,624	38,561	39,521	40,505	41,514	42,548
Accumulated depreciation	1,508	3,090	4,751	6,493	8,318	10,230	12,232	14,327	16,520	18,812	21,209	23,713	26,328	29,060	31,911
self-contained reach-in refrig unit (2019)															
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	30,153	30,904	31,674	32,463	33,271	34,099	34,948	35,818	36,710	37,624	38,561	39,521	40,505	41,514	42,548
Accumulated depreciation	30,153	1,545	3,167	4,869	6,654	8,525	10,484	12,536	14,684	16,931	19,281	21,737	24,303	26,984	29,784

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
self-contained reach-in refrig unit (2018)															
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	30,153	30,904	31,674	32,463	33,271	34,099	34,948	35,818	36,710	37,624	38,561	39,521	40,505	41,514	42,548
Accumulated depreciation	1,508	3,090	4,751	6,493	8,318	10,230	12,232	14,327	16,520	18,812	21,209	23,713	26,328	29,060	31,911
self-contained reach-in refrig unit (2019)															
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	30,153	30,904	31,674	32,463	33,271	34,099	34,948	35,818	36,710	37,624	38,561	39,521	40,505	41,514	42,548
Accumulated depreciation	30,153	1,545	3,167	4,869	6,654	8,525	10,484	12,536	14,684	16,931	19,281	21,737	24,303	26,984	29,784
yogurt server															
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	10,198	10,452	10,712	10,979	11,252	11,532	11,819	12,113	12,415	12,724	13,041	13,366	13,699	14,040	14,390
Accumulated depreciation	1,020	1,568	2,142	2,745	3,376	4,036	4,728	5,451	6,208	6,998	7,825	8,688	9,589	10,530	11,512
merchandizing chest freezer															
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	2,822	2,892	2,964	3,038	3,114	3,192	3,271	3,352	3,435	3,521	3,609	3,699	3,791	3,885	3,982
Accumulated depreciation	1,317	1,542	1,778	2,025	2,284	2,554	2,835	3,129	3,435	235	481	740	1,011	1,295	1,593
commercial dishwasher															
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
food prep station															
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	10,486	10,747	11,015	11,289	11,570	11,858	12,153	12,456	12,766	13,084	13,410	13,744	14,086	14,437	14,796
Accumulated depreciation	4,194	4,567	4,957	5,362	5,785	6,225	6,684	7,162	7,660	8,178	8,717	9,277	9,860	10,467	11,097
food prep sink															
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	6,147	6,300	6,457	6,618	6,783	6,952	7,125	7,302	7,484	7,670	7,861	8,057	8,258	8,464	8,675
Accumulated depreciation	2,459	2,678	2,906	3,144	3,392	3,650	3,919	4,199	4,490	4,794	5,110	5,438	5,781	6,136	6,506
steam cooker															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	18,802	19,270	19,750	20,242	20,746	21,263	21,792	22,335	22,891	23,461	24,045	24,644	25,258	25,887	26,532
Accumulated depreciation	1,253	2,569	3,950	5,398	6,915	8,505	10,170	11,912	13,735	15,641	17,633	19,715	21,890	24,161	26,532
dual convection oven															
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	14,244	14,599	14,963	15,336	15,718	16,109	16,510	16,921	17,342	17,774	18,217	18,671	19,136	19,612	20,100
Accumulated depreciation	712	1,460	2,244	3,067	3,930	4,833	5,779	6,768	7,804	8,887	10,019	11,203	12,438	13,728	15,075
chef's proofing oven															
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	16,050	16,450	16,860	17,280	17,710	18,151	18,603	19,066	19,541	20,028	20,527	21,038	21,562	22,099	22,649
Accumulated depreciation	16,050	823	1,686	2,592	3,542	4,538	5,581	6,673	7,816	9,013	10,264	11,571	12,937	14,364	15,854

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
chef's holding oven															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	2,893	2,965	3,039	3,115	3,193	3,273	3,354	3,438	3,524	3,612	3,702	3,794	3,888	3,985	4,084
Accumulated depreciation	723	890	1,064	1,246	1,437	1,637	1,845	2,063	2,291	2,528	2,777	3,035	3,305	3,587	3,880
braising pan															
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	28,634	29,347	30,078	30,827	31,595	32,382	33,188	34,014	34,861	35,729	36,619	37,531	38,466	39,424	40,406
Accumulated depreciation	21,762	23,478	25,266	27,128	29,067	31,087	33,188	1,361	2,789	4,287	5,859	7,506	9,232	11,039	12,930
deep fryer															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	7,955	8,153	8,356	8,564	8,777	8,996	9,220	9,450	9,685	9,926	10,173	10,426	10,686	10,952	11,225
Accumulated depreciation	530	1,087	1,671	2,284	2,926	3,598	4,303	5,040	5,811	6,617	7,460	8,341	9,261	10,222	11,225
salamander line cooker															
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	16,416	16,825	17,244	17,673	18,113	18,564	19,026	19,500	19,986	20,484	20,994	21,517	22,053	22,602	23,165
Accumulated depreciation	12,476	13,460	14,485	15,552	16,664	17,821	19,026	780	1,599	2,458	3,359	4,303	5,293	6,329	7,413
chef's cooking line up															
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	34,345	35,200	36,076	36,974	37,895	38,839	39,806	40,797	41,813	42,854	43,921	45,015	46,136	47,285	48,462
Accumulated depreciation	3,435	4,693	6,013	7,395	8,842	10,357	11,942	13,599	15,331	17,142	19,032	21,007	23,068	25,219	27,462
food holding cabinet															
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	16,050	16,450	16,860	17,280	17,710	18,151	18,603	19,066	19,541	20,028	20,527	21,038	21,562	22,099	22,649
Accumulated depreciation	12,840	13,818	14,837	15,898	17,002	18,151	744	1,525	2,345	3,204	4,105	5,049	6,037	7,072	8,154
commercial toaster oven															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	2,893	2,965	3,039	3,115	3,193	3,273	3,354	3,438	3,524	3,612	3,702	3,794	3,888	3,985	4,084
Accumulated depreciation	1,447	1,631	1,823	2,025	2,235	2,455	2,683	2,922	3,172	3,431	3,702	190	389	598	817
commercial food processor															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	5	4	3	2	1	0	14	13	12	11	10	9	8	7	6
Replacement cost	2,747	2,815	2,885	2,957	3,031	3,106	3,183	3,262	3,343	3,426	3,511	3,598	3,688	3,780	3,874
Accumulated depreciation	1,831	2,064	2,308	2,563	2,829	3,106	212	435	669	914	1,170	1,439	1,721	2,016	2,324
commercial dough mixer															
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	10,918	11,190	11,469	11,755	12,048	12,348	12,655	12,970	13,293	13,624	13,963	14,311	14,667	15,032	15,406
Accumulated depreciation	10,045	10,742	11,469	470	964	1,482	2,025	2,594	3,190	3,815	4,468	5,152	5,867	6,614	7,395
utensil wash station															
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	14,606	14,970	15,343	15,725	16,117	16,518	16,929	17,351	17,783	18,226	18,680	19,145	19,622	20,111	20,612
Accumulated depreciation	6,938	7,485	8,055	8,649	9,267	9,911	10,581	11,278	12,004	12,758	13,543	14,359	15,207	16,089	17,005

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
dual island exhaust hood															
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	132,689	135,993	139,379	142,850	146,407	150,053	153,789	157,618	161,543	165,565	169,688	173,913	178,243	182,681	187,230
Accumulated depreciation	6,634	10,199	13,938	17,856	21,961	26,259	30,758	35,464	40,386	45,530	50,906	56,522	62,385	68,505	74,892
kitchen hood exhauster															
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	38,035	38,982	39,953	40,948	41,968	43,013	44,084	45,182	46,307	47,460	48,642	49,853	51,094	52,366	53,670
Accumulated depreciation	24,089	25,988	27,967	30,029	32,175	34,410	36,737	39,158	41,676	44,296	47,021	49,853	1,703	3,491	5,367
char broiler															
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	9,255	9,485	9,721	9,963	10,211	10,465	10,726	10,993	11,267	11,548	11,836	12,131	12,433	12,743	13,060
Accumulated depreciation	8,885	9,485	389	797	1,225	1,674	2,145	2,638	3,155	3,695	4,261	4,852	5,471	6,117	6,791
incandescent dimmers															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	4	3	2	1	0	24	23	22	21	20	19	18	17	16	15
Replacement cost	16,559	16,971	17,394	17,827	18,271	18,726	19,192	19,670	20,160	20,662	21,176	21,703	22,243	22,797	23,365
Accumulated depreciation	13,910	14,934	16,002	17,114	18,271	749	1,535	2,360	3,226	4,132	5,082	6,077	7,118	8,207	9,346
equipment electrical panel															
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	11,570	11,858	12,153	12,456	12,766	13,084	13,410	13,744	14,086	14,437	14,796	15,164	15,542	15,929	16,326
Accumulated depreciation	7,328	7,905	8,507	9,134	9,787	10,467	11,175	11,911	12,677	13,475	14,303	15,164	518	1,062	1,633
electrical transformer-300 kva															
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	31,525	32,310	33,115	33,940	34,785	35,651	36,539	37,449	38,381	39,337	40,316	41,320	42,349	43,403	44,484
Accumulated depreciation	21,617	23,079	24,600	26,182	27,828	29,539	31,319	33,169	35,091	37,089	39,164	41,320	1,210	2,480	3,813
slicer															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	5	4	3	2	1	0	14	13	12	11	10	9	8	7	6
Replacement cost	6,002	6,151	6,304	6,461	6,622	6,787	6,956	7,129	7,307	7,489	7,675	7,866	8,062	8,263	8,469
Accumulated depreciation	4,001	4,511	5,043	5,600	6,181	6,787	464	951	1,461	1,997	2,558	3,146	3,762	4,407	5,081
carpeting-hallways															
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	408,258	418,424	428,843	439,521	450,465	461,682	473,178	484,960	497,036	509,412	522,096	535,096	548,420	562,076	576,072
Accumulated depreciation	204,129	261,515	321,632	384,581	450,465	57,710	118,295	181,860	248,518	318,383	391,572	468,209	548,420	70,260	144,018
carpeting-recreation															
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	61,896	63,437	65,017	66,636	68,295	69,996	71,739	73,525	75,356	77,232	79,155	81,126	83,146	85,216	87,338
Accumulated depreciation	30,948	39,648	48,763	58,307	68,295	8,750	17,935	27,572	37,678	48,270	59,366	70,985	83,146	10,652	21,835
carpeting-administration															
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	13,306	13,637	13,977	14,325	14,682	15,048	15,423	15,807	16,201	16,604	17,017	17,441	17,875	18,320	18,776
Accumulated depreciation	2,661	4,091	5,591	7,163	8,809	10,534	12,338	14,226	16,201	1,660	3,403	5,232	7,150	9,160	11,266

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
vinyl															
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
tile-polish															
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
tile-recreation															
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	54,449	55,805	57,195	58,619	60,079	61,575	63,108	64,679	66,290	67,941	69,633	71,367	73,144	74,965	76,832
Accumulated depreciation	39,929	42,784	45,756	48,849	52,068	55,418	58,901	62,523	66,290	2,265	4,642	7,137	9,753	12,494	15,366
tile-administration															
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	105,573	108,202	110,896	113,657	116,487	119,388	122,361	125,408	128,531	131,731	135,011	138,373	141,818	145,349	148,968
Accumulated depreciation	42,229	46,888	51,751	56,829	62,126	67,653	73,417	79,425	85,687	92,212	99,008	106,086	113,454	121,124	129,106
asphalt seal coat-older															
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	132,689	135,993	139,379	142,850	146,407	150,053	153,789	157,618	161,543	165,565	169,688	173,913	178,243	182,681	187,230
Accumulated depreciation	132,689	27,199	55,752	85,710	117,126	150,053	30,758	63,047	96,926	132,452	169,688	34,783	71,297	109,609	149,784
asphalt seal coat-newer															
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	66,308	67,959	69,651	71,385	73,162	74,984	76,851	78,765	80,726	82,736	84,796	86,907	89,071	91,289	93,562
Accumulated depreciation	53,046	67,959	13,930	28,554	43,897	59,987	76,851	15,753	32,290	49,642	67,837	86,907	17,814	36,516	56,137
asphalt replacement-older															
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	644,272	660,314	676,756	693,607	710,878	728,579	746,721	765,314	784,370	803,901	823,918	844,434	865,460	887,010	909,097
Accumulated depreciation	483,204	528,251	575,243	624,246	675,334	728,579	37,336	76,531	117,656	160,780	205,980	253,330	302,911	354,804	409,094
asphalt replacement-newer															
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	318,880	326,820	334,958	343,298	351,846	360,607	369,586	378,789	388,221	397,888	407,795	417,949	428,356	439,022	449,954
Accumulated depreciation	302,936	326,820	16,748	34,330	52,777	72,121	92,397	113,637	135,877	159,155	183,508	208,975	235,596	263,413	292,470
concrete-flatwork															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
Replacement cost	3,326	3,409	3,494	3,581	3,670	3,761	3,855	3,951	4,049	4,150	4,253	4,359	4,468	4,579	4,693
Accumulated depreciation	1,663	3,409	1,747	3,581	1,835	3,761	1,928	3,951	2,025	4,150	2,127	4,359	2,234	4,579	2,347
concrete-stamped															
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**

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
irrigation equipment															
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
landscaping															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
Replacement cost	16,270	16,675	17,090	17,516	17,952	18,399	18,857	19,327	19,808	20,301	20,806	21,324	21,855	22,399	22,957
Accumulated depreciation	8,135	16,675	8,545	17,516	8,976	18,399	9,429	19,327	9,904	20,301	10,403	21,324	10,928	22,399	11,479
koi pond-lining															
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
koi pond-equipment															
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
courtyard patio															
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
furnishings-administration/maintenance															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	0	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	8,315	8,522	8,734	8,951	9,174	9,402	9,636	9,876	10,122	10,374	10,632	10,897	11,168	11,446	11,731
Accumulated depreciation	8,315	426	873	1,343	1,835	2,351	2,891	3,457	4,049	4,668	5,316	5,993	6,701	7,440	8,212
furnishings-administration/finance															
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	45,628	46,764	47,928	49,121	50,344	51,598	52,883	54,200	55,550	56,933	58,351	59,804	61,293	62,819	64,383
Accumulated depreciation	45,628	2,338	4,793	7,368	10,069	12,900	15,865	18,970	22,220	25,620	29,176	32,892	36,776	40,832	45,068
furnishings-administration/conference															
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	18,728	19,194	19,672	20,162	20,664	21,179	21,706	22,246	22,800	23,368	23,950	24,546	25,157	25,783	26,425
Accumulated depreciation	18,728	960	1,967	3,024	4,133	5,295	6,512	7,786	9,120	10,516	11,975	13,500	15,094	16,759	18,498
furnishings-administration/kitchen															
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	10,267	10,523	10,785	11,054	11,329	11,611	11,900	12,196	12,500	12,811	13,130	13,457	13,792	14,135	14,487
Accumulated depreciation	10,267	526	1,079	1,658	2,266	2,903	3,570	4,269	5,000	5,765	6,565	7,401	8,275	9,188	10,141
furnishings-administration/house															
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	9,619	9,859	10,104	10,356	10,614	10,878	11,149	11,427	11,712	12,004	12,303	12,609	12,923	13,245	13,575
Accumulated depreciation	9,619	493	1,010	1,553	2,123	2,720	3,345	3,999	4,685	5,402	6,152	6,935	7,754	8,609	9,503

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
furnishings-recreation/lobby															
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	203,477	208,544	213,737	219,059	224,514	230,104	235,834	241,706	247,724	253,892	260,214	266,693	273,334	280,140	287,115
Accumulated depreciation	183,129	198,117	213,737	10,953	22,451	34,516	47,167	60,427	74,317	88,862	104,086	120,012	136,667	154,077	172,269
furnishings-recreation/halls															
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	241,655	247,672	253,839	260,160	266,638	273,277	280,082	287,056	294,204	301,530	309,038	316,733	324,620	332,703	340,987
Accumulated depreciation	193,324	222,905	253,839	26,016	53,328	81,983	112,033	143,528	176,522	211,071	247,230	285,060	324,620	33,270	68,197
furnishings-recreation/crystal dining															
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	117,357	120,279	123,274	126,344	129,490	132,714	136,019	139,406	142,877	146,435	150,081	153,818	157,648	161,573	165,596
Accumulated depreciation	117,357	6,014	12,327	18,952	25,898	33,179	40,806	48,792	57,151	65,896	75,041	84,600	94,589	105,022	115,917
furnishings-recreation/calif dining															
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	117,288	120,208	123,201	126,269	129,413	132,635	135,938	139,323	142,792	146,348	149,992	153,727	157,555	161,478	165,499
Accumulated depreciation	117,288	6,010	12,320	18,940	25,883	33,159	40,781	48,763	57,117	65,857	74,996	84,550	94,533	104,961	115,849
furnishings-recreation/calif patio															
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	34,273	35,126	36,001	36,897	37,816	38,758	39,723	40,712	41,726	42,765	43,830	44,921	46,040	47,186	48,361
Accumulated depreciation	17,137	21,954	27,001	32,285	37,816	4,845	9,931	15,267	20,863	26,728	32,873	39,306	46,040	5,898	12,090
furnishings-recreation/key club															
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	115,622	118,501	121,452	124,476	127,575	130,752	134,008	137,345	140,765	144,270	147,862	151,544	155,317	159,184	163,148
Accumulated depreciation	115,622	5,925	12,145	18,671	25,515	32,688	40,202	48,071	56,306	64,922	73,931	83,349	93,190	103,470	114,204
furnishings-recreation/bridge rm															
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	59,727	61,214	62,738	64,300	65,901	67,542	69,224	70,948	72,715	74,526	76,382	78,284	80,233	82,231	84,279
Accumulated depreciation	59,727	3,061	6,274	9,645	13,180	16,886	20,767	24,832	29,086	33,537	38,191	43,056	48,140	53,450	58,995
furnishings-recreation/rendezvous															
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	20,321	20,827	21,346	21,878	22,423	22,981	23,553	24,139	24,740	25,356	25,987	26,634	27,297	27,977	28,674
Accumulated depreciation	20,321	1,041	2,135	3,282	4,485	5,745	7,066	8,449	9,896	11,410	12,994	14,649	16,378	18,185	20,072
furnishings-recreation/lorchester hall															
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	63,344	64,921	66,538	68,195	69,893	71,633	73,417	75,245	77,119	79,039	81,007	83,024	85,091	87,210	89,382
Accumulated depreciation	63,344	3,246	6,654	10,229	13,979	17,908	22,025	26,336	30,848	35,568	40,504	45,663	51,055	56,687	62,567
furnishings-recreation/lorchester sound equip															
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	72,889	74,704	76,564	78,470	80,424	82,427	84,479	86,583	88,739	90,949	93,214	95,535	97,914	100,352	102,851
Accumulated depreciation	72,889	7,470	15,313	23,541	32,170	41,214	50,687	60,608	70,991	81,854	93,214	9,554	19,583	30,106	41,140

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
furnishings-recreation/guest suite															
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	10,845	11,115	11,392	11,676	11,967	12,265	12,570	12,883	13,204	13,533	13,870	14,215	14,569	14,932	15,304
Accumulated depreciation	10,845	556	1,139	1,751	2,393	3,066	3,771	4,509	5,282	6,090	6,935	7,818	8,741	9,706	10,713
furnishings-recreation/zen garden															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	4	3	2	1	0	19	18	17	16	15	14	13	12	11	10
Replacement cost	40,494	41,502	42,535	43,594	44,679	45,792	46,932	48,101	49,299	50,527	51,785	53,074	54,396	55,750	57,138
Accumulated depreciation	32,395	35,277	38,282	41,414	44,679	2,290	4,693	7,215	9,860	12,632	15,536	18,576	21,758	25,088	28,569
furnishings-recreation/koi pond															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	5,351	5,484	5,621	5,761	5,904	6,051	6,202	6,356	6,514	6,676	6,842	7,012	7,187	7,366	7,549
Accumulated depreciation	2,140	3,290	4,497	5,761	1,181	2,420	3,721	5,085	6,514	1,335	2,737	4,207	5,750	7,366	1,510
furnishings-kitchen/key club															
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	13,161	13,489	13,825	14,169	14,522	14,884	15,255	15,635	16,024	16,423	16,832	17,251	17,681	18,121	18,572
Accumulated depreciation	13,161	674	1,383	2,125	2,904	3,721	4,577	5,472	6,410	7,390	8,416	9,488	10,609	11,779	13,000
furnishings-kitchen/residential															
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	15,763	16,155	16,557	16,969	17,392	17,825	18,269	18,724	19,190	19,668	20,158	20,660	21,174	21,701	22,241
Accumulated depreciation	15,763	808	1,656	2,545	3,478	4,456	5,481	6,553	7,676	8,851	10,079	11,363	12,704	14,106	15,569
furnishings-kitchen/employee tower															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	10	9	8	7	6	5	4	3	2	1	0	29	28	27	26
Replacement cost	45,628	46,764	47,928	49,121	50,344	51,598	52,883	54,200	55,550	56,933	58,351	59,804	61,293	62,819	64,383
Accumulated depreciation	30,419	32,735	35,147	37,659	40,275	42,998	45,832	48,780	51,847	55,035	58,351	1,993	4,086	6,282	8,584
furnishings-kitchen/emp maint															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	10	9	8	7	6	5	4	3	2	1	0	29	28	27	26
Replacement cost	14,100	14,451	14,811	15,180	15,558	15,945	16,342	16,749	17,166	17,593	18,031	18,480	18,940	19,412	19,895
Accumulated depreciation	9,400	10,116	10,861	11,638	12,446	13,288	14,163	15,074	16,022	17,007	18,031	616	1,263	1,941	2,653
furnishings-restrooms/key club															
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	30,222	30,975	31,746	32,536	33,346	34,176	35,027	35,899	36,793	37,709	38,648	39,610	40,596	41,607	42,643
Accumulated depreciation	30,222	1,549	3,175	4,880	6,669	8,544	10,508	12,565	14,717	16,969	19,324	21,786	24,358	27,045	29,850
furnishings-restrooms/lobby (dining)															
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	23,137	23,713	24,303	24,908	25,528	26,164	26,815	27,483	28,167	28,868	29,587	30,324	31,079	31,853	32,646
Accumulated depreciation	23,137	1,186	2,430	3,736	5,106	6,541	8,045	9,619	11,267	12,991	14,794	16,678	18,647	20,704	22,852
furnishings-restrooms/lobby (rec desk)															
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	45,628	46,764	47,928	49,121	50,344	51,598	52,883	54,200	55,550	56,933	58,351	59,804	61,293	62,819	64,383
Accumulated depreciation	45,628	2,338	4,793	7,368	10,069	12,900	15,865	18,970	22,220	25,620	29,176	32,892	36,776	40,832	45,068

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
furnishings-restrooms/employee tower															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	10	9	8	7	6	5	4	3	2	1	0	29	28	27	26
Replacement cost	26,970	27,642	28,330	29,035	29,758	30,499	31,258	32,036	32,834	33,652	34,490	35,349	36,229	37,131	38,056
Accumulated depreciation	17,980	19,349	20,775	22,260	23,806	25,416	27,090	28,832	30,645	32,530	34,490	1,178	2,415	3,713	5,074
furnishings-restrooms/employee maint															
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
furnishings-restrooms/food svc															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	10	9	8	7	6	5	4	3	2	1	0	29	28	27	26
Replacement cost	30,950	31,721	32,511	33,321	34,151	35,001	35,873	36,766	37,681	38,619	39,581	40,567	41,577	42,612	43,673
Accumulated depreciation	20,633	22,205	23,841	25,546	27,321	29,168	31,090	33,089	35,169	37,332	39,581	1,352	2,772	4,261	5,823
music equipment															
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	30,732	31,497	32,281	33,085	33,909	34,753	35,618	36,505	37,414	38,346	39,301	40,280	41,283	42,311	43,365
Accumulated depreciation	27,659	31,497	3,228	6,617	10,173	13,901	17,809	21,903	26,190	30,677	35,371	40,280	4,128	8,462	13,010
bingo equipment															
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	17,067	17,492	17,928	18,374	18,832	19,301	19,782	20,275	20,780	21,297	21,827	22,370	22,927	23,498	24,083
Accumulated depreciation	8,534	10,495	12,550	14,699	16,949	19,301	1,978	4,055	6,234	8,519	10,914	13,422	16,049	18,798	21,675
fire extinguishers															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
mailboxes															
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	30,875	31,644	32,432	33,240	34,068	34,916	35,785	36,676	37,589	38,525	39,484	40,467	41,475	42,508	43,566
Accumulated depreciation	29,331	31,644	1,622	3,324	5,110	6,983	8,946	11,003	13,156	15,410	17,768	20,234	22,811	25,505	28,318
directory boards															
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
signage															
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
monuments															
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	14,824	15,193	15,571	15,959	16,356	16,763	17,180	17,608	18,046	18,495	18,956	19,428	19,912	20,408	20,916
Accumulated depreciation	741	1,519	2,336	3,192	4,089	5,029	6,013	7,043	8,121	9,248	10,426	11,657	12,943	14,286	15,687

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2053
laundry equipment															
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	11,859	12,154	12,457	12,767	13,085	13,411	13,745	14,087	14,438	14,798	15,166	15,544	15,931	16,328	16,735
Accumulated depreciation	11,859	12,154	12,457	12,767	13,085	13,411	13,745	14,087	14,438	14,798	15,166	15,544	15,931	16,328	16,735
extractors															
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	32,611	33,423	34,255	35,108	35,982	36,878	37,796	38,737	39,702	40,691	41,704	42,742	43,806	44,897	46,015
Accumulated depreciation	29,350	33,423	3,426	7,022	10,795	14,751	18,898	23,242	27,791	32,553	37,534	42,742	4,381	8,979	13,805
maintenance equipment															
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	51,413	52,693	54,005	55,350	56,728	58,141	59,589	61,073	62,594	64,153	65,750	67,387	69,065	70,785	72,548
Accumulated depreciation	10,283	15,808	21,602	27,675	34,037	40,699	47,671	54,966	62,594	6,415	13,150	20,216	27,626	35,393	43,529
chevy colorado															
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	32,756	33,572	34,408	35,265	36,143	37,043	37,965	38,910	39,879	40,872	41,890	42,933	44,002	45,098	46,221
Accumulated depreciation	19,108	22,381	25,806	29,388	33,131	37,043	3,164	6,485	9,970	13,624	17,454	21,467	25,668	30,065	34,666
Contingency - 5%	96,461	54,541	77,558	10,237	85,968	100,649	8,988	101,381	220,188	14,287	107,813	20,614	169,747	17,462	53,087
TOTAL Accumulated depreciation	12,444,766	12,163,626	12,836,372	12,999,655	14,729,088	14,924,684	14,756,804	16,690,201	16,843,310	14,279,552	16,220,437	16,153,938	18,157,266	16,895,098	18,962,598

CONDITION ASSESSMENT

This **Condition Assessment** is a re-evaluation of those major components that are subject to deterioration at a predictable rate and within a thirty (30) year projection of the study. A threshold of \$1000 has been utilized in this report, and therefore any component with an average cost of less than that would be presumed to be funded from the operating account. Those elements with anticipated life expectancies of more than thirty (30) years (i.e. concrete surfaces, building superstructures, sewers, main electrical systems etc.) have, for the purposes of this study been defined as "lifetime components".

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

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

DATE OF SURVEY: August 14, 2023
INSPECTOR(S): Scott Clements, Cai Deering & Chase Garcia
OTHERS PRESENT: Michael & Freddy



LAGUNA WOODS MUTUAL NO. FIFTY

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



MODIFIED CAP SHEET ROOF (TYPICAL)

OBSERVATIONS: *This component includes the modified cap-sheet roofing (flat). We were informed that it is anticipated to be replaced in 2024. On this type of structure, 2 layers are generally permitted. However, if the association should decide to re-roof over the existing roofing, experience dictates that the typical useful life of the new materials would be reduced by approximately one third (33%). The average component cost and typical useful life reflect removal of the existing roofing prior to the installation of the new roofing.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 250,000

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

CATEGORY:	ROOF/DECKS	
COMPONENT(S):	CONCRETE TILE ROOF	ID#(S) 0102



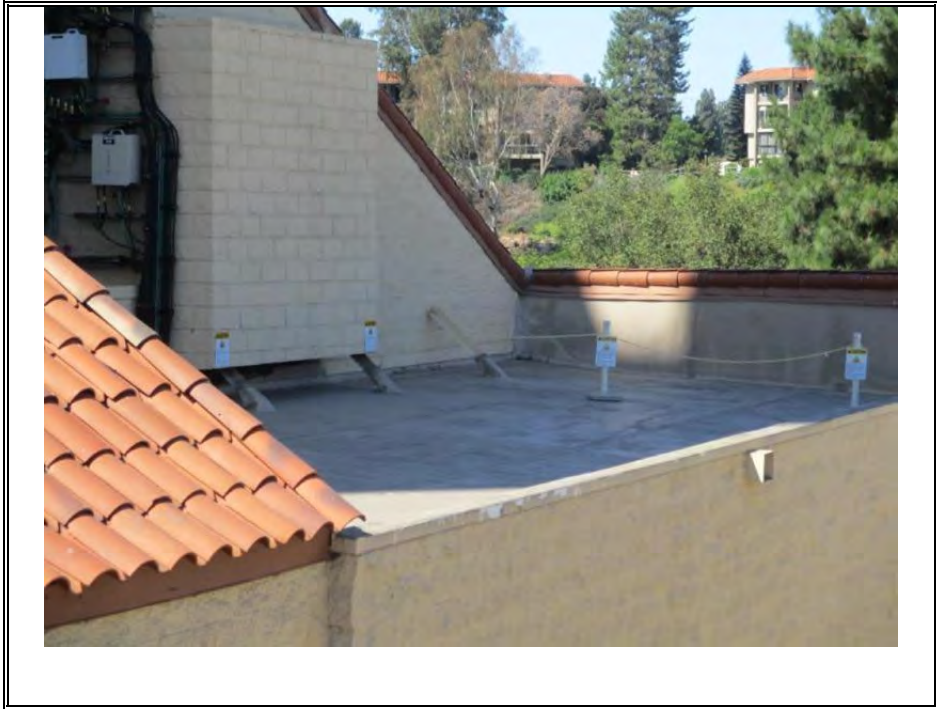
CONCRETE TILE ROOF (TYPICAL)

OBSERVATIONS: *This component includes the concrete tile roofing (sloped) on Towers 1 and 2. It appeared to be in an average condition for its age. Although the tile itself has a life expectancy of more than 35 years, replacement typically becomes necessary because of degradation of the underlayment. The remaining life expectancy is based upon the estimated age of the roofing, as the underlayment was not visible.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 814,300

TO PROTECT YOUR INVESTMENT: *Periodic maintenance should include an examination for any broken tiles, which should be replaced as necessary. All flashings should also be regularly examined and re-sealed as necessary. In addition, any valley flashings should be cleared of debris, which can cause damming and associated leakage. A maintenance contract with a licensed roofing contractor is strongly recommended.*

CATEGORY:	ROOF/DECKS	
COMPONENT(S):	MEMBRANE ROOF	ID#(S) 0103



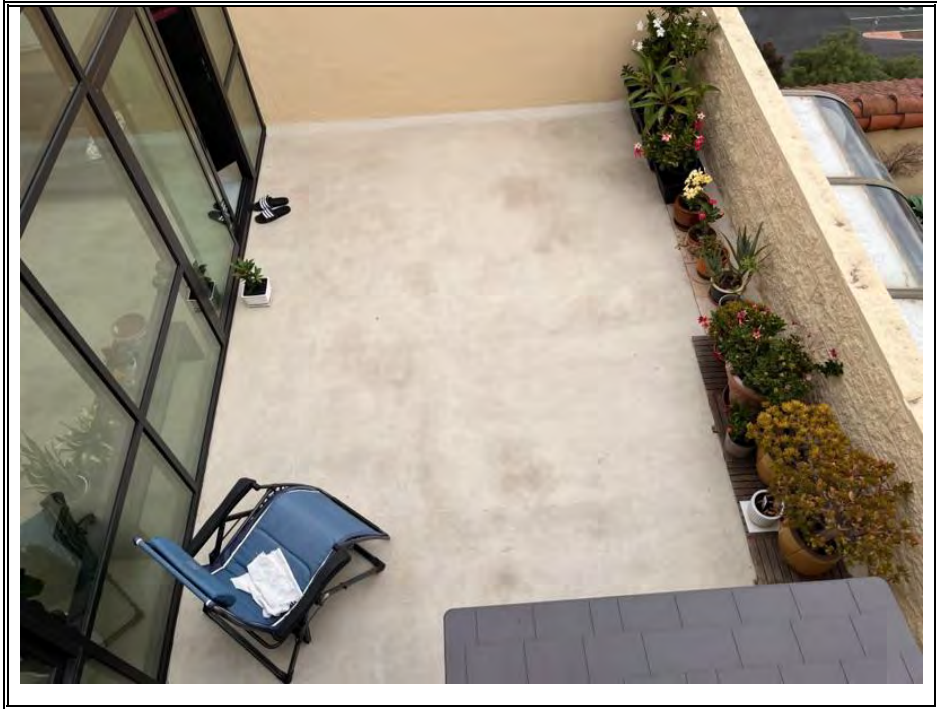
MEMBRANE ROOF (TYPICAL)

OBSERVATIONS: *This component includes the PVC membrane roofing system (flat) on the penthouse levels. We were previously informed that it was installed circa 2001, and it appeared to be in an average condition. Upon future replacement of the roofing, all existing materials should first be removed to obtain the greatest life expectancy of the new materials.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	7 YEAR(S)
AVERAGE COMPONENT COST:	\$ 53,300

TO PROTECT YOUR INVESTMENT: *Periodic maintenance should include an examination for, and resealing of any separated laps and seams. All flashings should also be regularly examined and resealed as necessary with compatible sealants (further information with regards to compatible sealants should be obtained from a qualified roofing consultant). Plastic roofing cement and petroleum distillate products must not be used under any circumstances. Roof drains should be maintained in a clean and operational condition at all times to prevent damming, water retention and associated leakage (including regular examination and clearance of any obstructions. A maintenance contract with a licensed roofing contractor that is certified in installation of PVC roofing systems is strongly recommended.*

CATEGORY:	ROOF/DECKS	
COMPONENT(S):	MEMBRANE DECKS- UNITS (RESURFACE)	ID#(S) 0104



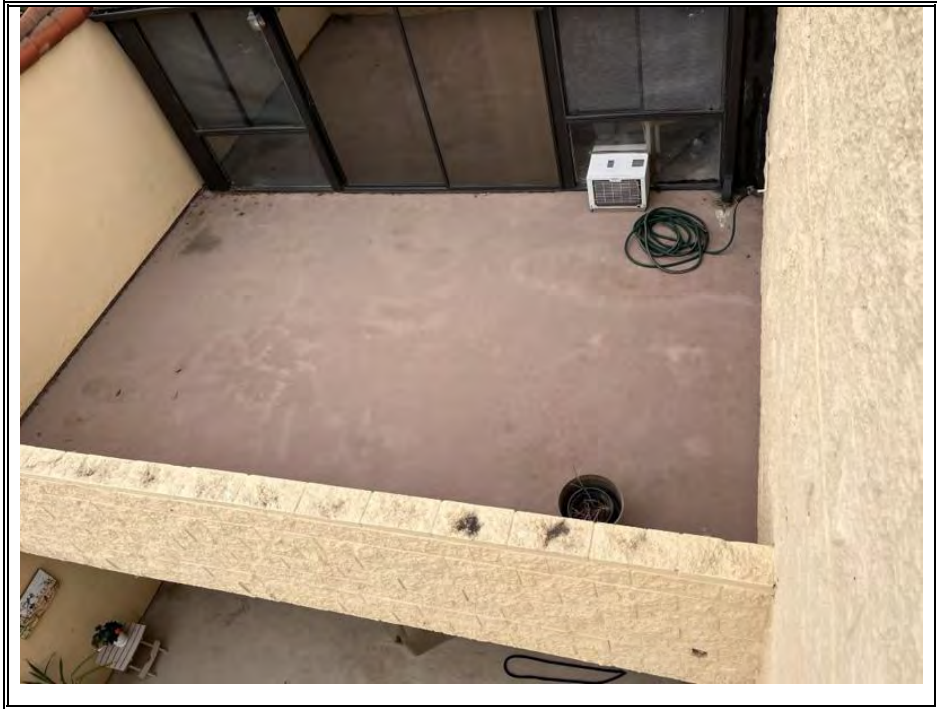
MEMBRANE DECKS- UNITS (RESURFACE) (TYPICAL)

OBSERVATIONS: *This component includes the membrane deck surfaces of the individual unit balconies. They were inaccessible for inspection (unit access required) and for reporting purposes the remaining life has been estimated. Resurfacing of these areas is critical to prevent internal damage to the structural elements and possible leakage into areas adjacent to, or beneath these decks. The average component cost does not provide for any possible repairs/replacement of substrate damage that is sometimes discovered upon future removal of the deck surfacing.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 194,700

TO PROTECT YOUR INVESTMENT: *Maintenance of membrane deck surfaces entails cleaning, periodic examination for, and repair of, any cracks or deterioration. Ideally, re-sealing of the surface should be performed every 4-5 years to obtain the greatest life expectancy from this component. Installations such as carpeting or tile can impair the waterproofing and sometimes change drainage patterns, and accordingly should be discouraged. Patio furniture feet, etc. should be properly protected and potted plants should be elevated on suitable drained platforms.*

CATEGORY:	ROOF/DECKS	
COMPONENT(S):	MEMBRANE DECKS- UNITS (COATING)	ID#(S) 0105



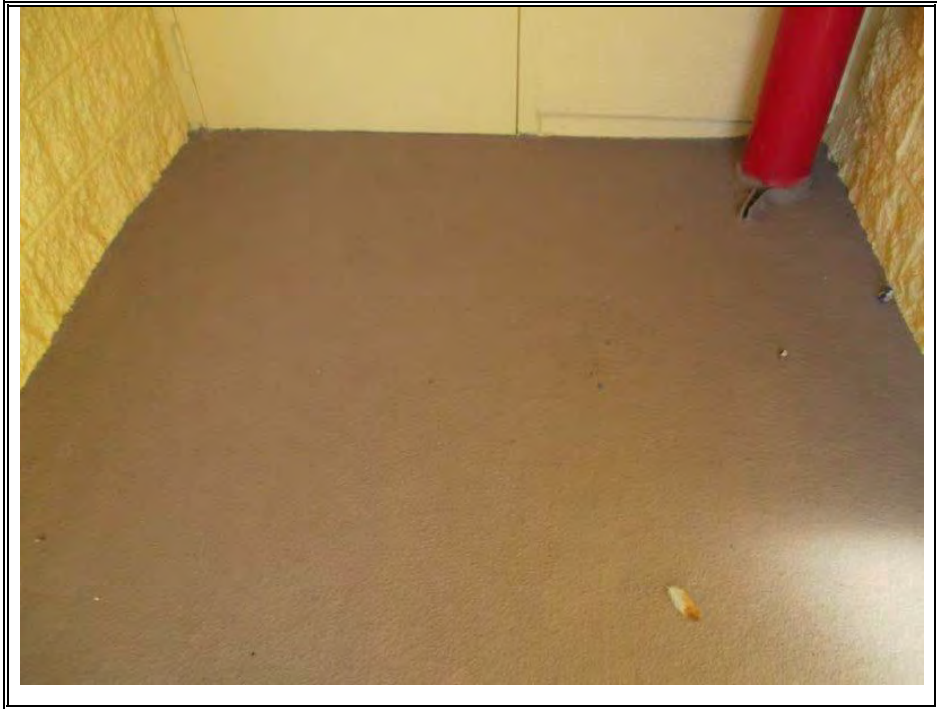
MEMBRANE DECKS- UNITS (COATING) (TYPICAL)

OBSERVATIONS: *This component includes the coating for the deck surfaces. It was inaccessible for inspection (unit access required); however, we were previously informed that it was applied in 2017 and for reporting purposes the remaining life has been estimated.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 63,350

TO PROTECT YOUR INVESTMENT: *Maintenance of membrane deck surfaces entails cleaning, periodic examination for, and repair of, any cracks or deterioration. Ideally, re-sealing of the surface should be performed every 4-5 years to obtain the greatest life expectancy from this component. Installations such as carpeting or tile can impair the waterproofing and sometimes change drainage patterns, and accordingly should be discouraged. Patio furniture feet, etc. should be properly protected and potted plants should be elevated on suitable drained platforms.*

CATEGORY:	ROOF/DECKS	
COMPONENT(S):	MEMBRANE DECKS- COMMON (RESURFACE)	ID#(S) 0106



MEMBRANE DECKS- COMMON (RESURFACE) (TYPICAL)

OBSERVATIONS: *This component includes the membrane deck surfaces of the exterior landings outside of the stairwells. They appeared to be in an average condition for their age. Resurfacing of these areas is critical to prevent internal damage to the structural elements and possible leakage into areas adjacent to, or beneath these decks. The average component cost does not provide for any possible repairs/replacement of substrate damage that is sometimes discovered upon future removal of the deck surfacing.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 22,650

TO PROTECT YOUR INVESTMENT: *Maintenance of membrane deck surfaces entails cleaning, periodic examination for, and repair of, any cracks or deterioration. Ideally, re-sealing of the surface should be performed every 4-5 years to obtain the greatest life expectancy from this component. Installations such as carpeting or tile can impair the waterproofing and sometimes change drainage patterns, and accordingly should be discouraged. Patio furniture feet, etc. should be properly protected and potted plants should be elevated on suitable drained platforms.*

CATEGORY:	ROOF/DECKS	
COMPONENT(S):	MEMBRANE DECKS- COMMON (COATING)	ID#(S) 0107



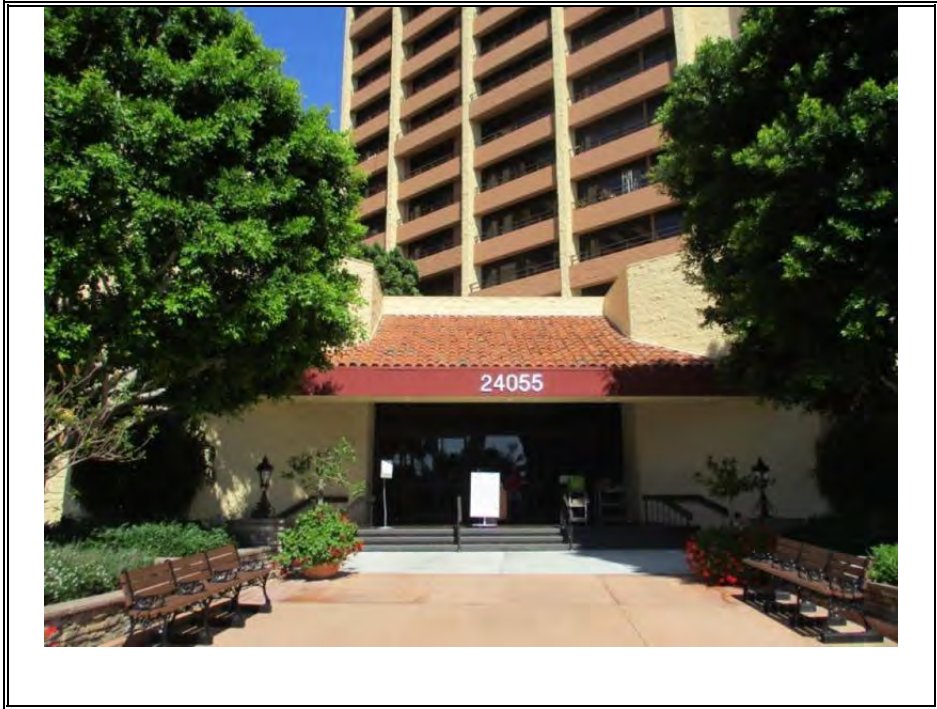
MEMBRANE DECKS- COMMON (COATING) (TYPICAL)

OBSERVATIONS: *This component includes the coating for the deck surfaces. It appeared to be in average condition for its age.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 8,000

TO PROTECT YOUR INVESTMENT: *Maintenance of membrane deck surfaces entails cleaning, periodic examination for, and repair of, any cracks or deterioration. Ideally, re-sealing of the surface should be performed every 4-5 years to obtain the greatest life expectancy from this component. Installations such as carpeting or tile can impair the waterproofing and sometimes change drainage patterns, and accordingly should be discouraged. Patio furniture feet, etc. should be properly protected and potted plants should be elevated on suitable drained platforms.*

CATEGORY:	ROOF/DECKS	
COMPONENT(S):	GUTTERS & DOWNSPOUTS	ID#(S) 0108



GUTTERS & DOWNSPOUTS (TYPICAL)

OBSERVATIONS: *The galvanized and aluminum gutters and downspouts appeared to be in an average condition. It is recommended that replacement be done on an as-needed basis and funded from the operating account. The importance of a properly functioning water removal system lies in the fact that other components can be affected considerably (i.e. integrity of the roof, siding, paint, termite infestation, etc.).*

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

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

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



FOUNDATIONS/STRUCTURAL FRAME (TYPICAL)

OBSERVATIONS: *This component includes the foundations and structural frame, along with the exterior surfaces of the maintenance building and the 2 residential towers. Provided there are no major catastrophes, the proper drainage principles are maintained and that structural pest control procedures are adhered to, this would normally be a lifetime component.*

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

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

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



STRUCTURAL PEST CONTROL (TYPICAL)

OBSERVATIONS: *This component addresses the potential fumigation of the buildings. When and where an infestation of wood destroying pests or organisms occurs, and how severe the infestation will be, is difficult to predict. The California Department of Real Estate (DRE) suggests that annual inspections be performed to discover any infestation in its early stages before it becomes a serious problem. As these buildings are primarily concrete and steel, no funding for complete fumigation has been provided; it is recommended that any necessary treatments should be funded on an as-needed basis from the operating account.*

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

TO PROTECT YOUR INVESTMENT: *A maintenance contract with a qualified pest control contractor is recommended, which can minimize the necessity for fumigation. Repair loose or cracked siding or stucco, peeling paint and gaps at trim around windows and doors to prevent moisture getting into the framing leading to termite infestation, fungus, and/or mold. Low foundation walls, cracks in foundation walls, leaking pipes, over-watered landscape surrounding the structure, and damaged or nonexistent gutters and downspouts that discharge near the perimeter of the structures should be monitored and repaired as necessary.*

CATEGORY:	STRUCTURE	
COMPONENT(S):	BUILDING WATERPROOFING CAULK & SEAL	ID#(S) 0203



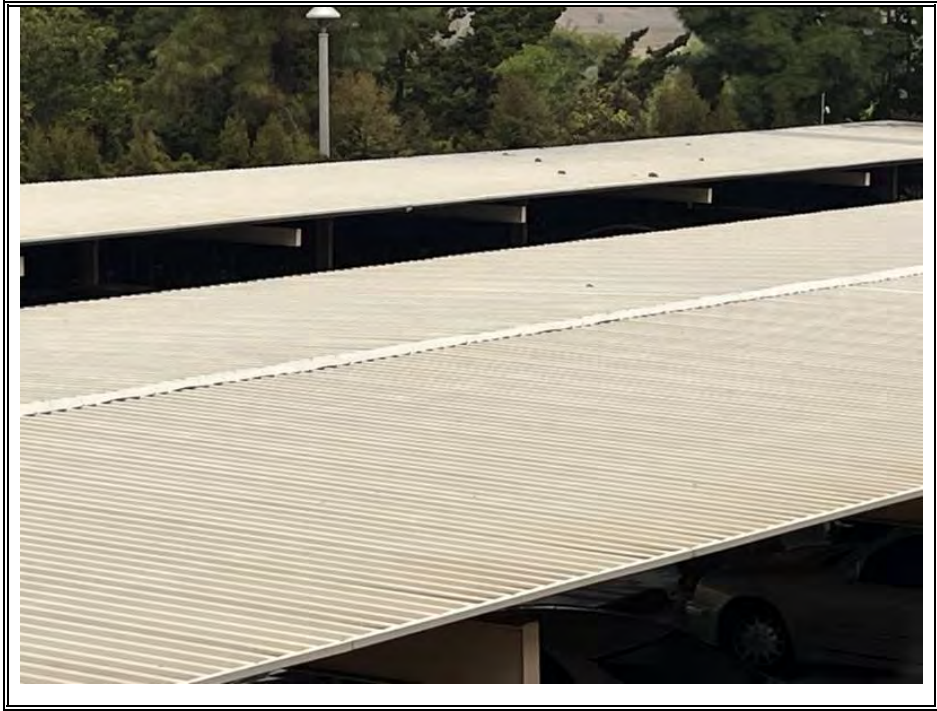
BUILDING WATERPROOFING CAULK & SEAL (TYPICAL)

OBSERVATIONS: *This component addresses the waterproofing, including caulk and sealants between the panels and the exterior building surfaces. The rate of deterioration, and therefore the need for re-caulking, is difficult to predict. The current allowance is based on recent historical costs associated with the weather shell of the buildings. The Exterior Penthouse Patio Waterproofing project was conducted in 2015 and the remaining life expectancy has been adjusted to coincide with the exterior flatwork cycles.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 101,400

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

CATEGORY:	STRUCTURE	
COMPONENT(S):	CARPORTS	ID#(S) 0204



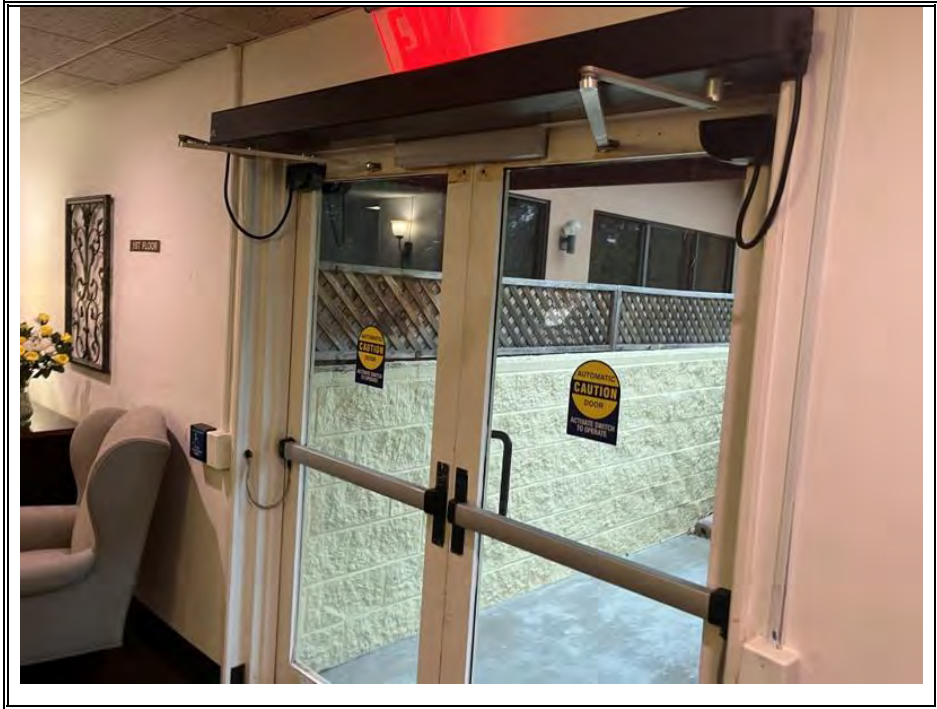
CARPORTS (TYPICAL)

OBSERVATIONS: *This component includes the sheet metal roofing on the carports. It appeared to be in an average condition. It is recommended that further evaluation be obtained from a licensed roofing contractor.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	6 YEAR(S)
AVERAGE COMPONENT COST:	\$ 355,850

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

CATEGORY:	STRUCTURE	
COMPONENT(S):	AUTOMATIC DOORS	ID#(S) 0205



AUTOMATIC DOORS (TYPICAL)

OBSERVATIONS: *This component includes the automatic doors for the elevator lobby and other common areas. We were previously informed two were installed circa 2012, and they all appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	8 YEAR(S)
AVERAGE COMPONENT COST:	\$ 16,150

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	STRUCTURE	
COMPONENT(S):	WINDOW REPLACEMENT	ID#(S) 0206



WINDOW REPLACEMENT (TYPICAL)

OBSERVATIONS: *This component includes an allowance for window film and/or periodic replacement of the window frames of the tower buildings and maintenance building.*

TYPICAL USEFUL LIFE:	2 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 3,500

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

CATEGORY:	STRUCTURE	
COMPONENT(S):	COURTYARD WATERPROOFING	ID#(S) 0207



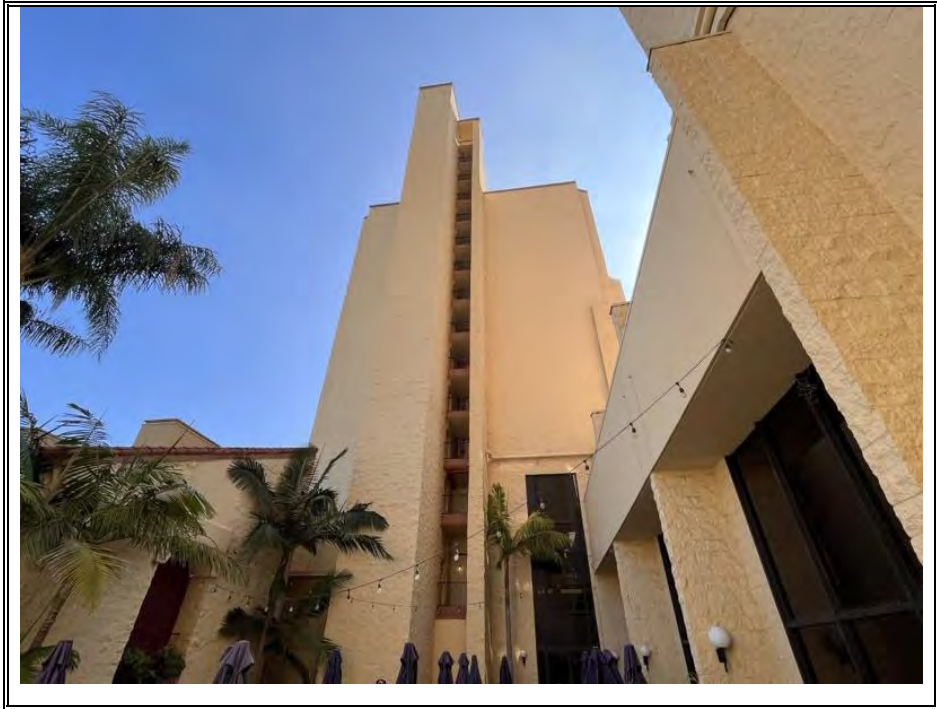
COURTYARD WATERPROOFING (TYPICAL)

OBSERVATIONS: *This component addresses the waterproofing in the courtyard at the west end of the residential area (Zen Garden). We were informed that it was failing and signs of leaks through the concrete surfaces were observed in the equipment room underneath the courtyard. We were informed it is to be completed in 2023.*

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

TO PROTECT YOUR INVESTMENT: N/A

CATEGORY:	<i>PAIN</i>	
COMPONENT(S):	<i>EXTERIOR FLATWORK</i>	ID#(S) 0301



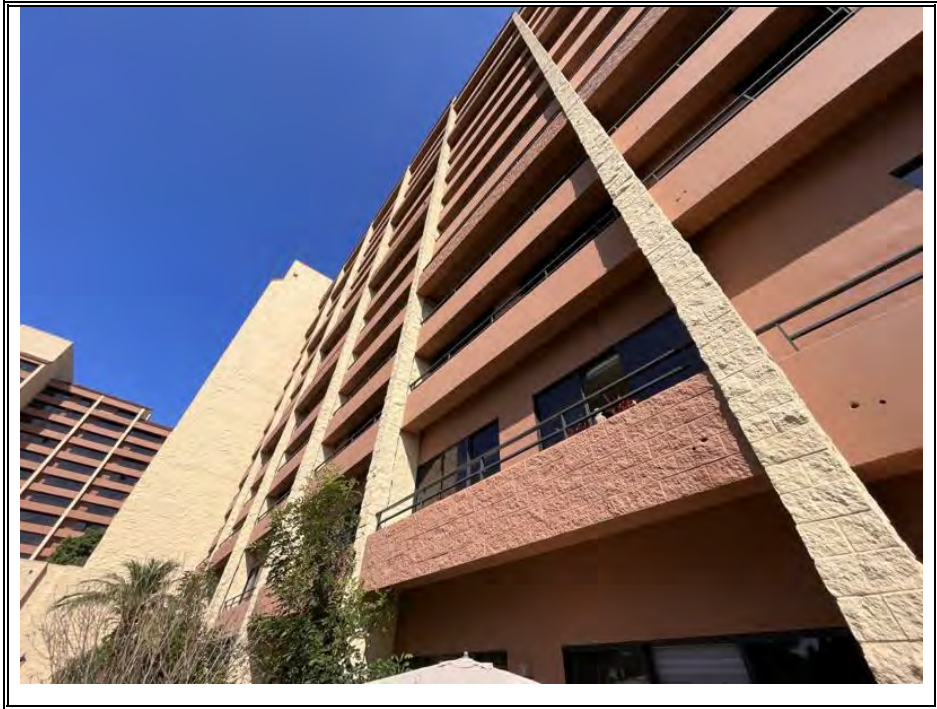
EXTERIOR FLATWORK (TYPICAL)

OBSERVATIONS: *This component includes the painted surfaces of the concrete on the exteriors of Towers 1 and 2. We were previously informed that painting was done in 2017 and the surfaces appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 802,950

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

CATEGORY:	PAINT	
COMPONENT(S):	TRIM/RAILINGS/WINDOWFRAMES	ID#(S) 0302



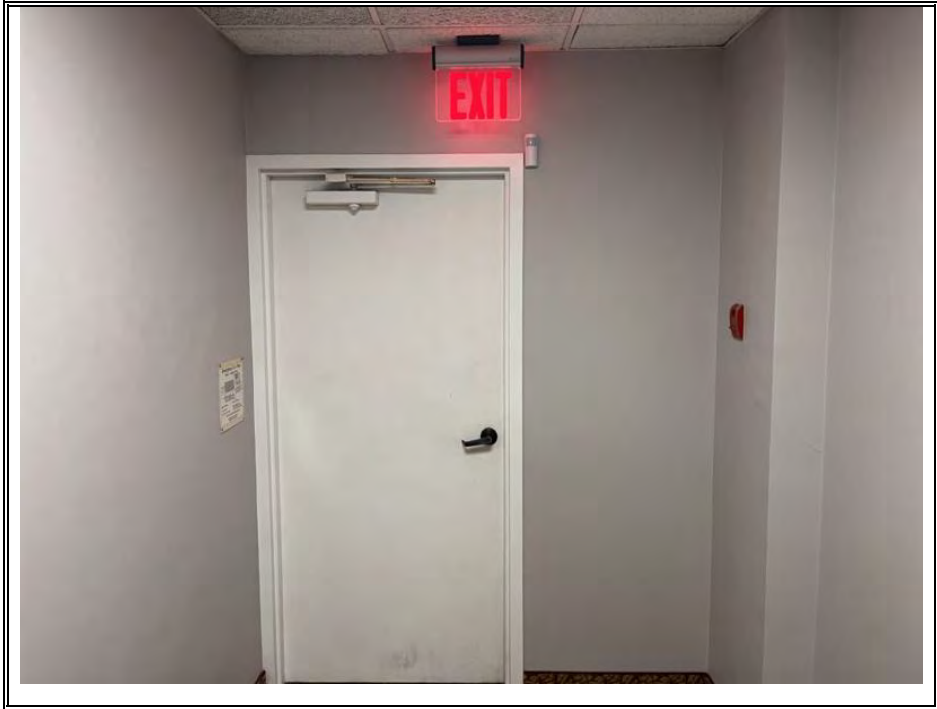
TRIM/RAILINGS/WINDOWFRAMES (TYPICAL)

OBSERVATIONS: *This component includes the painted surfaces of the metal and concrete trim and balcony railings on Towers 1 and 2, the maintenance building, and miscellaneous common areas. Also included are the aluminum window frames at the tower buildings. We were previously informed that painting was done in 2017 and the surfaces appeared to be in good condition.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 1,012,700

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

CATEGORY:	<i>PAINT</i>	
COMPONENT(S):	<i>DOORS</i>	ID#(S) 0303



DOORS (TYPICAL)

OBSERVATIONS: *This component includes the painted surfaces of the exteriors of the individual unit doors, as well as both sides of the common area doors. They appeared to be in an average condition for their age.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 87,350

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

CATEGORY:	<i>PAINT</i>	
COMPONENT(S):	<i>WALLPAPER</i>	ID#(S) 0304



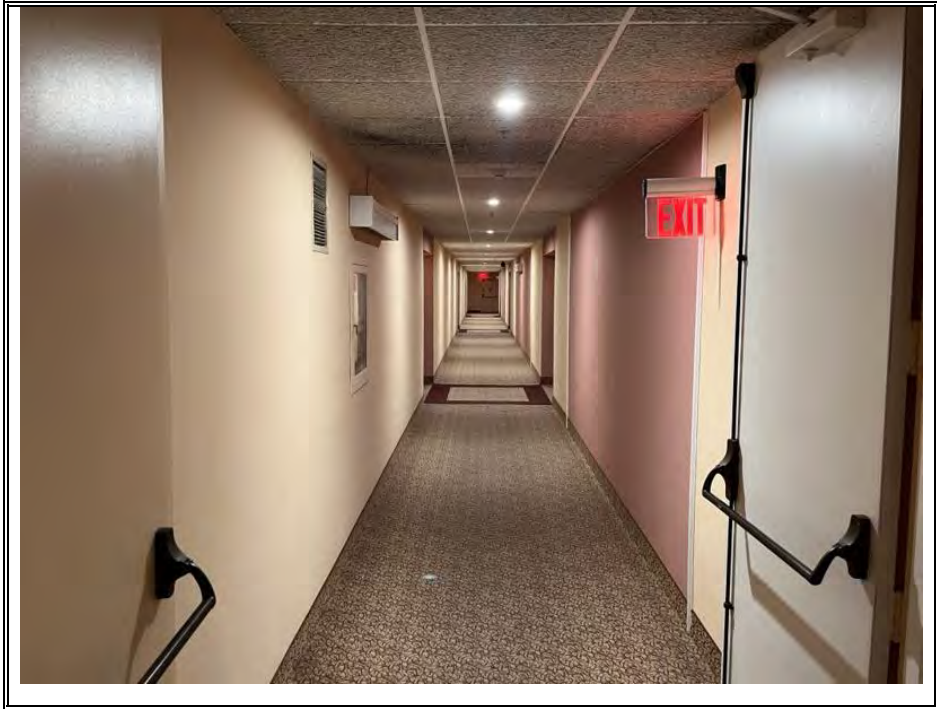
WALLPAPER (TYPICAL)

OBSERVATIONS: *This component includes the wallpapered surfaces of the recreation facilities. They appeared to be in an aging condition.*

TYPICAL USEFUL LIFE:	8 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 3,850

TO PROTECT YOUR INVESTMENT: *Any peeling sections of wallpaper should be re-glued upon discovery in order to preserve the integrity of the remaining sections.*

CATEGORY:	PAINT	
COMPONENT(S):	INTERIOR FLATWORK-INTERNAL HALLS (PH1)	ID#(S) 0305



INTERIOR FLATWORK-INTERNAL HALLS (PH1) (TYPICAL)

OBSERVATIONS: *This component includes the first phase of the painted surfaces of the internal hallways and elevator lobbies. They appeared to be in an average condition for their age.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 115,950

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

CATEGORY:	PAINT	
COMPONENT(S):	INTERIOR FLATWORK-INTERNAL HALLS (PH2)	ID#(S) 0306



INTERIOR FLATWORK-INTERNAL HALLS (PH2) (TYPICAL)

OBSERVATIONS: *This component includes the second phase of the painted surfaces of the internal hallways and elevator lobbies. They appeared to be in an average condition for their age.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 115,950

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

CATEGORY:	PAINT	
COMPONENT(S):	INTERIOR FLATWORK-REC ROOMS	ID#(S) 0307



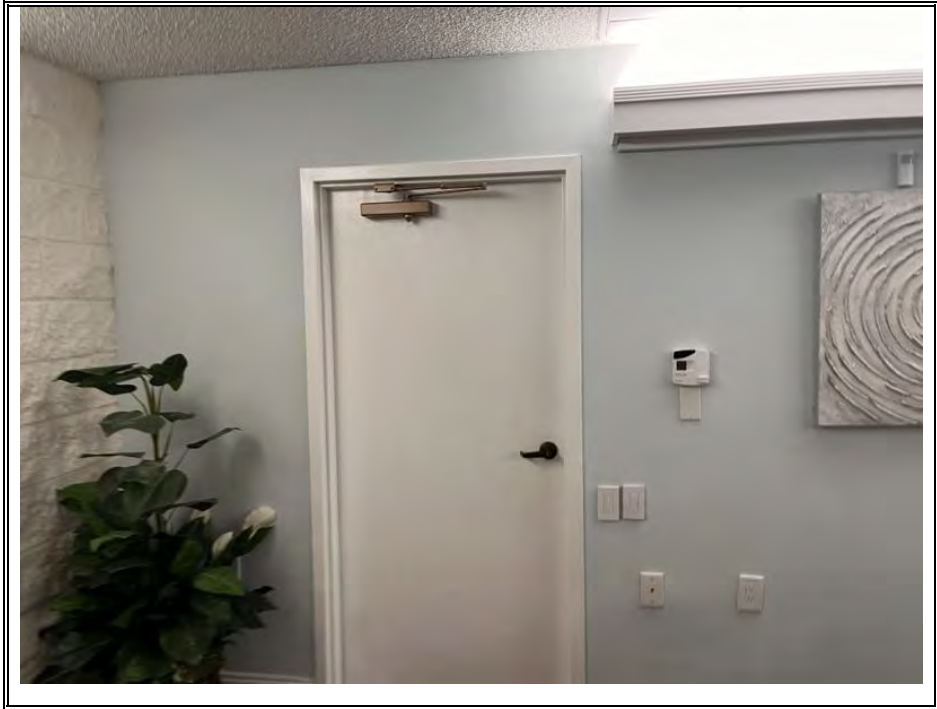
INTERIOR FLATWORK-REC ROOMS (TYPICAL)

OBSERVATIONS: *This component includes the painted surfaces of the recreation rooms/areas. They appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	8 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 41,200

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

CATEGORY:	PAINT	
COMPONENT(S):	INTERIOR FLATWORK-ADMINISTRATION	ID#(S) 0308



INTERIOR FLATWORK-ADMINISTRATION (TYPICAL)

OBSERVATIONS: *This component includes the painted surfaces of the administrative rooms and offices. They appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	5 YEAR(S)
AVERAGE COMPONENT COST:	\$ 23,600

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

CATEGORY:	PAINT	
COMPONENT(S):	IRONWORK-EXTERIOR (GROUNDS)	ID#(S) 0309



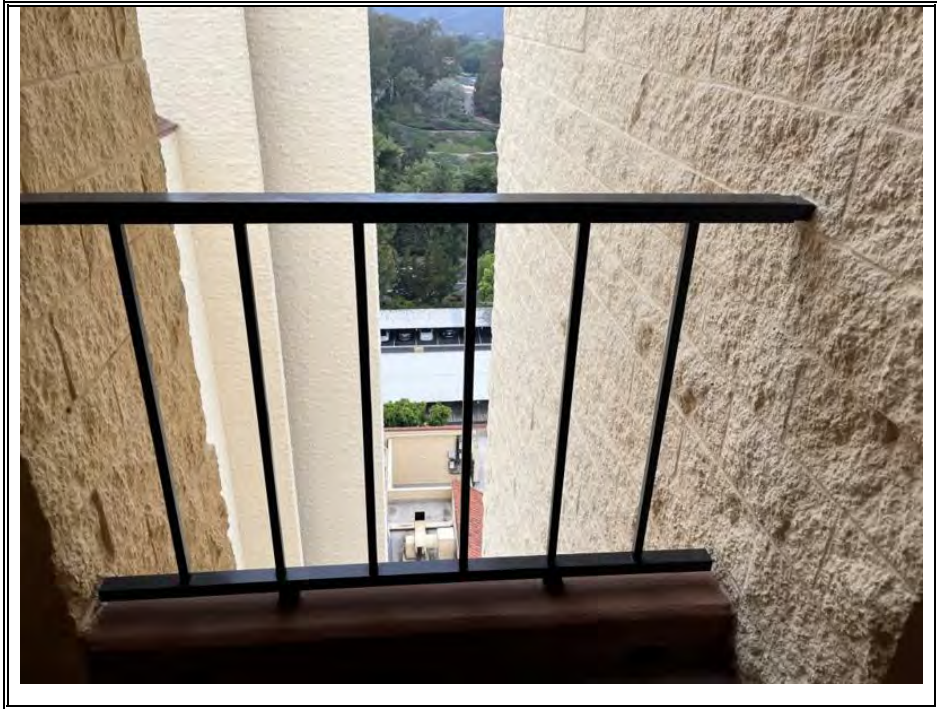
IRONWORK-EXTERIOR (GROUNDS) (TYPICAL)

OBSERVATIONS: *This component includes the painted surfaces of the wrought iron at the common area grounds. They generally appeared to be in an average condition.*

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

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

CATEGORY:	PAINT	
COMPONENT(S):	ALUMINUM-EXTERIOR (TOWERS)	ID#(S) 0310



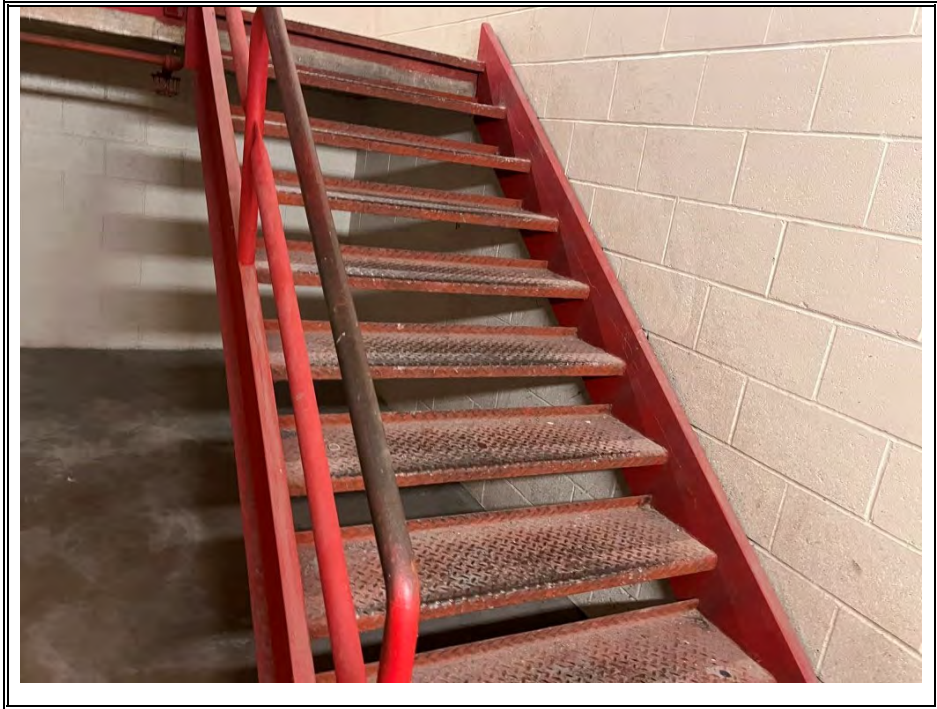
ALUMINUM-EXTERIOR (TOWERS) (TYPICAL)

OBSERVATIONS: *This component includes the painted surfaces of the anodized aluminum at the tower balconies. We were previously informed that they were painted in 2017 and they appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 262,300

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

CATEGORY:	PAINT	
COMPONENT(S):	IRONWORK-INTERIOR	ID#(S) 0311



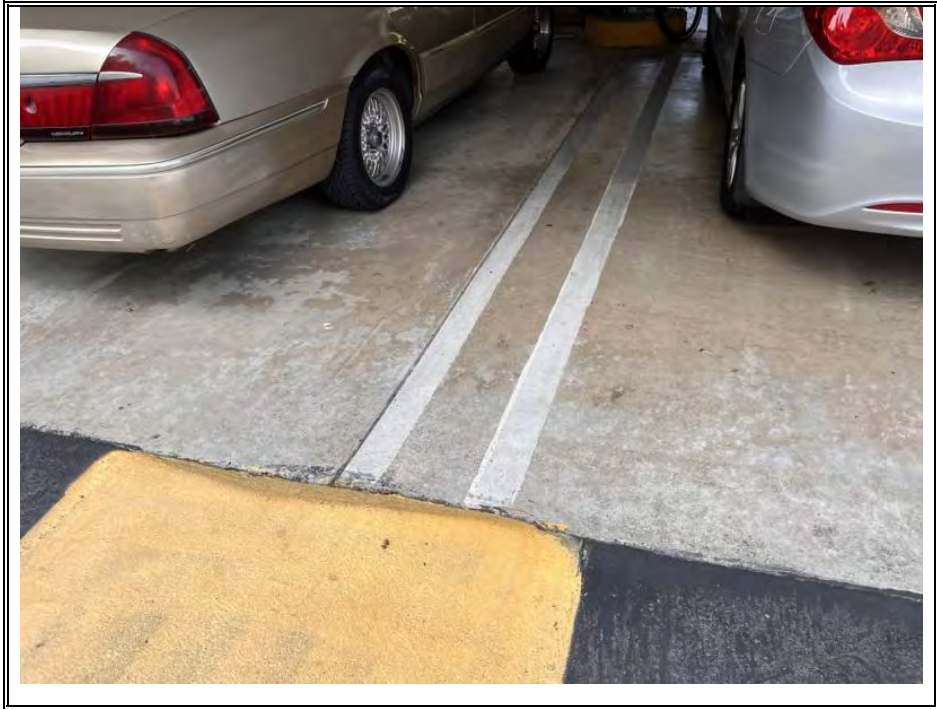
IRONWORK-INTERIOR (TYPICAL)

OBSERVATIONS: *This component includes the painted surfaces of the wrought iron handrails and guardrails in the stairwells, and miscellaneous interior common areas. They appeared to be in an aging condition.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 13,150

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

CATEGORY:	<i>PAIN</i>	
COMPONENT(S):	<i>PARKING STRIPES & CURBING</i>	ID#(S) 0312



PARKING STRIPES & CURBING (TYPICAL)

OBSERVATIONS: *This component includes the painted parking stripes that delineate the individual parking spaces in the parking areas and carports, as well as curb painting. We were informed that it is performed as needed and funded from the operating budget.*

TYPICAL USEFUL LIFE:	<i>N/A YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>N/A YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 0</i>

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

CATEGORY:	MECHANICAL	
COMPONENT(S):	COOLING TOWER	ID#(S) 0401



COOLING TOWER (TYPICAL)

OBSERVATIONS: *This component includes a cooling tower for the chiller condenser water. We were informed that it was installed in 2023 and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	19 YEAR(S)
AVERAGE COMPONENT COST:	\$ 505,250

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	ADAPTIVE FREQUENCY DRIVE	ID#(S) 0402



ADAPTIVE FREQUENCY DRIVE (TYPICAL)

OBSERVATIONS: *This component includes the Adaptive Frequency Drive system serving the chillers. We were informed that one was placed into service in 2023, and the other is anticipated to be installed in 2024. For reporting purposes the remaining lives have been averaged.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	9 YEAR(S)
AVERAGE COMPONENT COST:	\$ 340,000

TO PROTECT YOUR INVESTMENT: N/A

CATEGORY:	MECHANICAL	
COMPONENT(S):	FAN MOTORS	ID#(S) 0403



FAN MOTORS (TYPICAL)

OBSERVATIONS: *This component includes an allowance for refurbishment of the fan motors serving S-4, S-5, S-10, and the cooling tower. They appeared to be well maintained and in good condition.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	4 YEAR(S)
AVERAGE COMPONENT COST:	\$ 10,900

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: MECHANICAL

COMPONENT(S): CENTRIFUGAL PUMPS

ID#(S) 0404



CENTRIFUGAL PUMPS (TYPICAL)

OBSERVATIONS: *This component includes the centrifugal pumps for the chiller condenser water. We were informed that they are to be rebuilt in 2024.*

TYPICAL USEFUL LIFE:

15 YEAR(S)

ESTIMATED REMAINING LIFE:

0 YEAR(S)

AVERAGE COMPONENT COST:

\$ 130,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	CHEMICAL TREATMENT	ID#(S) 0405



CHEMICAL TREATMENT (TYPICAL)

OBSERVATIONS: *This component includes chemical treatment for the cooling tower sump. It appeared to be in good condition. We were previously informed that funding for maintenance is provided for in the operating budget.*

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

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	VFD	ID#(S) 0406



VFD (TYPICAL)

OBSERVATIONS: *This component provides an allowance for rebuilding the 2 variable frequency drives for the condenser water pumps. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	14 YEAR(S)
AVERAGE COMPONENT COST:	\$ 30,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	CENTRAL CHILLER PLANTS	ID#(S) 0407



CENTRAL CHILLER PLANTS (TYPICAL)

OBSERVATIONS: *This component includes the central chiller plants for the chilled water systems serving Towers 1 & 2. They appeared to be in functional condition, and we were previously informed that they receive regular maintenance.*

TYPICAL USEFUL LIFE:	35 YEAR(S)
ESTIMATED REMAINING LIFE:	5 YEAR(S)
AVERAGE COMPONENT COST:	\$ 749,050

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	PURGE UNITS	ID#(S) 0408



PURGE UNITS (TYPICAL)

OBSERVATIONS: *This component includes the purge units for the purge and condensing unit. They appeared to be in average to aging condition.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 12,600

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	VARIABLE FREQUENCY DRIVES	ID#(S) 0409



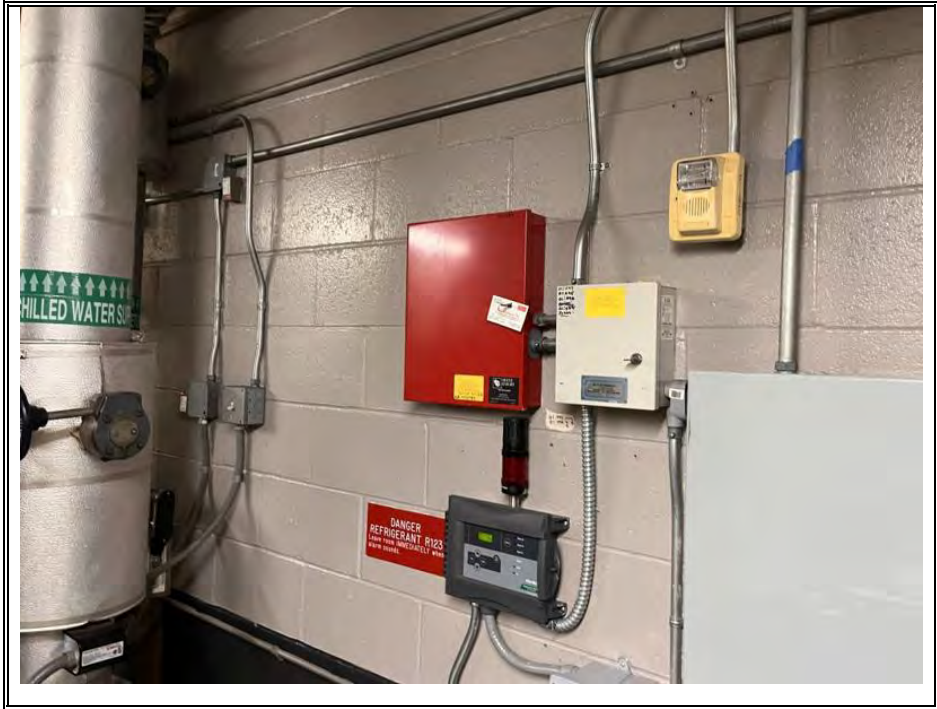
VARIABLE FREQUENCY DRIVES (TYPICAL)

OBSERVATIONS: *This component includes an allowance for refurbishment of the variable frequency drives serving S-4, S-5, hot water pumps, and centrifugal chillers. They appeared to be well maintained and in good condition.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	4 YEAR(S)
AVERAGE COMPONENT COST:	\$ 83,150

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	HALOGEN ALARM CENTER	ID#(S) 0410



HALOGEN ALARM CENTER (TYPICAL)

OBSERVATIONS: *This component includes a halogen alarm center for the chiller plant monitor. We were informed that it was installed in 2021 and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	22 YEAR(S)
AVERAGE COMPONENT COST:	\$ 11,650

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	CHILLED WATER PUMPS	ID#(S) 0411



CHILLED WATER PUMPS (TYPICAL)

OBSERVATIONS: *This component includes the chilled water pumps for the chiller plant. They appeared to be in average condition.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	4 YEAR(S)
AVERAGE COMPONENT COST:	\$ 21,800

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	FREQUENCY DRIVE UNITS	ID#(S) 0412



FREQUENCY DRIVE UNITS (TYPICAL)

OBSERVATIONS: *This component includes the frequency drive units for the chilled water pumps. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 10,350

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	EXHAUSTER	ID#(S) 0413



EXHAUSTER (TYPICAL)

OBSERVATIONS: *This component includes an exhauster for the generator room. It appeared to be in average condition for its age.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 6,350

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	BOILERS-CLOSED LOOP SYS	ID#(S) 0414



BOILERS-CLOSED LOOP SYS (TYPICAL)

OBSERVATIONS: *This component includes the hot water boilers for the closed loop system. We were previously informed that they were installed in 2014 and they appeared to be in good condition.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 147,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	BOILERS-CLOSED LOOP SYS (2000)	ID#(S) 0415



BOILERS-CLOSED LOOP SYS (2000) (TYPICAL)

OBSERVATIONS: *This component includes the hot water boilers for the closed loop system. We were previously informed that they were installed in 2016 and they appeared to be in good condition.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	17 YEAR(S)
AVERAGE COMPONENT COST:	\$ 147,150

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	CLOSED LOOP PUMPS	ID#(S) 0416



CLOSED LOOP PUMPS (TYPICAL)

OBSERVATIONS: *This component includes 2 closed loop pumps for the hot water closed loop circuit. We were informed that they were rebuilt in 2018 and they appeared to be in good condition.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	9 YEAR(S)
AVERAGE COMPONENT COST:	\$ 21,600

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	VERTICAL EXHAUSTERS	ID#(S) 0417



VERTICAL EXHAUSTERS (TYPICAL)

OBSERVATIONS: *This component includes 3 vertical exhausters for the equipment room. They appeared to be in various conditions, and for the purposes of reporting the remaining life has been averaged.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	6 YEAR(S)
AVERAGE COMPONENT COST:	\$ 9,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	AIR SIDE FAN COIL UNITS	ID#(S) 0418



AIR SIDE FAN COIL UNITS (TYPICAL)

OBSERVATIONS: *This component includes the air side fan coil units, which we were informed are replaced on an as-needed basis and funded from the operating account.*

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

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	FAN COIL UNIT S-5	ID#(S) 0419



FAN COIL UNIT S-5 (TYPICAL)

OBSERVATIONS: *This component includes a fan coil unit for the common area HVAC system. It appeared to be in functional condition, and we were previously informed that it receives regular maintenance.*

TYPICAL USEFUL LIFE:	35 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 40,700

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	MOTOR CONTROL PANEL	ID#(S) 0420



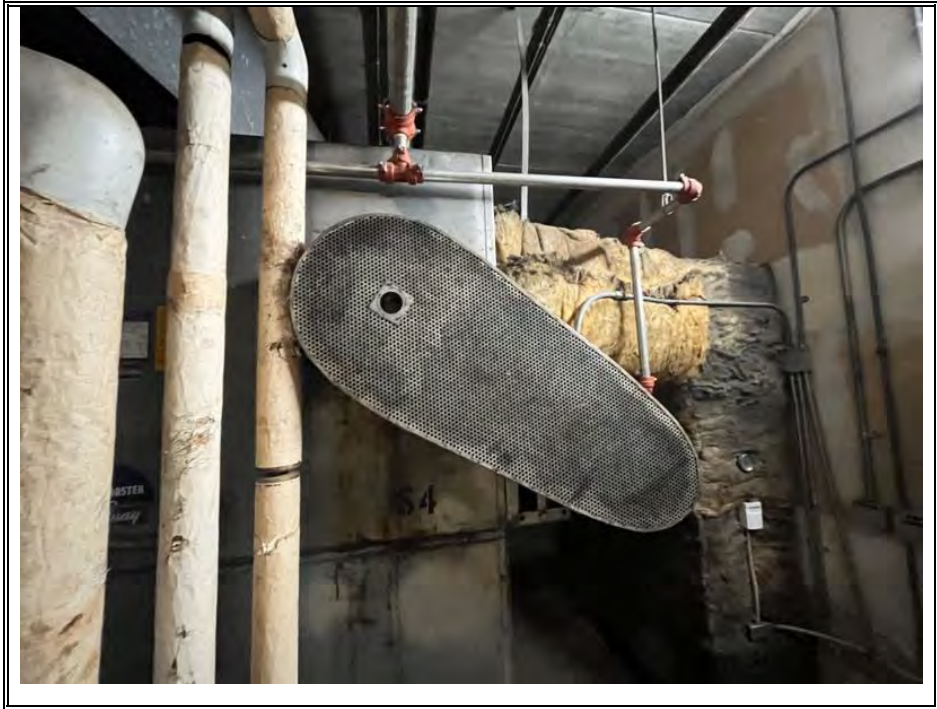
MOTOR CONTROL PANEL (TYPICAL)

OBSERVATIONS: *This component includes a motor control panel for the inductive motor load. We were previously informed that it was installed in 2015 and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	31 YEAR(S)
AVERAGE COMPONENT COST:	\$ 9,900

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	FAN COIL UNIT S-4	ID#(S) 0421



FAN COIL UNIT S-4 (TYPICAL)

OBSERVATIONS: *This component includes a fan coil unit S-4 for the common area HVAC system. It appeared to be in functional condition, and we were previously informed that it receives regular maintenance.*

TYPICAL USEFUL LIFE:	35 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 33,300

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	FAN COIL UNIT S-10	ID#(S) 0422



FAN COIL UNIT S-10 (TYPICAL)

OBSERVATIONS: *This component includes a fan coil unit for the common area HVAC system. We were informed that refurbishment is anticipated to be performed in 2024.*

TYPICAL USEFUL LIFE:	35 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 190,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: MECHANICAL

COMPONENT(S): FAN COIL UNIT S-11

ID#(S) 0423



FAN COIL UNIT S-11 (TYPICAL)

OBSERVATIONS: *This component includes a fan coil unit S-11 for the common area HVAC system. It appeared to be in functional condition, and we were previously informed that it receives regular maintenance.*

TYPICAL USEFUL LIFE:

35 YEAR(S)

ESTIMATED REMAINING LIFE:

3 YEAR(S)

AVERAGE COMPONENT COST:

\$ 25,300

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	THERMOSTATS	ID#(S) 0424



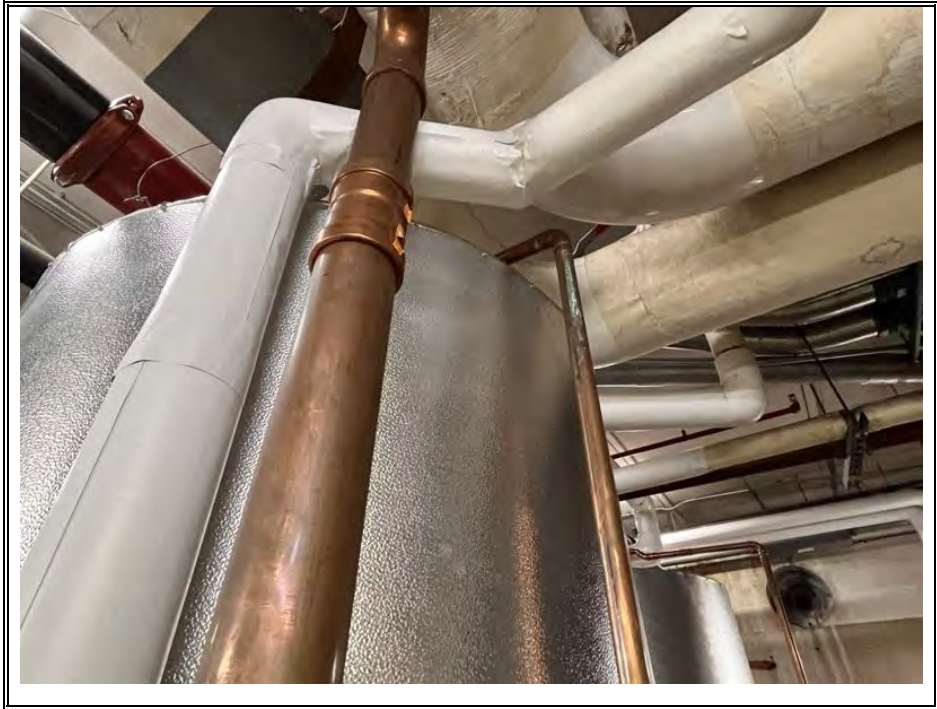
THERMOSTATS (TYPICAL)

OBSERVATIONS: *This component includes the thermostats in the units, for the HVAC system. They were inaccessible for inspection (unit access required). However, we were previously informed that they were installed in 2017 and for reporting purposes the remaining life has been estimated.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	13 YEAR(S)
AVERAGE COMPONENT COST:	\$ 371,850

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	CLOSED LOOP PLUMBING SYSTEM	ID#(S) 0425



CLOSED LOOP PLUMBING SYSTEM (TYPICAL)

OBSERVATIONS: *This component includes a copper piping system, including the distribution lines and valves, servicing the closed loop HVAC system. We were informed that refurbishment of the system is anticipated to be performed in 2024.*

TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 910,650

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	MAKE-UP AIR UNITS (A)	ID#(S) 0426



MAKE-UP AIR UNITS (A) (TYPICAL)

OBSERVATIONS: *This component includes a common area make up air unit (A). They appeared to be in functional condition, and we were previously informed that they receive regular maintenance.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 33,200

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	MAKE-UP AIR UNITS (B)	ID#(S) 0427



MAKE-UP AIR UNITS (B) (TYPICAL)

OBSERVATIONS: *This component includes a common area make up air unit (B). They appeared to be in functional condition, and we were previously informed that they receive regular maintenance.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 17,100

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	EXPANSION TANK-2002	ID#(S) 0428



EXPANSION TANK-2002 (TYPICAL)

OBSERVATIONS: *This component includes an expansion tank for the closed loop water circuit. It appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	35 YEAR(S)
ESTIMATED REMAINING LIFE:	12 YEAR(S)
AVERAGE COMPONENT COST:	\$ 8,700

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	ELEVATORS-MECHANICAL (PHASE 1)	ID#(S) 0429



ELEVATORS-MECHANICAL (PHASE 1) (TYPICAL)

OBSERVATIONS: *This component comprises the mechanical aspects of two of the four 15-stop traction type elevators, 2 in each of the tower elevators. We were informed that modernization is to begin in 2023. Components include the motor, pumps (if applicable), starter, control panel, door operator and car operating panel. There are also numerous elements, such as cylinders, rams, cages, door slides, pistons/cables, and guide rails that are not commonly replaced, and therefore not included in a standard modernization. However, these types of items occasionally need replacement. As elevators have a wide range of restoration costs it is recommended that further evaluation and cost estimates be obtained from an elevator specialist.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 800,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	ELEVATORS-MECHANICAL (PHASE 2)	ID#(S) 0430



ELEVATORS-MECHANICAL (PHASE 2) (TYPICAL)

OBSERVATIONS: *This component comprises the mechanical aspects of two of the four 15-stop traction type elevators, 2 in each of the tower elevators. We were informed that modernization is to begin in 2025. Components include the motor, pumps (if applicable), starter, control panel, door operator and car operating panel. There are also numerous elements, such as cylinders, rams, cages, door slides, pistons/cables, and guide rails that are not commonly replaced, and therefore not included in a standard modernization. However, these types of items occasionally need replacement. As elevators have a wide range of restoration costs it is recommended that further evaluation and cost estimates be obtained from an elevator specialist.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 800,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	ELEVATORS-CAB REMODEL (PHASE 1)	ID#(S) 0431



ELEVATORS-CAB REMODEL (PHASE 1) (TYPICAL)

OBSERVATIONS: *This component provides for phase 1 of the remodeling of the elevator cabs (laminated interiors, carpeted floors). We were informed that modernization is to begin in 2023.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 200,000

TO PROTECT YOUR INVESTMENT: *General surface cleaning of the elevator cab interior would be the extent of any maintenance necessary by the association.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	ELEVATORS-CAB REMODEL (PHASE 2)	ID#(S) 0432



ELEVATORS-CAB REMODEL (PHASE 2) (TYPICAL)

OBSERVATIONS: *This component provides for phase 2 of the remodeling of the elevator cabs (laminated interiors, carpeted floors). We were informed that modernization is to begin in 2025.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 200,000

TO PROTECT YOUR INVESTMENT: *General surface cleaning of the elevator cab interior would be the extent of any maintenance necessary by the association.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	TRASH CHUTES/DOORS	ID#(S) 0433



TRASH CHUTES/DOORS (TYPICAL)

OBSERVATIONS: *This component addresses the replacement of doors, and other miscellaneous repairs, to the trash chutes in the interior hallways of the buildings. They appeared to be in an average condition for their age.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 5,900

TO PROTECT YOUR INVESTMENT: *Periodic lubrication of the hinges and latches is recommended. Self-closing devices, if present, should be tested to ensure they are operating properly. In addition, handles and other hardware should be tightened if necessary.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	A/C RISERS	ID#(S) 0434



A/C RISERS (TYPICAL)

OBSERVATIONS: *This component includes the A/C risers. We were previously informed that they were installed in 2021 and they appeared to be in good condition.*

TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	37 YEAR(S)
AVERAGE COMPONENT COST:	\$ 180,000

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

CATEGORY:	PLUMBING	
COMPONENT(S):	BOILERS-TOWERS	ID#(S) 0501



BOILERS-TOWERS (TYPICAL)

OBSERVATIONS: *This component includes the boilers (MVB0-H7-2003A) for the Towers potable hot water system. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	16 YEAR(S)
AVERAGE COMPONENT COST:	\$ 142,300

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	BOILER-KITCHEN	ID#(S) 0502



BOILER-KITCHEN (TYPICAL)

OBSERVATIONS: *This component includes a boiler for the kitchen potable hot water system. It appeared to be in good condition.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	16 YEAR(S)
AVERAGE COMPONENT COST:	\$ 52,950

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: PLUMBING

COMPONENT(S): DOMESTIC WATER PUMPS

ID#(S) 0503



DOMESTIC WATER PUMPS (TYPICAL)

OBSERVATIONS: *This component includes the water pumps for the domestic water system. They appeared to be in average to aging condition.*

TYPICAL USEFUL LIFE:

15 YEAR(S)

ESTIMATED REMAINING LIFE:

1 YEAR(S)

AVERAGE COMPONENT COST:

\$ 23,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: PLUMBING

COMPONENT(S): HOT WATER STORAGE TANKS

ID#(S) 0504



HOT WATER STORAGE TANKS (TYPICAL)

OBSERVATIONS: *This component includes the storage tanks for the potable hot water system. We were informed that they were installed in 2021 and they appeared to be in good condition.*

TYPICAL USEFUL LIFE:

30 YEAR(S)

ESTIMATED REMAINING LIFE:

27 YEAR(S)

AVERAGE COMPONENT COST:

\$ 35,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	HOT WATER TANK	ID#(S) 0505



HOT WATER TANK (TYPICAL)

OBSERVATIONS: *This component includes a hot water tank for kitchen service. We were informed that it was installed in 2021, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	21 YEAR(S)
AVERAGE COMPONENT COST:	\$ 4,050

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	CIRCULATING PUMPS	ID#(S) 0506



CIRCULATING PUMPS (TYPICAL)

OBSERVATIONS: *This component includes an allowance for refurbishment of the circulating pumps for the bypass loop. We were informed that they were recently serviced, and they appeared to be in good condition and well maintained.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	4 YEAR(S)
AVERAGE COMPONENT COST:	\$ 750

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: PLUMBING

COMPONENT(S): BACK FLOW PREVENTION DEVICE

ID#(S) 0507



BACK FLOW PREVENTION DEVICE (TYPICAL)

OBSERVATIONS: *This component includes the facility backflow prevention devices. We were informed that one was installed in 2023. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:

40 YEAR(S)

ESTIMATED REMAINING LIFE:

31 YEAR(S)

AVERAGE COMPONENT COST:

\$ 65,600

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	MOTOR CONTROL PANEL	ID#(S) 0508



MOTOR CONTROL PANEL (TYPICAL)

OBSERVATIONS: *This component includes a motor control panel for the fire pump. It appeared to be in good condition.*

TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	29 YEAR(S)
AVERAGE COMPONENT COST:	\$ 10,800

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: PLUMBING

COMPONENT(S): FIRE PUMP

ID#(S) 0509



FIRE PUMP (TYPICAL)

OBSERVATIONS: *This component includes a fire pump. We were previously informed that it was installed in 2015, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:

40 YEAR(S)

ESTIMATED REMAINING LIFE:

31 YEAR(S)

AVERAGE COMPONENT COST:

\$ 46,400

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: PLUMBING

COMPONENT(S): FIRE PUMP CONTROLLER

ID#(S) 0510



FIRE PUMP CONTROLLER (TYPICAL)

OBSERVATIONS: *This component includes a controller for the fire pump drive engine. We were previously informed that it was installed in 2015, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	31 YEAR(S)
AVERAGE COMPONENT COST:	\$ 9,350

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	AUTOMATIC TRANSFER SWITCH	ID#(S) 0511



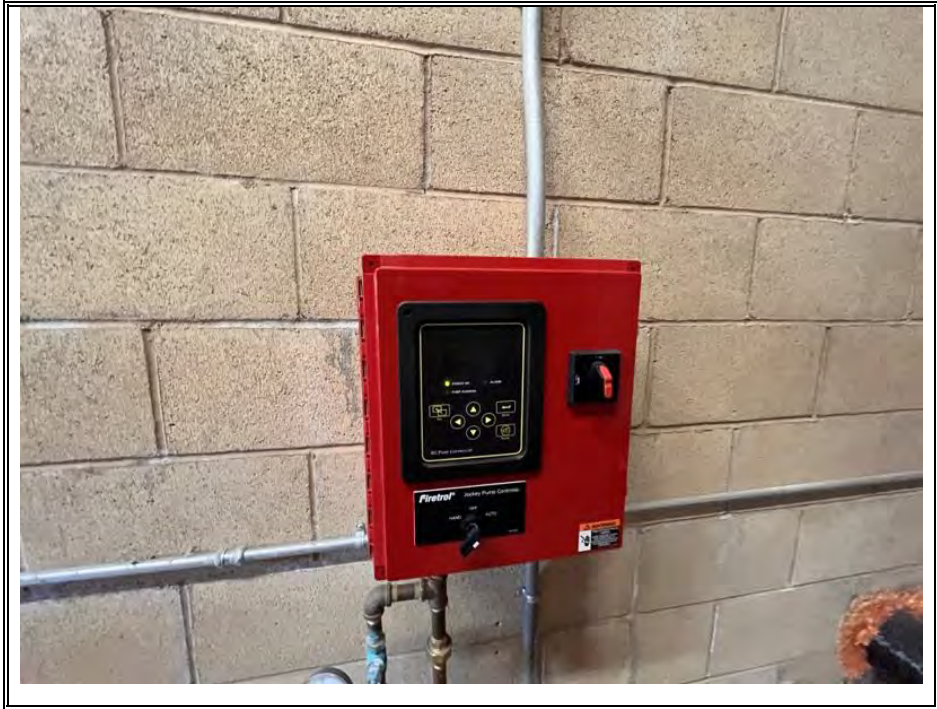
AUTOMATIC TRANSFER SWITCH (TYPICAL)

OBSERVATIONS: *This component includes an automatic transfer switch for the fire pump. We were previously informed that it was installed in 2015, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	31 YEAR(S)
AVERAGE COMPONENT COST:	\$ 11,650

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	JOCKEY PUMP CONTROLLER	ID#(S) 0512



JOCKEY PUMP CONTROLLER (TYPICAL)

OBSERVATIONS: *This component includes a jockey pump controller for the fire suppression system. We were previously informed that it was installed in 2015, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	31 YEAR(S)
AVERAGE COMPONENT COST:	\$ 3,400

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	JOCKEY PUMP	ID#(S) 0513



JOCKEY PUMP (TYPICAL)

OBSERVATIONS: *This component includes a jockey pump for the fire suppression system. We were previously informed that it was installed in 2015, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	11 YEAR(S)
AVERAGE COMPONENT COST:	\$ 5,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	FUEL STORAGE TANK-GENERATOR	ID#(S) 0514



FUEL STORAGE TANK-GENERATOR (TYPICAL)

OBSERVATIONS: *This component includes a fuel storage tank for the fire pump diesel engine drive. It was inaccessible for inspection (encased). We were informed it was stainless-steel, and the anticipated service life would be well beyond the 30-year scope of this report.*

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

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	BACKFLOW PREVENTION DEVICE-FIRE LINE	ID#(S) 0515



BACKFLOW PREVENTION DEVICE-FIRE LINE (TYPICAL)

OBSERVATIONS: *This component includes a backflow prevention device for the dedicated fire line. We were previously informed that it was installed in 2022, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	38 YEAR(S)
AVERAGE COMPONENT COST:	\$ 19,800

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	KITCHEN FIRE SUPPRESSION SYSTEM	ID#(S) 0516



KITCHEN FIRE SUPPRESSION SYSTEM (TYPICAL)

OBSERVATIONS: *This component includes a fire suppression system for the kitchen exhaust hood. It appeared to be in average condition for its age.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 7,350

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: PLUMBING

COMPONENT(S): FIRE SPRINKLER SYSTEM-

ID#(S) 0517



FIRE SPRINKLER SYSTEM-TESTING/REPLACEMENTS (TYPICAL)

OBSERVATIONS: *This component includes an allowance for the system testing cycles (5 years) and the periodic repairs and replacements of the alarmed pressure activated stations, distribution piping, and sprinkler heads for the fire sprinkler system in each tower. We were informed this was performed in 2022.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 22,300

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	FIRE SPRINKLER SYSTEM-TESTING	ID#(S) 0518



FIRE SPRINKLER SYSTEM-TESTING (TYPICAL)

OBSERVATIONS: *This component includes an allowance for the system testing cycles of the alarmed pressure activated stations, distribution piping, and sprinkler heads for the fire sprinkler system in each tower.*

TYPICAL USEFUL LIFE:	2 YEAR(S)
ESTIMATED REMAINING LIFE:	1 YEAR(S)
AVERAGE COMPONENT COST:	\$ 18,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	DISTRIBUTION PIPING	ID#(S) 0519



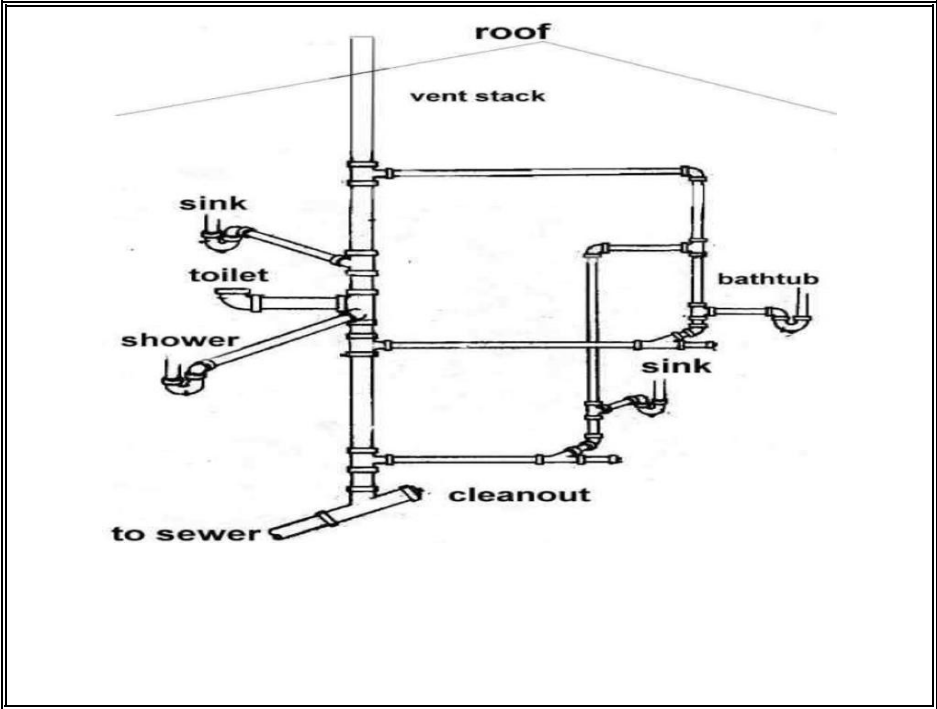
DISTRIBUTION PIPING (TYPICAL)

OBSERVATIONS: *This component includes a repair allowance for the copper distribution piping that provides potable water to the individual units throughout the complex. We were informed the system was refurbished in 2022. It generally appeared to be in good condition and no problems were observed or reported. Copper piping has been found to fail as early as 15 years after installation. This is suspected to be primarily caused by changes in the chemical makeup of potable water due to the U.S. Environmental Protection Agency's (EPA) Safe Water Drinking Act and the Lead and Copper Rule (LCR).*

TYPICAL USEFUL LIFE:	2 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 8,050

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

CATEGORY:	PLUMBING	
COMPONENT(S):	DRAINAGE/SEWER PIPING-MAINTAIN	ID#(S) 0520



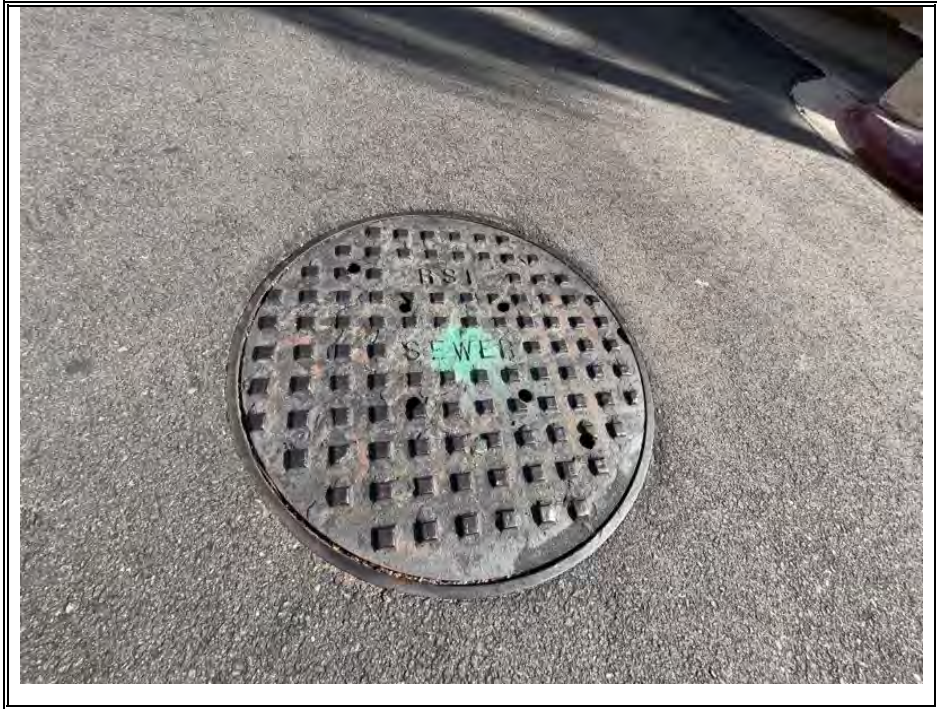
DRAINAGE/SEWER PIPING-MAINTAIN (TYPICAL)

OBSERVATIONS: *This component addresses the sewer and drainage piping. The visible portions generally appeared to be in an average condition. We were informed that repairs are performed on an as-needed basis and funded from the operating account. No amount has been provided for complete replacement as the piping would typically have a life well in excess of the scope of this projection.*

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

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

CATEGORY:	PLUMBING	
COMPONENT(S):	DRAINAGE/SEWER PIPING-REPLACE	ID#(S) 0521



DRAINAGE/SEWER PIPING-REPLACE (TYPICAL)

OBSERVATIONS: *This component addresses the 8-inch subterranean main drainage lines. We were previously informed of sectional replacements done and that further replacement is anticipated.*

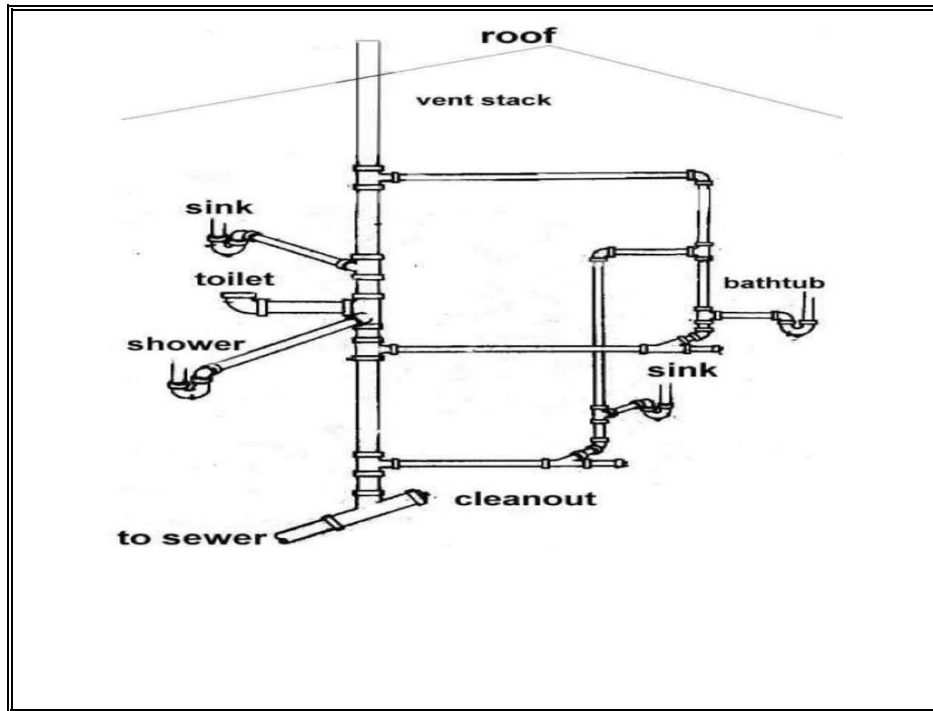
TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 90,600

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

CATEGORY: PLUMBING

COMPONENT(S): LEAK DETECTION CAMERA

ID#(S) 0522



LEAK DETECTION CAMERA (TYPICAL)

OBSERVATIONS: This component provides for leak inspections of the drainage lines and maintenance of the leak detection camera equipment.

TYPICAL USEFUL LIFE:	2 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 5,600

TO PROTECT YOUR INVESTMENT: N/A

CATEGORY:	PLUMBING	
COMPONENT(S):	EXPANSION TANK-2000	ID#(S) 0523



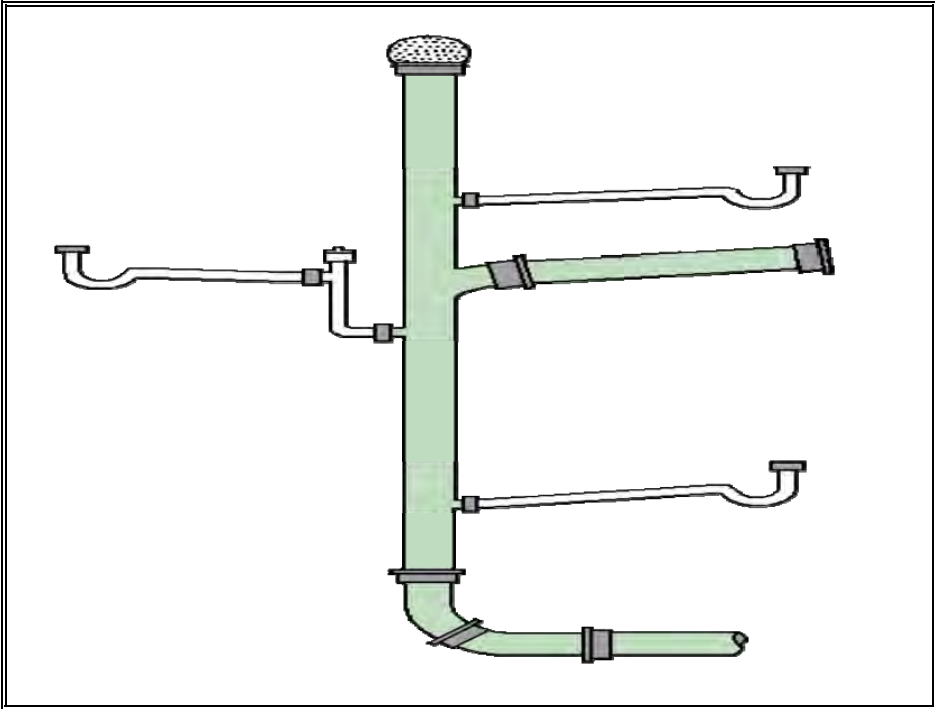
EXPANSION TANK-2000 (TYPICAL)

OBSERVATIONS: *This component includes an expansion tank for the hot water circuit. It appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	35 YEAR(S)
ESTIMATED REMAINING LIFE:	10 YEAR(S)
AVERAGE COMPONENT COST:	\$ 9,800

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	PLUMBING	
COMPONENT(S):	WASTE/VENT STACKS	ID#(S) 0524



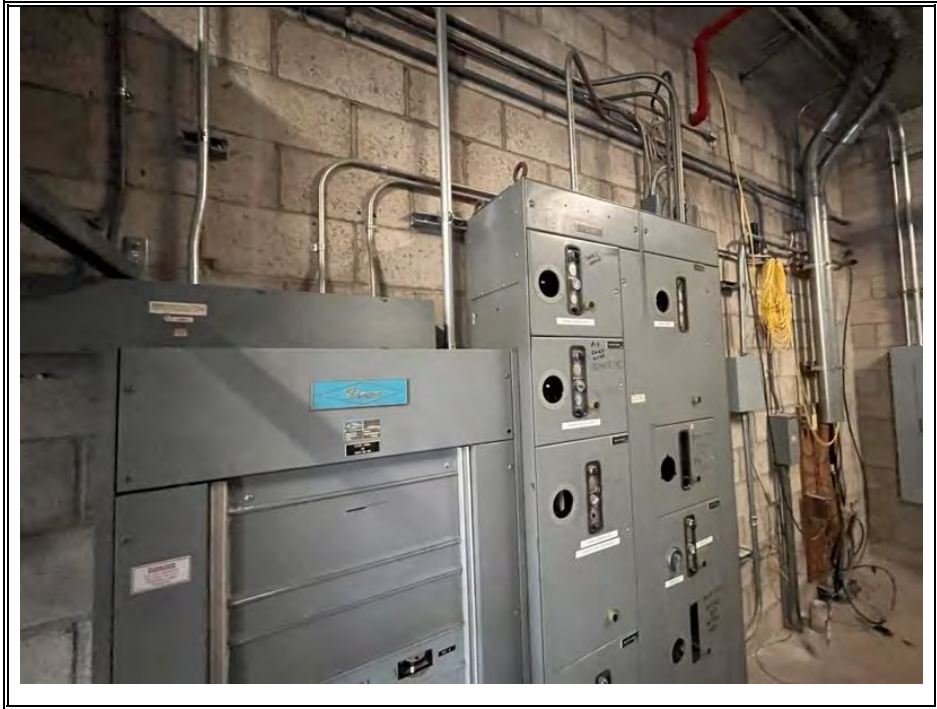
WASTE/VENT STACKS (TYPICAL)

OBSERVATIONS: *This component includes waste and vent stacks. We were previously informed that they were installed in 2021 and they appeared to be in good condition.*

TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	37 YEAR(S)
AVERAGE COMPONENT COST:	\$ 327,800

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

CATEGORY:	ELECTRICAL	
COMPONENT(S):	ELECTRIC POWER INFRASTRUCTURE	ID#(S) 0601



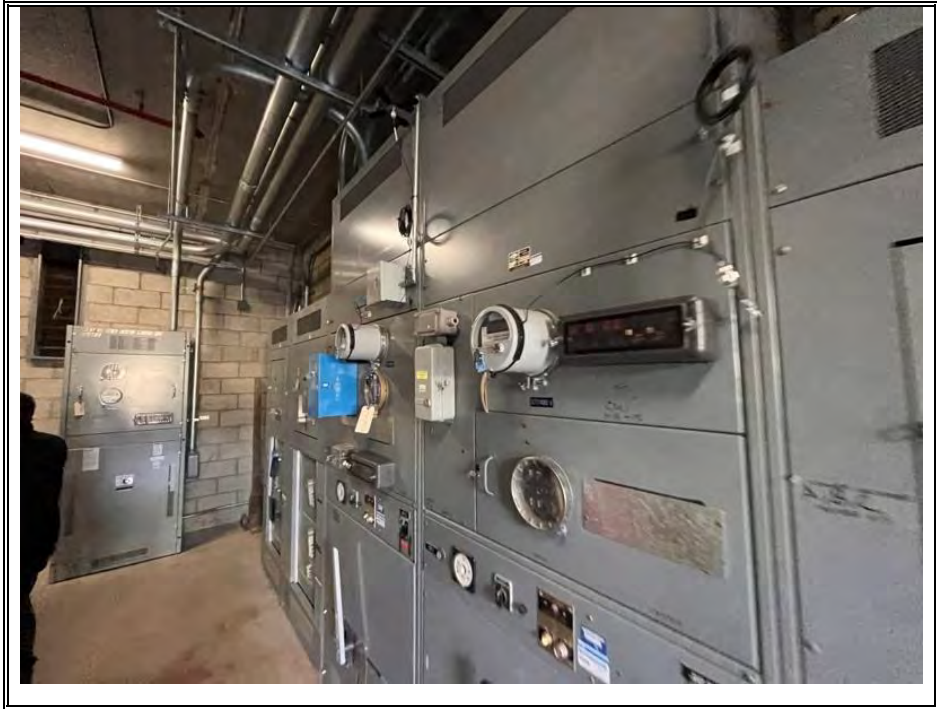
ELECTRIC POWER INFRASTRUCTURE (TYPICAL)

OBSERVATIONS: *This component includes the electric power infrastructure, including the meter bays, main service panels, sub-panels, control panels, transformers, and associated wiring and conduit. They typically have service lives well beyond the scope of this report. We were informed that the replacement of the last 200 in-unit electrical panels will be complete in 2024.*

TYPICAL USEFUL LIFE:	30+ YEAR(S)
ESTIMATED REMAINING LIFE:	30+ YEAR(S)
AVERAGE COMPONENT COST:	\$ 120,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>ELECTRICAL SWITCH GEAR-SWITCH</i>	ID#(S) 0602



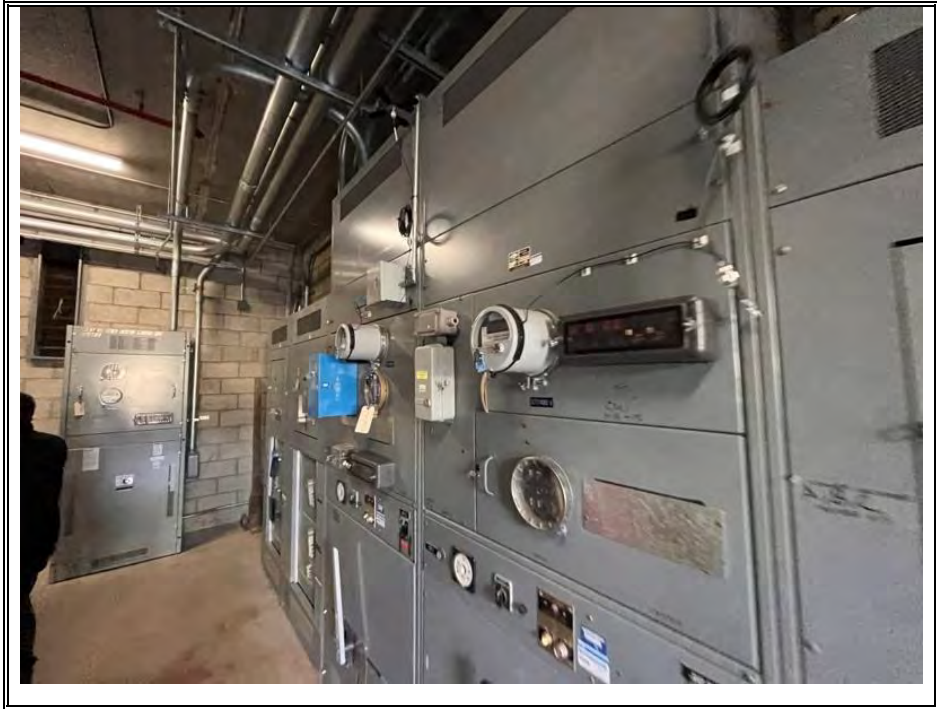
ELECTRICAL SWITCH GEAR-SWITCH (TYPICAL)

OBSERVATIONS: *This component provides for replacement of the electrical switch gear. We were previously informed that it was installed in 2020, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	<i>20 YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>16 YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 33,800</i>

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>ELECTRICAL SWITCH GEAR-REFURBISH</i>	ID#(S) 0603



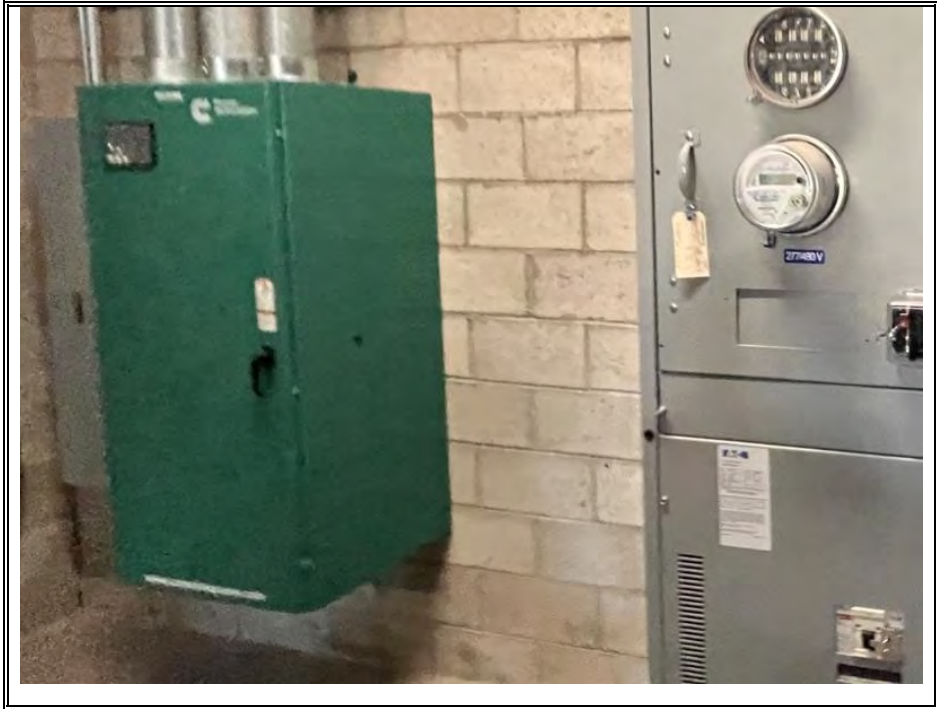
ELECTRICAL SWITCH GEAR-REFURBISH (TYPICAL)

OBSERVATIONS: *This component provides for refurbishment of the electrical switch gears. We were informed one was refurbished in 2021 and one is scheduled to be refurbished in 2025. For reporting purposes, the remaining lives have been averaged.*

TYPICAL USEFUL LIFE:	<i>40 YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>20 YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 227,350</i>

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	ELECTRICAL	
COMPONENT(S):	AUTOMATIC TRANSFER SWITCH	ID#(S) 0604



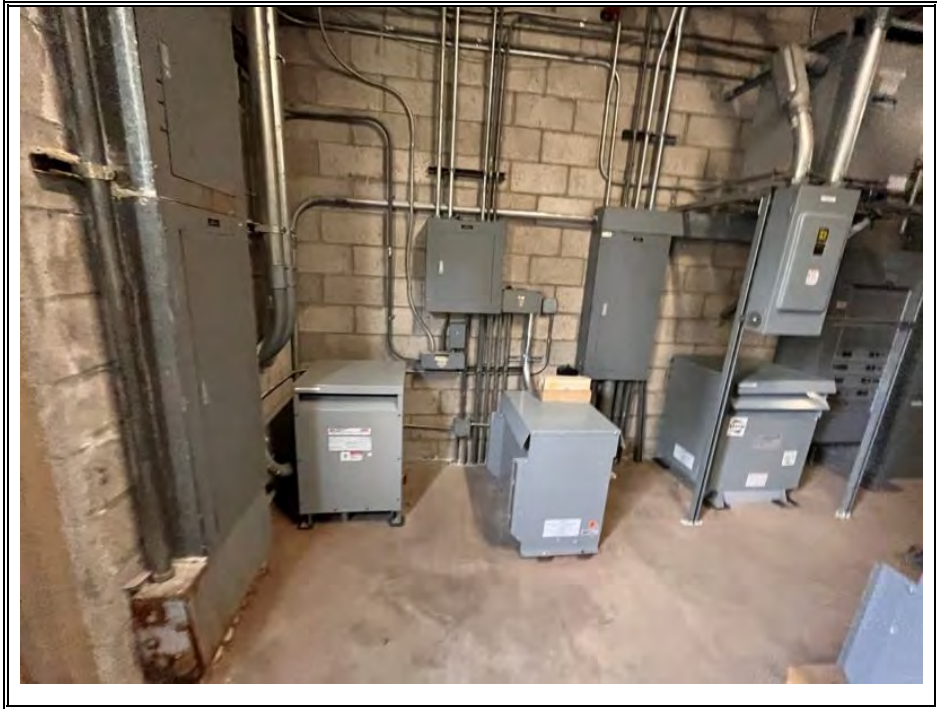
AUTOMATIC TRANSFER SWITCH (TYPICAL)

OBSERVATIONS: *This component includes an automatic transfer switch for the stand-by generator. It appeared to be in average condition. We were informed the anticipated life cycle for this equipment would be beyond the scope of this report (30 years). However, we recommend the equipment be inspected on a regular basis. It is anticipated that eventually some, or all, of the equipment will require major refurbishment or replacement. Further evaluation of the system should be conducted.*

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

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	ELECTRICAL	
COMPONENT(S):	ELECTRICAL TRANSFORMERS	ID#(S) 0605



ELECTRICAL TRANSFORMERS (TYPICAL)

OBSERVATIONS: *This component includes the general purpose electrical transformers, comprised of 2 @ 15 KVA, 12 @ 45 KVA, 25 @ 75 KVA, & 3 @ 112.5 KVA. We were previously informed that they were installed in 2017 as part of the energy management system replacement project, and they appeared to be in good condition.*

TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	33 YEAR(S)
AVERAGE COMPONENT COST:	\$ 227,650

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: ELECTRICAL

COMPONENT(S): ENERGY MANAGEMENT SYSTEM

ID#(S) 0606



ENERGY MANAGEMENT SYSTEM (TYPICAL)

OBSERVATIONS: *This component includes the energy management system. We were previously informed that it was installed in 2016 and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:

30 YEAR(S)

ESTIMATED REMAINING LIFE:

22 YEAR(S)

AVERAGE COMPONENT COST:

\$ 695,900

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>CCTV SYSTEM-CAMERAS</i>	ID#(S) 0607



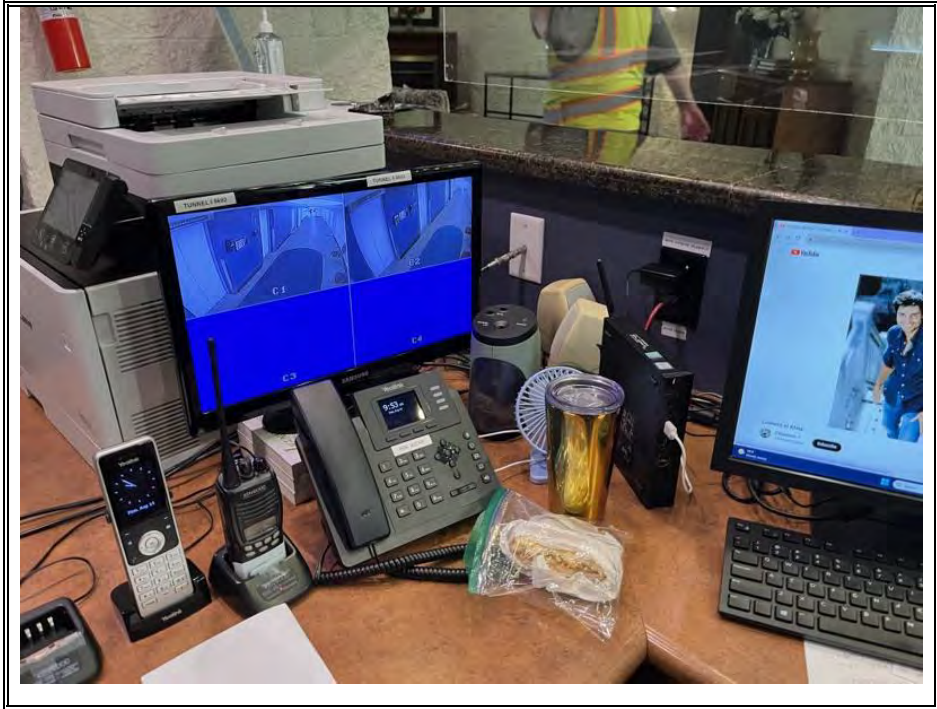
CCTV SYSTEM-CAMERAS (TYPICAL)

OBSERVATIONS: *This component includes the cameras for the closed-circuit television system, in the ground level "tunnels". They appeared to be in average condition for their age.*

TYPICAL USEFUL LIFE:	12 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 10,000

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

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>CCTV SYSTEM-MONITOR</i>	ID#(S) 0608



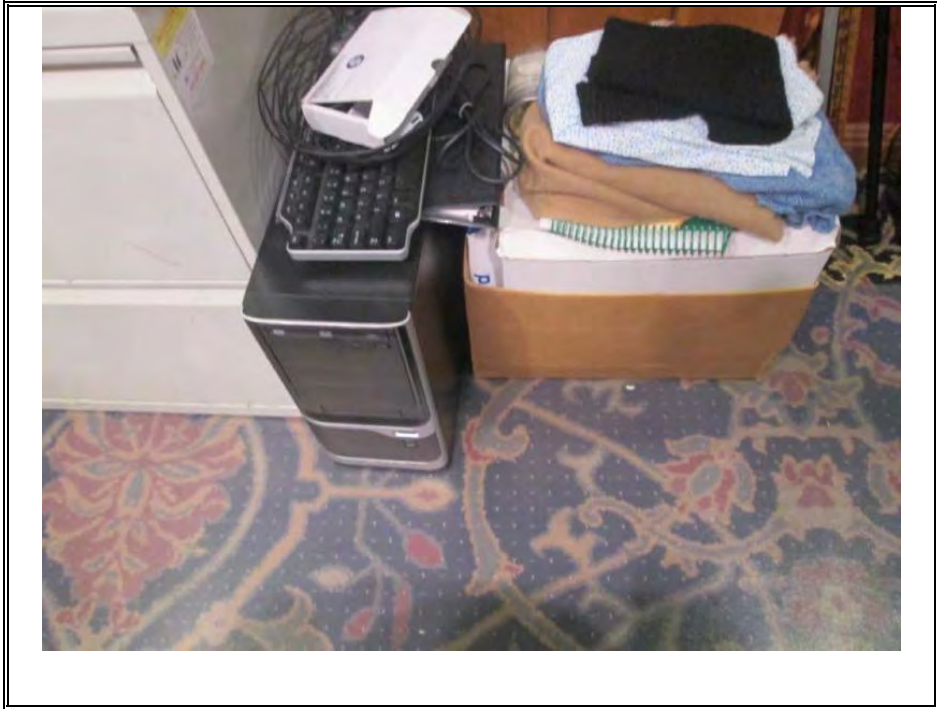
CCTV SYSTEM-MONITOR (TYPICAL)

OBSERVATIONS: *This component includes a monitor for the closed-circuit television system, at the front reception desk in the lobby. We were previously informed that it was installed in 2010, and it appeared to be in good condition. It is recommended that replacement be done on an as-needed basis and funded from the operating account.*

TYPICAL USEFUL LIFE:	<i>N/A YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>N/A YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 0</i>

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

CATEGORY:	ELECTRICAL	
COMPONENT(S):	CCTV SYSTEM-RECORDER	ID#(S) 0609



CCTV SYSTEM-RECORDER (TYPICAL)

OBSERVATIONS: *This component includes a dedicated computer recording system for the closed-circuit television system at the front reception desk in the lobby. We were previously informed that it was installed in 2010, and it appeared to be in good condition. It is recommended that replacement be done on an as-needed basis and funded from the operating account.*

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

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

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>FIRE ANNUNCIATOR SYSTEM</i>	ID#(S) 0610



FIRE ANNUNCIATOR SYSTEM (TYPICAL)

OBSERVATIONS: *This component includes an allowance for batteries and maintenance of the fire alarm system.*

TYPICAL USEFUL LIFE:	<i>4 YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>0 YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 3,050</i>

TO PROTECT YOUR INVESTMENT: *Little by way of maintenance can be performed for this component. However, it should be professionally inspected on a regular (suggested annual) basis.*

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>FIRE ALARM STATION</i>	ID#(S) 0611



FIRE ALARM STATION (TYPICAL)

OBSERVATIONS: *This component includes a fire alarm station for the fire suppression system. It appeared to be in average condition for its age.*

TYPICAL USEFUL LIFE:	<i>30 YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>3 YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 39,000</i>

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>FIRE CONTROL CENTERS</i>	ID#(S) 0612



FIRE CONTROL CENTERS (TYPICAL)

OBSERVATIONS: *This component includes 2 fire control centers for the life support system. They appeared to be in average condition for its age.*

TYPICAL USEFUL LIFE:	<i>30 YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>3 YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 23,250</i>

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>LIGHTING-EMERGENCY</i>	ID#(S) 0613



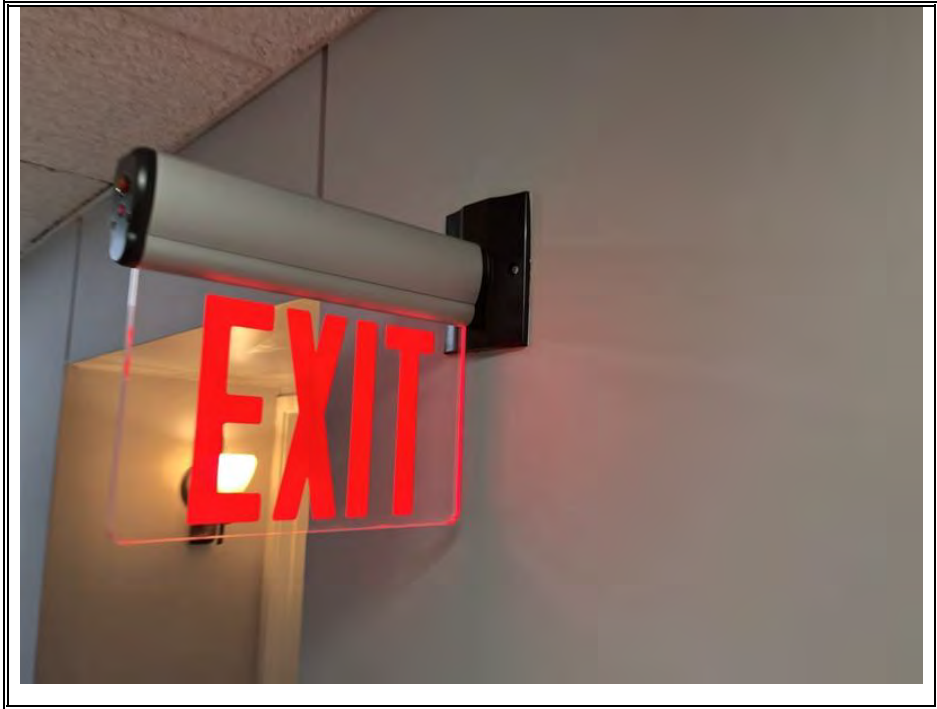
LIGHTING-EMERGENCY (TYPICAL)

OBSERVATIONS: *This component includes the battery-operated emergency light fixtures in the stairwells of the buildings. We were previously informed that they were installed in 2016 as part of the EMS renovation and they appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	12 YEAR(S)
AVERAGE COMPONENT COST:	\$ 39,000

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

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>LIGHTING-EXIT SIGNS</i>	ID#(S) 0614



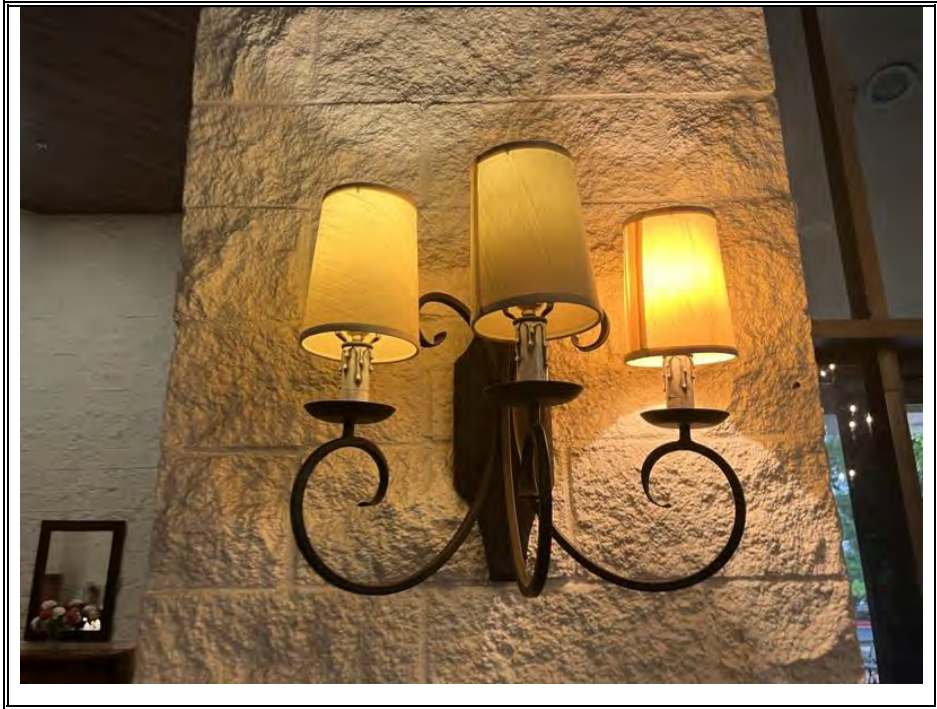
LIGHTING-EXIT SIGNS (TYPICAL)

OBSERVATIONS: *This component includes the lighted exit signs. We were previously informed that they were installed in 2016 as part of the EMS renovation and they appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	12 YEAR(S)
AVERAGE COMPONENT COST:	\$ 3,400

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

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>LIGHTING-INTERIOR</i>	ID#(S) 0615



LIGHTING-INTERIOR (TYPICAL)

OBSERVATIONS: *This component includes the small to medium light fixtures in the internal hallways. They appeared to be in good to average condition and well maintained.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	13 YEAR(S)
AVERAGE COMPONENT COST:	\$ 39,000

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

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>LIGHTING-WALKWAYS</i>	ID#(S) 0616



LIGHTING-WALKWAYS (TYPICAL)

OBSERVATIONS: *This component includes the bollard and coach-type light fixtures on poles. They appeared to be in average condition and well maintained.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	13 YEAR(S)
AVERAGE COMPONENT COST:	\$ 46,450

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

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>LIGHTING-LANDSCAPE</i>	ID#(S) 0617



LIGHTING-LANDSCAPE (TYPICAL)

OBSERVATIONS: *This component includes the light fixtures in the landscaped grounds. They generally appeared to be in an average condition. We were previously informed that repairs are performed on an as needed basis and funded from the operating account.*

TYPICAL USEFUL LIFE:	<i>N/A YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>N/A YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 0</i>

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

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>LIGHTING-CARPORT</i>	ID#(S) 0618



LIGHTING-CARPORT (TYPICAL)

OBSERVATIONS: *This component includes the bollard and coach-type light fixtures on poles. They appeared to be in average condition and well maintained.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	5 YEAR(S)
AVERAGE COMPONENT COST:	\$ 30,000

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

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>MAIN SYSTEM/DISTRIBUTION</i>	ID#(S) 0619



MAIN SYSTEM/DISTRIBUTION (TYPICAL)

OBSERVATIONS: *This component includes the main electrical service panel and the distribution wiring and panels. We were previously informed that repairs are performed on an as needed basis and funded from the operating account.*

TYPICAL USEFUL LIFE:	<i>N/A YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>N/A YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 0</i>

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

CATEGORY:	ELECTRICAL	
COMPONENT(S):	ACCELEROGRAPHS	ID#(S) 0620



ACCELEROGRAPHS (TYPICAL)

OBSERVATIONS: *This component includes the accelerographs in the trash rooms at levels 1, 3, & 7 of Tower 2. They appeared to be in functional condition, however, past their anticipated lifespan.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 8,100

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

CATEGORY:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>EMERGENCY POWER GENERATOR</i>	ID#(S) 0621



EMERGENCY POWER GENERATOR (TYPICAL)

OBSERVATIONS: *This component includes an emergency power generator for the life support system. We were previously informed that it was placed into service in 2015 and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	<i>40 YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>31 YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 224,250</i>

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	ELECTRICAL	
COMPONENT(S):	GENERATOR BATTERY CHARGER	ID#(S) 0622



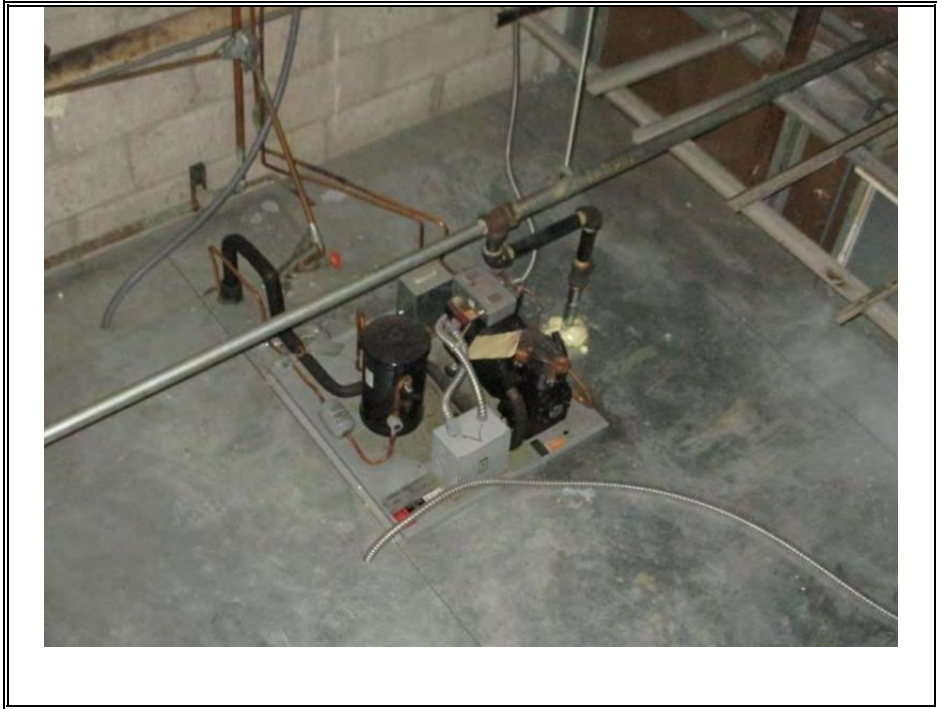
GENERATOR BATTERY CHARGER (TYPICAL)

OBSERVATIONS: This component includes a battery charger for the generator start circuit. It appeared to be in average condition for its age.

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 6,250

TO PROTECT YOUR INVESTMENT: It is recommended this equipment be serviced regularly by a qualified technician.

CATEGORY:	KITCHEN	
COMPONENT(S):	REMOTE REFRIGERATION COMPRESSOR-A	ID#(S) 0701



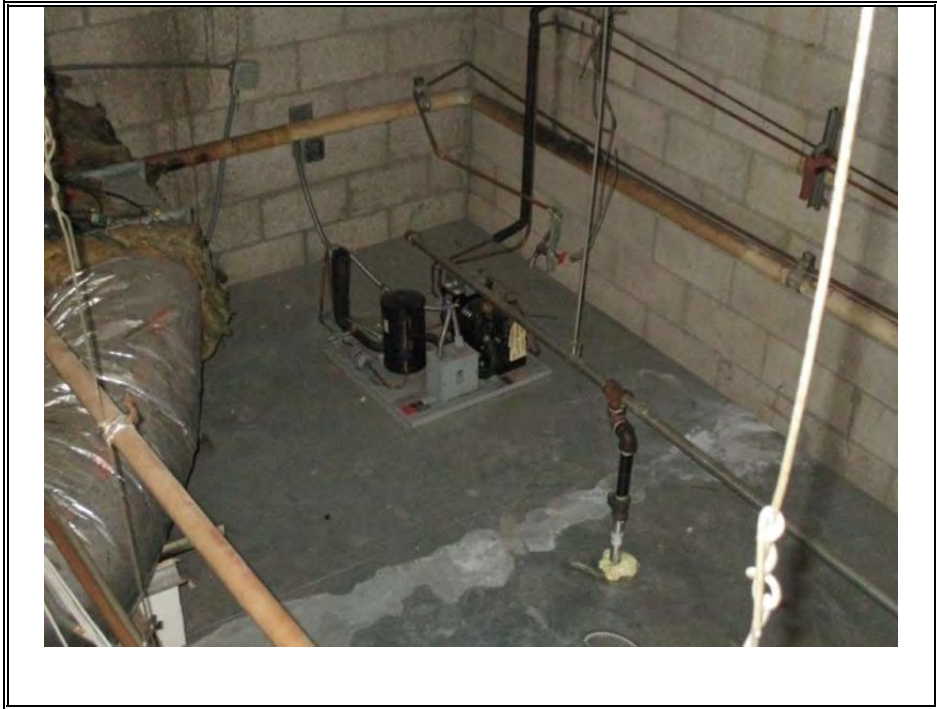
REMOTE REFRIGERATION COMPRESSOR-A (TYPICAL)

OBSERVATIONS: *This component includes a remote refrigeration compressor (A) for the walk-in cooler. We were previously informed that it was installed in 2020, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	11 YEAR(S)
AVERAGE COMPONENT COST:	\$ 7,200

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	REMOTE REFRIGERATION COMPRESSOR-B	ID#(S) 0702



REMOTE REFRIGERATION COMPRESSOR-B (TYPICAL)

OBSERVATIONS: *This component includes a remote refrigeration compressor (B) for the walk-in cooler. We were previously informed that it was installed in 2020, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	11 YEAR(S)
AVERAGE COMPONENT COST:	\$ 6,450

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): REFRIGERATION COIL-1998

ID#(S) 0703



REFRIGERATION COIL-1998 (TYPICAL)

OBSERVATIONS: *This component includes a refrigeration coil for the walk-in freezer. We were informed it receives regular maintenance and was reported to be in good condition by the restaurant management.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 6,600

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): PREFAB WALK-IN FREEZER

ID#(S) 0704



PREFAB WALK-IN FREEZER (TYPICAL)

OBSERVATIONS: *This component includes a prefabricated walk-in freezer. We were informed it receives regular maintenance and was reported to be in good condition by the restaurant management.*

TYPICAL USEFUL LIFE:

40 YEAR(S)

ESTIMATED REMAINING LIFE:

2 YEAR(S)

AVERAGE COMPONENT COST:

\$ 40,300

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): REFRIGERATION COIL-2004

ID#(S) 0705



REFRIGERATION COIL-2004 (TYPICAL)

OBSERVATIONS: *This component includes a refrigeration coil, dated 2004, for the walk-in cooler. We were informed it receives regular maintenance and was reported to be in good condition by the restaurant management.*

TYPICAL USEFUL LIFE:

20 YEAR(S)

ESTIMATED REMAINING LIFE:

2 YEAR(S)

AVERAGE COMPONENT COST:

\$ 7,050

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	REFRIGERATION COIL-2005	ID#(S) 0706



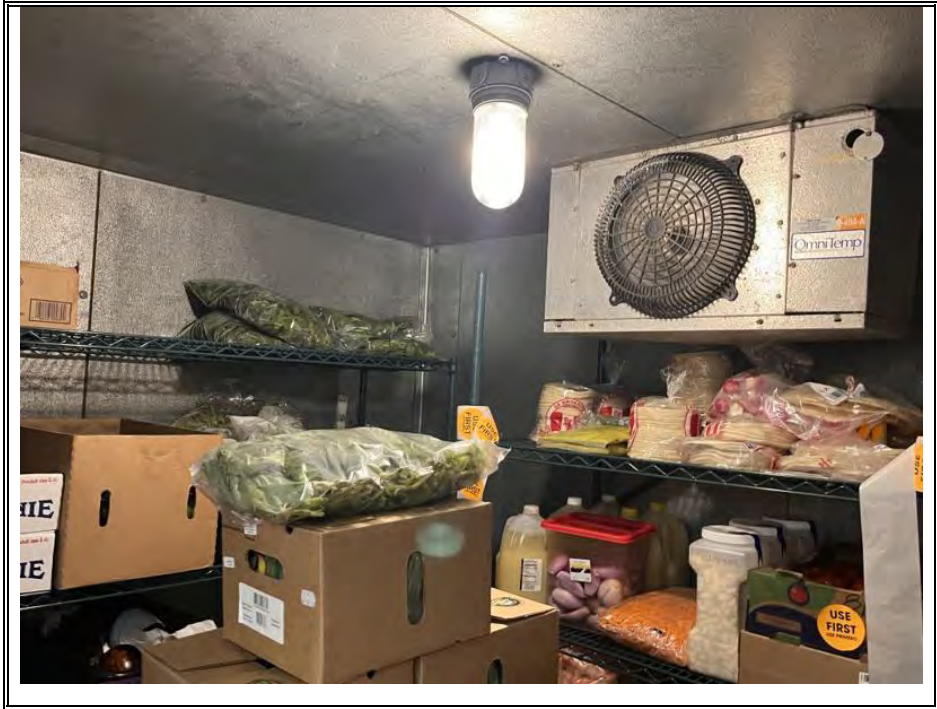
REFRIGERATION COIL-2005 (TYPICAL)

OBSERVATIONS: *This component includes a refrigeration coil, dated 2005, for the walk-in cooler. We were informed it receives regular maintenance and was reported to be in good condition by the restaurant management.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 6,150

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	PREFAB WALK-IN COOLER	ID#(S) 0707



PREFAB WALK-IN COOLER (TYPICAL)

OBSERVATIONS: *This component includes a prefabricated walk-in cooler. It appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	20 YEAR(S)
AVERAGE COMPONENT COST:	\$ 24,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): REFRIGERATION CONDENSING UNIT

ID#(S) 0708



REFRIGERATION CONDENSING UNIT (TYPICAL)

OBSERVATIONS: *This component includes a refrigeration condensing unit for the walk-in freezer. We were previously informed that it was installed in 2017, and it appeared to be in an average condition.*

TYPICAL USEFUL LIFE:

15 YEAR(S)

ESTIMATED REMAINING LIFE:

8 YEAR(S)

AVERAGE COMPONENT COST:

\$ 14,050

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	REMOTE AIR COOLED REFRIG CONDENSER	ID#(S) 0709



REMOTE AIR COOLED REFRIG CONDENSER (TYPICAL)

OBSERVATIONS: *This component includes a remote air-cooled refrigeration condenser for the walk-in cooler. We were previously informed that it was installed in 2020, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	26 YEAR(S)
AVERAGE COMPONENT COST:	\$ 6,350

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	COMMERCIAL ICE MACHINE	ID#(S) 0710



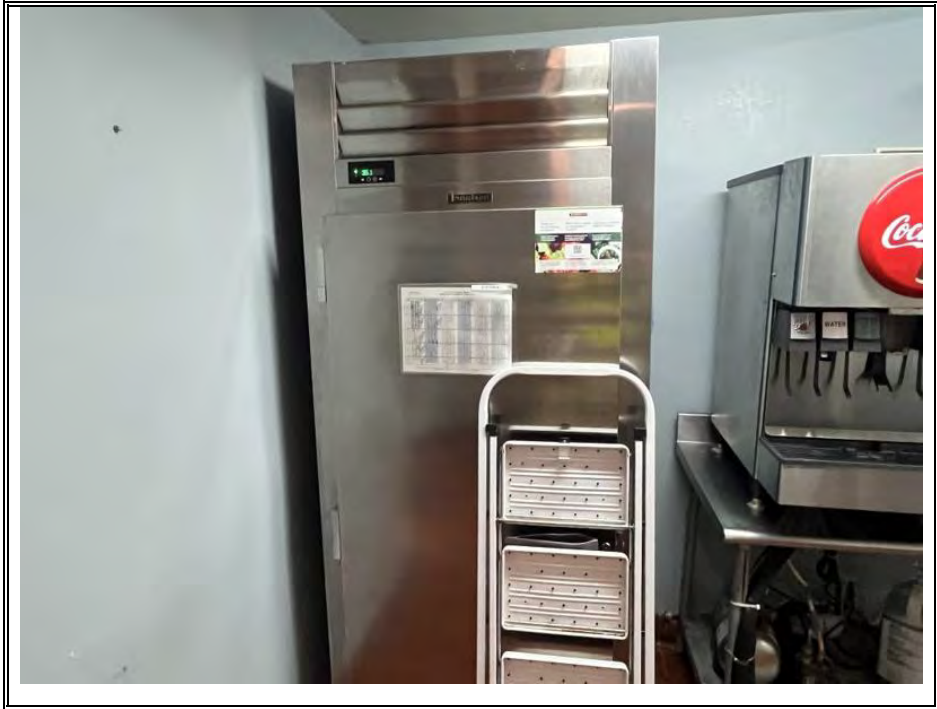
COMMERCIAL ICE MACHINE (TYPICAL)

OBSERVATIONS: *This component includes a commercial ice machine for the kitchen. We were informed that it was placed into service in 2022, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	13 YEAR(S)
AVERAGE COMPONENT COST:	\$ 12,350

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	SELF-CONTAINED REACH-IN REFRIG UNITS	ID#(S) 0711



SELF-CONTAINED REACH-IN REFRIG UNITS (2020) (TYPICAL)

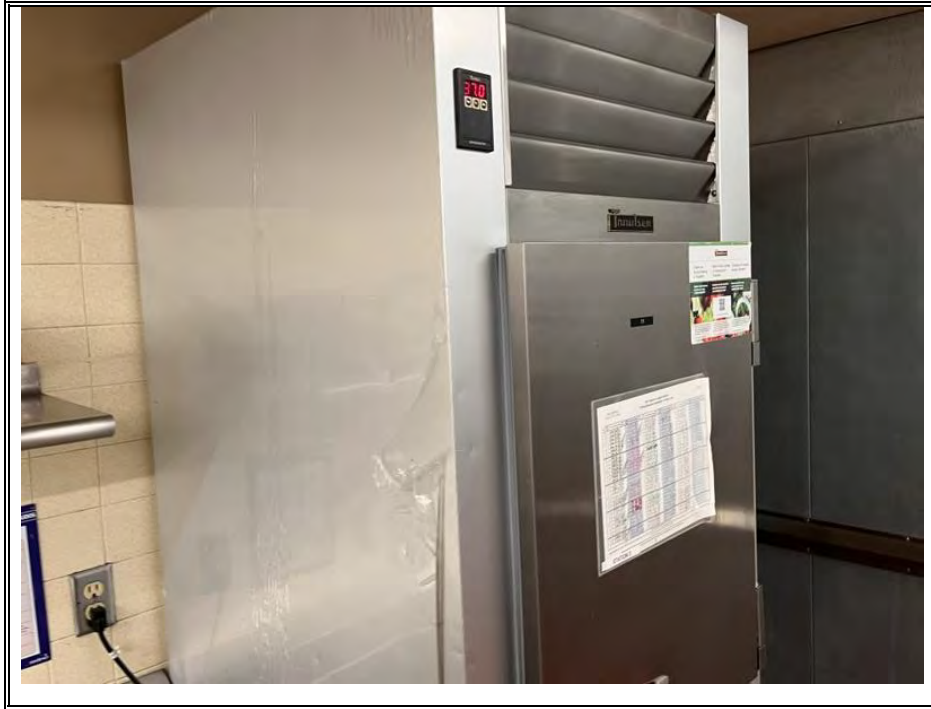
OBSERVATIONS: *This component includes 2 self-contained reach-in refrigeration units for the kitchen. We were informed that they were placed into service in 2020, and they appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	16 YEAR(S)
AVERAGE COMPONENT COST:	\$ 20,850

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): SELF-CONTAINED REACH-IN REFRIG UNIT (2018) ID#(S) 0712



SELF-CONTAINED REACH-IN REFRIG UNIT (2018) (TYPICAL)

OBSERVATIONS: *This component includes a self-contained reach-in refrigeration unit for the kitchen. We were previously informed that it was placed into service in 2018, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	14 YEAR(S)
AVERAGE COMPONENT COST:	\$ 20,850

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN		
COMPONENT(S):	SELF-CONTAINED REACH-IN REFRIG UNIT (2019)	ID#(S)	0713



SELF-CONTAINED REACH-IN REFRIG UNIT (2019) (TYPICAL)

OBSERVATIONS: *This component includes a self-contained reach-in refrigeration unit for the kitchen. We were previously informed that it was placed into service in 2019, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 20,850

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	<i>KITCHEN</i>
COMPONENT(S):	<i>SELF-CONTAINED REACH-IN REFRIG UNIT (2018) ID#(S) 0714</i>



SELF-CONTAINED REACH-IN REFRIG UNIT (2018) (TYPICAL)

OBSERVATIONS: *This component includes a self-contained reach-in refrigeration unit for the kitchen. We were previously informed that it was placed into service in 2018, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	<i>20 YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>14 YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 20,850</i>

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): SELF-CONTAINED REACH-IN REFRIG UNIT (2019) ID#(S) 0715



SELF-CONTAINED REACH-IN REFRIG UNIT (2019) (TYPICAL)

OBSERVATIONS: *This component includes a self-contained reach-in refrigeration unit for the kitchen. We were previously informed that it was placed into service in 2019, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 20,850

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	YOGURT SERVER	ID#(S) 0716



YOGURT SERVER (TYPICAL)

OBSERVATIONS: *This component includes a yogurt server for the kitchen. We were previously informed that it was installed in 2017, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	13 YEAR(S)
AVERAGE COMPONENT COST:	\$ 7,050

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	MERCHANDIZING CHEST FREEZER	ID#(S) 0717



MERCHANDIZING CHEST FREEZER (TYPICAL)

OBSERVATIONS: *This component includes a merchandising chest freezer for the kitchen. We were previously informed that it was installed in 2017, and it appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	8 YEAR(S)
AVERAGE COMPONENT COST:	\$ 1,950

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	COMMERCIAL DISHWASHER	ID#(S) 0718



COMMERCIAL DISHWASHER (TYPICAL)

OBSERVATIONS: *This component includes a commercial dishwasher for the kitchen. We were previously informed that the unit is rented and funded from the operating budget.*

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

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): FOOD PREP STATION

ID#(S) 0719



FOOD PREP STATION (TYPICAL)

OBSERVATIONS: *This component includes a food prep station for the kitchen. We were informed it was placed into service in 2023 and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:

40 YEAR(S)

ESTIMATED REMAINING LIFE:

39 YEAR(S)

AVERAGE COMPONENT COST:

\$ 7,250

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	<i>KITCHEN</i>	
COMPONENT(S):	<i>FOOD PREP SINK</i>	ID#(S) 0720



FOOD PREP SINK (TYPICAL)

OBSERVATIONS: *This component includes a food prep sink for the kitchen. We were informed it was placed into service in 2023 and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	<i>40 YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>39 YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 4,250</i>

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): STEAM COOKER

ID#(S) 0721



STEAM COOKER (TYPICAL)

OBSERVATIONS: *This component includes a steam cooker for the kitchen. We were informed it was placed into service in 2023 and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	14 YEAR(S)
AVERAGE COMPONENT COST:	\$ 13,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	DUAL CONVECTION OVEN	ID#(S) 0722



DUAL CONVECTION OVEN (TYPICAL)

OBSERVATIONS: *This component includes a dual convection oven for the kitchen. We were previously informed that it was installed in 2018 and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	14 YEAR(S)
AVERAGE COMPONENT COST:	\$ 9,850

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): CHEF'S PROOFING OVEN

ID#(S) 0723



CHEF'S PROOFING OVEN (TYPICAL)

OBSERVATIONS: *This component includes a chef's proofing oven for the kitchen. We were previously informed that it was installed in 2019, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 11,100

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): CHEF'S HOLDING OVEN

ID#(S) 0724



CHEF'S HOLDING OVEN (TYPICAL)

OBSERVATIONS: *This component includes two chef's holding ovens for the kitchen. They appeared to be in an average condition.*

TYPICAL USEFUL LIFE:

20 YEAR(S)

ESTIMATED REMAINING LIFE:

10 YEAR(S)

AVERAGE COMPONENT COST:

\$ 2,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): BRAISING PAN

ID#(S) 0725



BRAISING PAN (TYPICAL)

OBSERVATIONS: *This component includes a braising pan for the kitchen. We were previously informed that it was installed in 2020, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:

25 YEAR(S)

ESTIMATED REMAINING LIFE:

21 YEAR(S)

AVERAGE COMPONENT COST:

\$ 19,800

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	DEEP FRYER	ID#(S) 0726



DEEP FRYER (TYPICAL)

OBSERVATIONS: *This component includes a deep fryer for the kitchen. We were informed that it is to be replaced in 2023.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	14 YEAR(S)
AVERAGE COMPONENT COST:	\$ 5,500

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): SALAMANDER LINE COOKER

ID#(S) 0727



SALAMANDER LINE COOKER (TYPICAL)

OBSERVATIONS: *This component includes a salamander line cooker for the kitchen. We were previously informed that it was installed in 2020, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	21
AVERAGE COMPONENT COST:	\$ 11,350

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): CHEF'S COOKING LINE UP

ID#(S) 0728



CHEF'S COOKING LINE UP (TYPICAL)

OBSERVATIONS: *This component includes a chef's cooking line up for the kitchen. It appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	12 YEAR(S)
AVERAGE COMPONENT COST:	\$ 23,750

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	FOOD HOLDING CABINET	ID#(S) 0729



FOOD HOLDING CABINET (TYPICAL)

OBSERVATIONS: *This component includes a food holding cabinet for the kitchen. We were previously informed that it was installed in 2019, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	20 YEAR(S)
AVERAGE COMPONENT COST:	\$ 11,100

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	COMMERCIAL TOASTER OVEN	ID#(S) 0730



COMMERCIAL TOASTER OVEN (TYPICAL)

OBSERVATIONS: *This component includes a commercial toaster oven for the kitchen. It appeared to be in average condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	5 YEAR(S)
AVERAGE COMPONENT COST:	\$ 2,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): COMMERCIAL FOOD PROCESSOR

ID#(S) 0731



COMMERCIAL FOOD PROCESSOR (TYPICAL)

OBSERVATIONS: *This component includes a commercial food processor for the kitchen. It appeared to be in average condition.*

TYPICAL USEFUL LIFE:

15 YEAR(S)

ESTIMATED REMAINING LIFE:

5 YEAR(S)

AVERAGE COMPONENT COST:

\$ 1,900

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	COMMERCIAL DOUGH MIXER	ID#(S) 0732



COMMERCIAL DOUGH MIXER (TYPICAL)

OBSERVATIONS: *This component includes a commercial dough mixer for the kitchen. It appeared to be in good condition.*

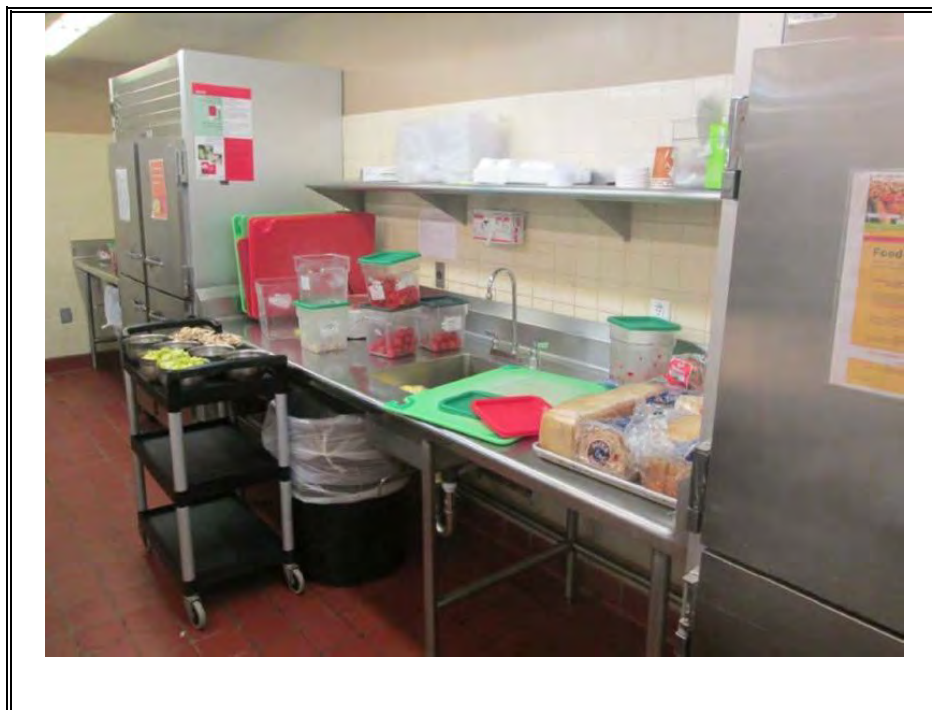
TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	17 YEAR(S)
AVERAGE COMPONENT COST:	\$ 7,550

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): UTENSIL WASH STATION

ID#(S) 0733



UTENSIL WASH STATION (TYPICAL)

OBSERVATIONS: *This component includes a utensil wash station for the kitchen. We were previously informed that it was installed in 2020, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:

40 YEAR(S)

ESTIMATED REMAINING LIFE:

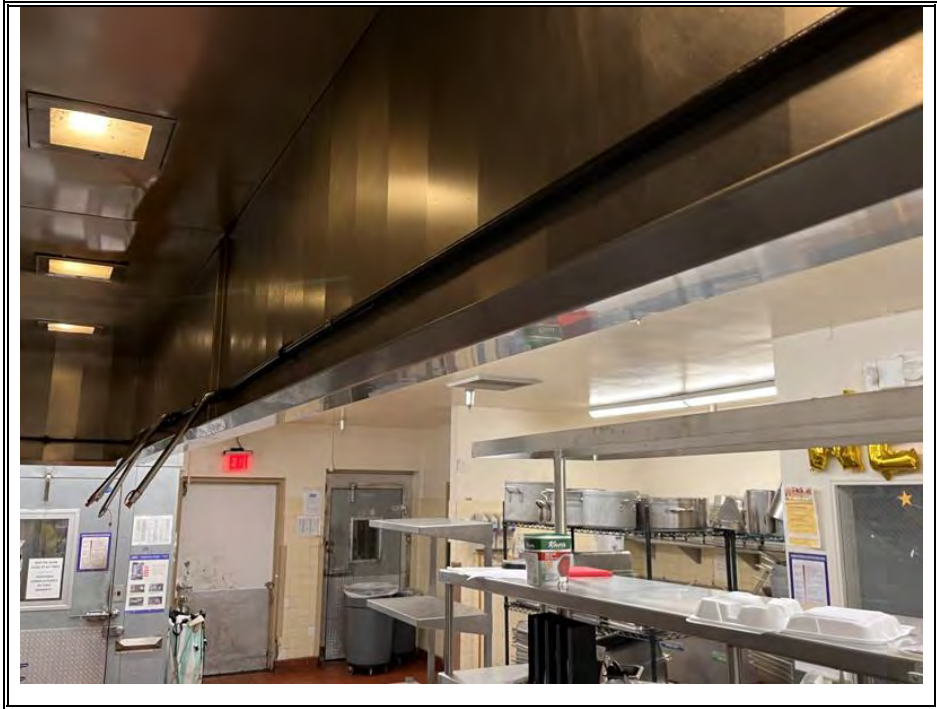
36 YEAR(S)

AVERAGE COMPONENT COST:

\$ 10,100

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	DUAL ISLAND EXHAUST HOOD	ID#(S) 0734



DUAL ISLAND EXHAUST HOOD (TYPICAL)

OBSERVATIONS: *This component includes a dual island exhaust hood for the kitchen. It appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	13 YEAR(S)
AVERAGE COMPONENT COST:	\$ 91,750

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	KITCHEN HOOD EXHAUSTER	ID#(S) 0735



KITCHEN HOOD EXHAUSTER (TYPICAL)

OBSERVATIONS: *This component includes a motor for the kitchen exhaust hood. It was inaccessible for inspection (extension ladder required). We were previously informed that it was installed in 2020, and for the purposes of reporting, the condition and remaining life has been estimated.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	26 YEAR(S)
AVERAGE COMPONENT COST:	\$ 26,300

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): CHAR BROILER

ID#(S) 0736



CHAR BROILER (TYPICAL)

OBSERVATIONS: *This component includes a char broiler for the kitchen. We were informed it was installed in 2015, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:

25 YEAR(S)

ESTIMATED REMAINING LIFE:

16 YEAR(S)

AVERAGE COMPONENT COST:

\$ 6,400

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	INCANDESCENT DIMMERS	ID#(S) 0737



INCANDESCENT DIMMERS (TYPICAL)

OBSERVATIONS: *This component includes the dimmers for the LED lighting system. We were informed they were placed into service in 2018 and they appeared to be in good condition.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	19 YEAR(S)
AVERAGE COMPONENT COST:	\$ 11,450

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): EQUIPMENT ELECTRICAL PANEL

ID#(S) 0738



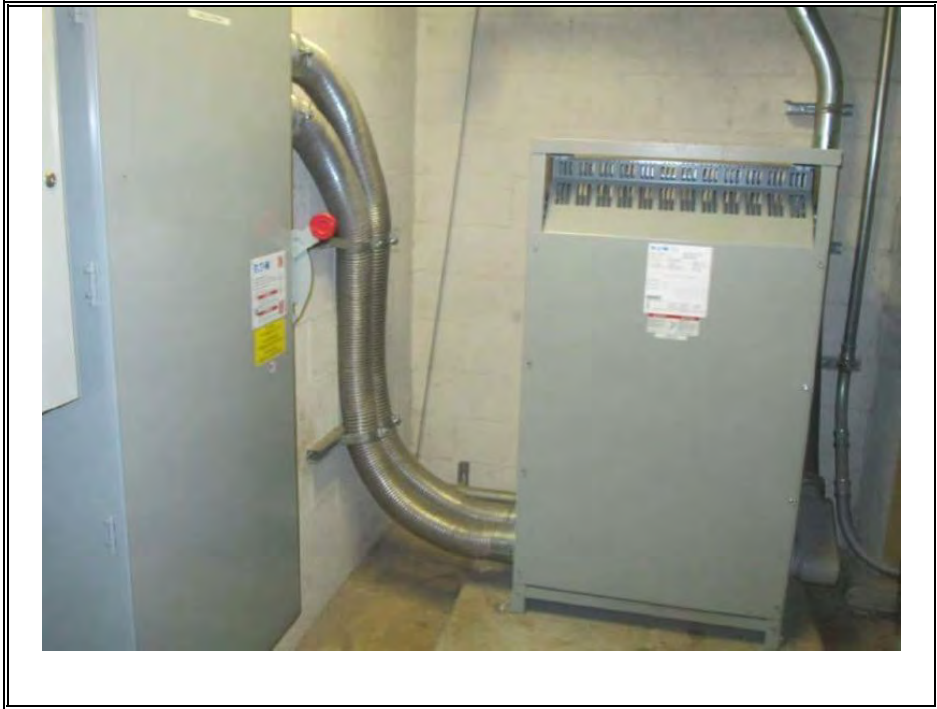
EQUIPMENT ELECTRICAL PANEL (TYPICAL)

OBSERVATIONS: *This component includes an equipment electrical panel for the kitchen. We were previously informed that it was installed in 2020, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	26 YEAR(S)
AVERAGE COMPONENT COST:	\$ 8,000

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	KITCHEN	
COMPONENT(S):	ELECTRICAL TRANSFORMER-300 KVA	ID#(S) 0739



ELECTRICAL TRANSFORMER-300 KVA (TYPICAL)

OBSERVATIONS: *This component includes an electrical 300 KVA transformer for the kitchen. We were previously informed that it was installed in 2015 and it appeared to be in good condition.*

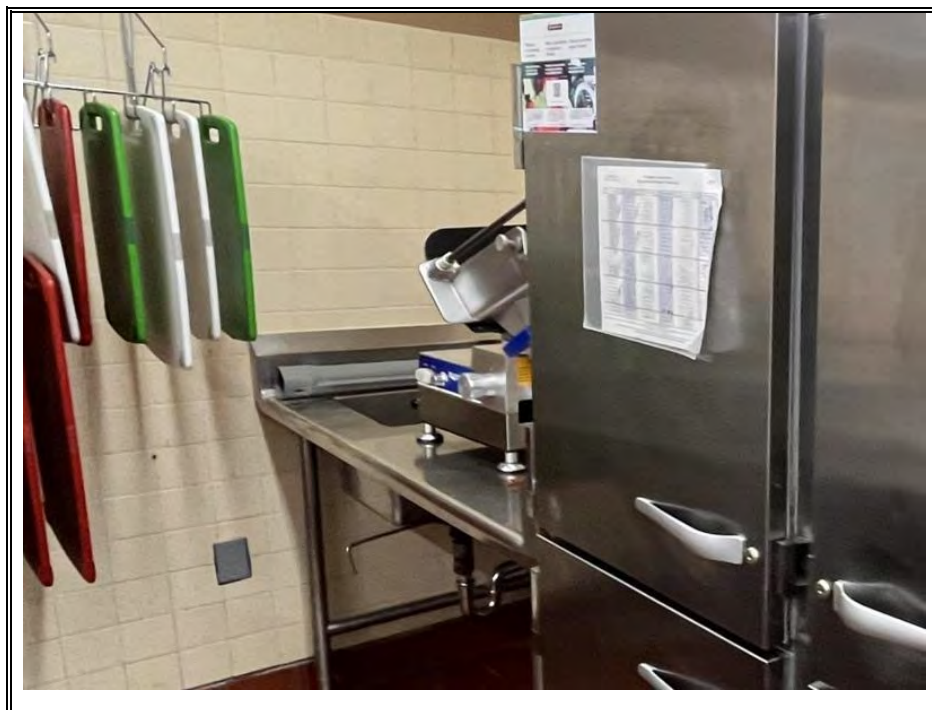
TYPICAL USEFUL LIFE:	35 YEAR(S)
ESTIMATED REMAINING LIFE:	26 YEAR(S)
AVERAGE COMPONENT COST:	\$ 21,800

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY: KITCHEN

COMPONENT(S): SLICER

ID#(S) 0740



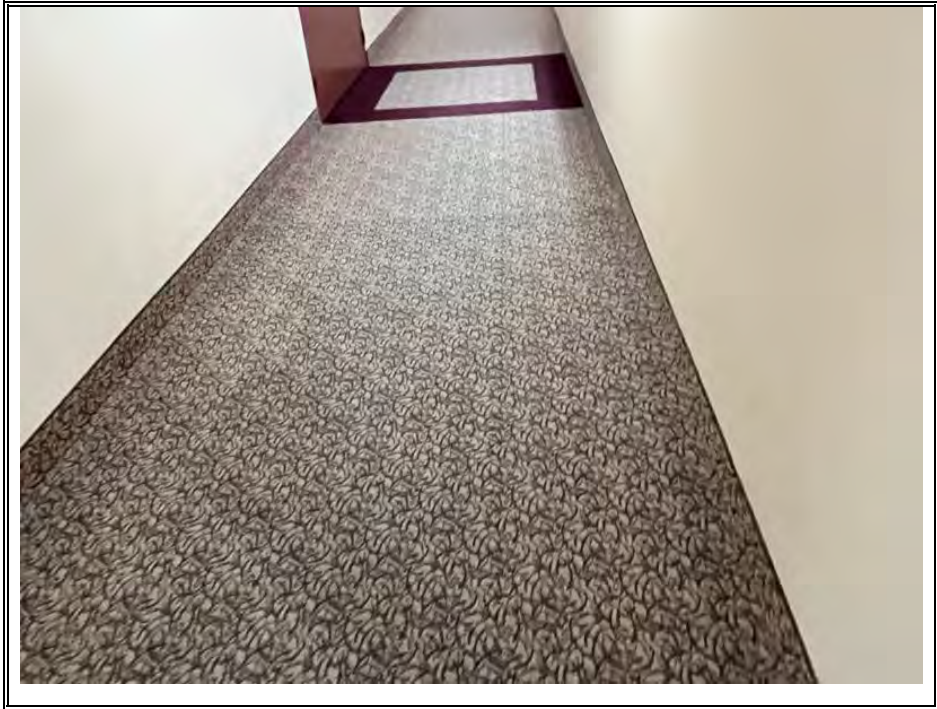
SLICER (TYPICAL)

OBSERVATIONS: *This component includes a slicer. It appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	5 YEAR(S)
AVERAGE COMPONENT COST:	\$ 4,150

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	FLOORING	
COMPONENT(S):	CARPETING-HALLWAYS	ID#(S) 0801



CARPETING-HALLWAYS (TYPICAL)

OBSERVATIONS: *This component includes the carpeting in the internal hallways. It appeared to be in average condition for its age.*

TYPICAL USEFUL LIFE:	8 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 282,300

TO PROTECT YOUR INVESTMENT: *Maintenance should entail regular vacuum cleaning (from once weekly to as often as daily for high traffic areas). Power pile lifting is recommended at least once a month for high traffic areas. Mats are suggested to remove dirt from shoes before it can be tracked onto carpeted areas (should be cleaned and rotated regularly to prevent soil build-up that may spread to the carpet). Spots and spills should be removed as soon as possible to prevent permanent staining. Deep cleaning should be performed on an as-needed basis (before soil is noticeable – usually not more than once every one or two years) and fluorochemical treatment applied immediately after. It is recommended that before applying any topical treatments, the carpet manufacturer be contacted to prevent voiding of the warranty. Damaged areas should be repaired as they can create a trip hazard resulting in association liability.*

CATEGORY:	FLOORING	
COMPONENT(S):	CARPETING-RECREATION	ID#(S) 0802



CARPETING-RECREATION (TYPICAL)

OBSERVATIONS: *This component includes the carpeting in the recreation areas. We were previously informed it was installed in 2019 and it appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	8 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 42,800

TO PROTECT YOUR INVESTMENT: *Maintenance should entail regular vacuum cleaning (from once weekly to as often as daily for high traffic areas). Power pile lifting is recommended at least once a month for high traffic areas. Mats are suggested to remove dirt from shoes before it can be tracked onto carpeted areas (should be cleaned and rotated regularly to prevent soil build-up that may spread to the carpet). Spots and spills should be removed as soon as possible to prevent permanent staining. Deep cleaning should be performed on an as-needed basis (before soil is noticeable – usually not more than once every one or two years) and fluorochemical treatment applied immediately after. It is recommended that before applying any topical treatments, the carpet manufacturer be contacted to prevent voiding of the warranty. Damaged areas should be repaired as they can create a trip hazard resulting in association liability.*

CATEGORY:	FLOORING	
COMPONENT(S):	CARPETING-ADMINISTRATION	ID#(S) 0803



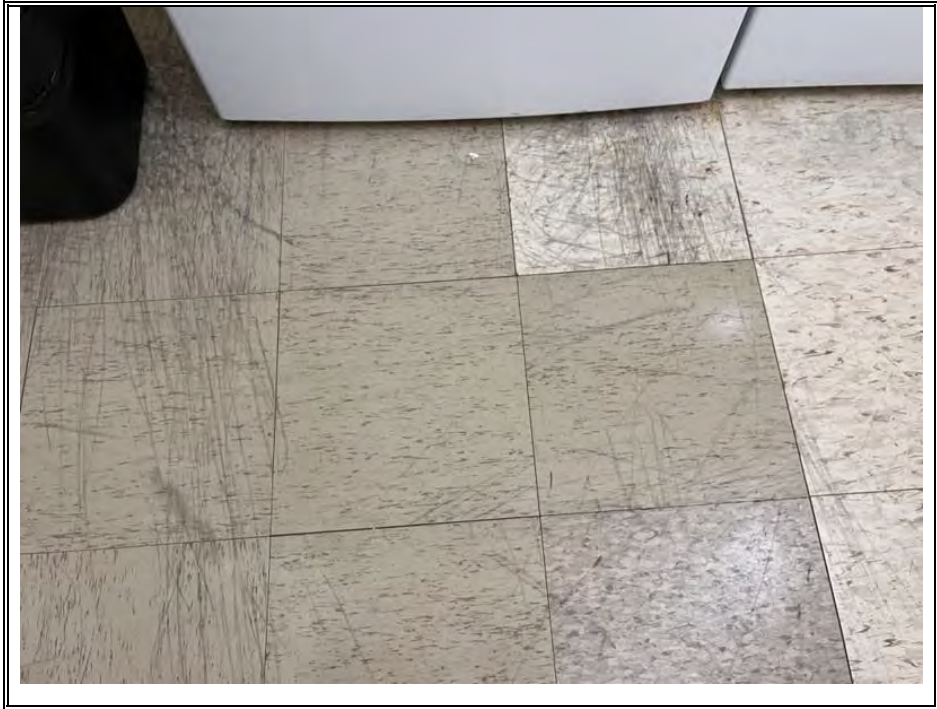
CARPETING-ADMINISTRATION (TYPICAL)

OBSERVATIONS: *This component includes the carpeting in the administration areas. It appeared to be in an average condition for its age.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 9,200

TO PROTECT YOUR INVESTMENT: *Maintenance should entail regular vacuum cleaning (from once weekly to as often as daily for high traffic areas). Power pile lifting is recommended at least once a month for high traffic areas. Mats are suggested to remove dirt from shoes before it can be tracked onto carpeted areas (should be cleaned and rotated regularly to prevent soil build-up that may spread to the carpet). Spots and spills should be removed as soon as possible to prevent permanent staining. Deep cleaning should be performed on an as-needed basis (before soil is noticeable – usually not more than once every one or two years) and fluorochemical treatment applied immediately after. It is recommended that before applying any topical treatments, the carpet manufacturer be contacted to prevent voiding of the warranty. Damaged areas should be repaired as they can create a trip hazard resulting in association liability.*

CATEGORY:	FLOORING	
COMPONENT(S):	VINYL	ID#(S) 0804



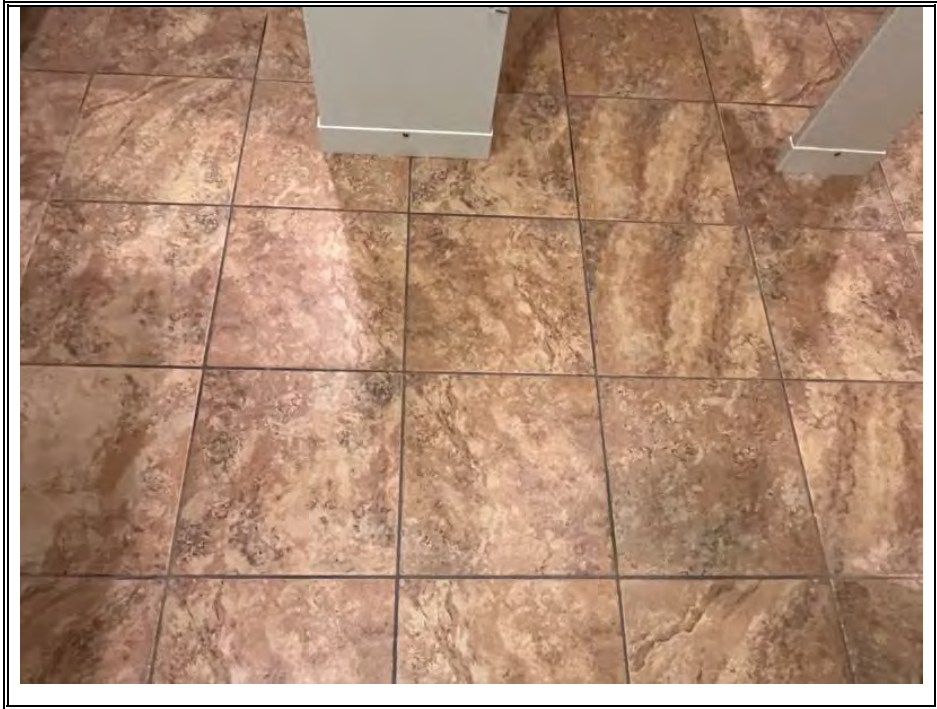
VINYL (TYPICAL)

OBSERVATIONS: *This component includes the vinyl squares flooring in the utility and laundry rooms. It appeared to be in an average condition, however, dated in appearance. We were informed replacement is provided for in the operating budget.*

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

TO PROTECT YOUR INVESTMENT: *Maintenance would entail regular cleaning with a mild detergent solution and warm water (care should be exercised to not flood the flooring). Do not use paste or solvent-based wax. Rubber backed rugs should be avoided as they can discolor the vinyl flooring. Soil collecting mats are recommended to remove dirt from shoe soles before it can be tracked onto the vinyl (they should be cleaned and rotated regularly to prevent soil build-up that will spread to the vinyl). Lifting seams, corners, etc. should be re-glued and damaged areas repaired as necessary.*

CATEGORY:	FLOORING	
COMPONENT(S):	TILE-POLISH	ID#(S) 0805



TILE-POLISH (TYPICAL)

OBSERVATIONS: *This component addresses the polishing of the ceramic tile flooring with a thick lacquer type coating, in the lobby and other common areas. The surfaces appeared to be in an average condition. It is recommended that polishing / repairs be done on an as needed basis and funded from the operating account.*

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

TO PROTECT YOUR INVESTMENT: *Maintenance would entail occasional cleaning and periodic grout re-sealing. It should be polished/waxed to maintain appearance.*

CATEGORY:	FLOORING	
COMPONENT(S):	TILE-RECREATION	ID#(S) 0806



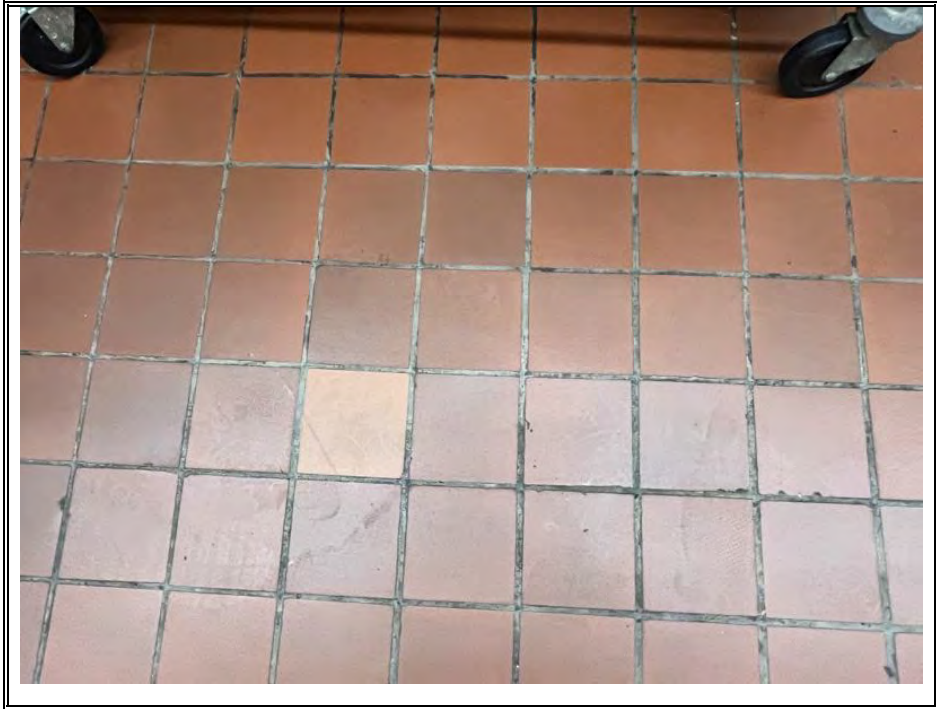
TILE-RECREATION (TYPICAL)

OBSERVATIONS: *This component includes the ceramic tile flooring in the recreation rooms. We were previously informed that it was installed in 2017, and it appeared to be in good condition.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	23 YEAR(S)
AVERAGE COMPONENT COST:	\$ 37,650

TO PROTECT YOUR INVESTMENT: *Maintenance would entail occasional cleaning and periodic grout re-sealing.*

CATEGORY:	FLOORING	
COMPONENT(S):	TILE-ADMINISTRATION	ID#(S) 0807



TILE-ADMINISTRATION (TYPICAL)

OBSERVATIONS: *This component includes the ceramic tile flooring in the administration rooms. It appeared to be in an average condition for its age.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 73,000

TO PROTECT YOUR INVESTMENT: *Maintenance would entail occasional cleaning and periodic grout re-sealing.*

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	ASPHALT SEAL COAT - OLDER	ID#(S) 0901



ASPHALT SEAL COAT - OLDER (TYPICAL)

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

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 91,750

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

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	ASPHALT SEAL COAT-NEWER	ID#(S) 0902



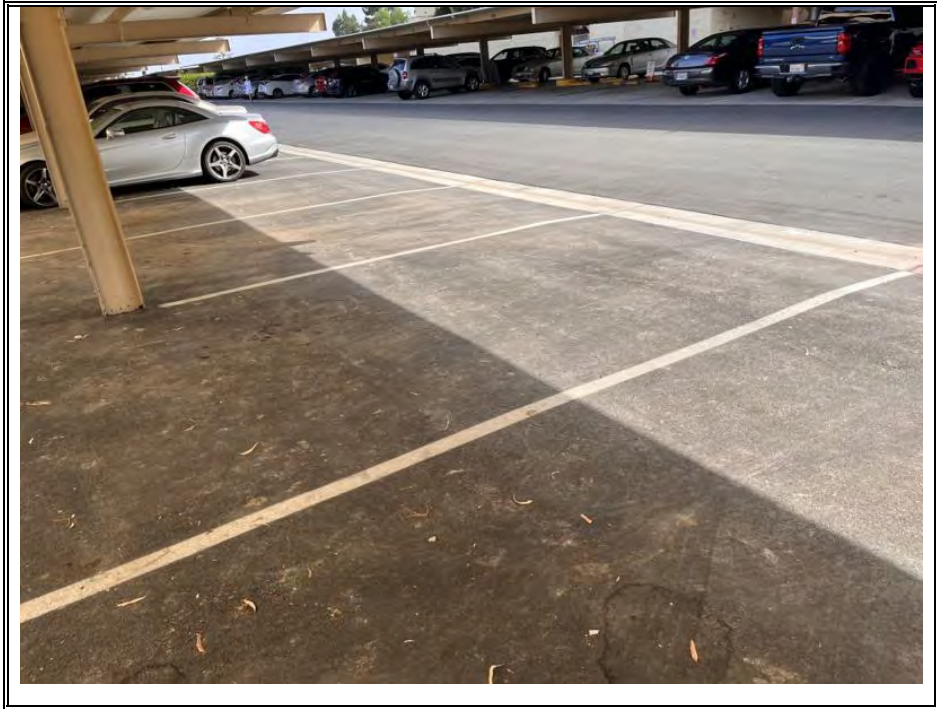
ASPHALT SEAL COAT-NEWER (TYPICAL)

OBSERVATIONS: *This component includes the seal coat for the newer asphalt parking areas and driveways. We were previously informed that it was applied in 2020, and it appeared to be in an aging condition. While a relatively inexpensive procedure, the seal coat serves to enhance the longevity of the underlying asphalt as well as its appearance by replenishing the oil and fine aggregates of the underlying asphalt. It is important that this procedure always be undertaken within 6 months of any overlay or resurfacing and performed thereafter on a 3 – 5 year cycle (typically a warranty requirement).*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	1 YEAR(S)
AVERAGE COMPONENT COST:	\$ 45,850

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

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	ASPHALT REPLACEMENT-OLDER	ID#(S) 0903



ASPHALT REPLACEMENT-OLDER (TYPICAL)

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

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 445,500

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

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	ASPHALT REPLACEMENT-NEWER	ID#(S) 0904



ASPHALT REPLACEMENT-NEWER (TYPICAL)

OBSERVATIONS: *This component provides for replacement of the newer asphalt parking areas and driveways. We were previously informed that replacement was completed in 2020, and it appeared to be in good condition. Aging, oxidation, and vehicle traffic eventually cause cracking, ponding, and uneven pavement. Such surface irregularities may result in improper drainage and compromised driving surfaces. Asphalt replacement entails removal of the existing pavement, grading and compaction of the existing aggregate base material, and the installation of hot asphalt pavement. It is recommended that pavement engineering be obtained prior to replacement to guarantee that new pavement specifications will meet or exceed the needs of the common area pavement. In conjunction with replacement, seal coat should be performed within 6 months and then at 3 – 5 year intervals thereafter. It is recommended that prior to replacement, further evaluation be obtained from a soils/geotechnical engineer.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	16 YEAR(S)
AVERAGE COMPONENT COST:	\$ 220,500

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

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	CONCRETE-FLATWORK	ID#(S) 0905



CONCRETE-FLATWORK (TYPICAL)

OBSERVATIONS: *This component includes a repair allowance for the concrete driveways, walkways, and paths throughout the common areas. We were informed of repairs done in 2022. Although they appeared to be in an average condition, they should be regularly monitored for cracking and vertical displacement, which can create potential trip hazards (liability for the association).*

TYPICAL USEFUL LIFE:	2 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 2,300

TO PROTECT YOUR INVESTMENT: *Any sections observed to be vertically displaced should be repaired immediately upon discovery. Emphasis should be placed on areas adjacent to trees, as their roots are often the culprits of such damage. As the need for such repairs is difficult to predict, the associated costs should be disbursed either from the association's operating account or the contingency reserve.*

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	CONCRETE-STAMPED	ID#(S) 0906



CONCRETE-STAMPED (TYPICAL)

OBSERVATIONS: *This component includes the stamped (decorative) concrete at the driveway vehicle “turn-a-round” near the main lobby, and at the north side pedestrian walkway. It appeared to be in an aging condition with chipping and vertical displacement observed. We were previously informed that the stamped concrete was being replaced with standard concrete on an as needed basis, which is funded from the operating account.*

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

TO PROTECT YOUR INVESTMENT: *Any sections observed to be vertically displaced should be repaired immediately upon discovery. Emphasis should be placed on areas adjacent to trees, as their roots are often the culprits of such damage. As the need for such repairs is difficult to predict, the associated costs should be disbursed either from the association's operating account or the contingency reserve.*

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	IRRIGATION EQUIPMENT	ID#(S) 0907



IRRIGATION EQUIPMENT (TYPICAL)

OBSERVATIONS: *This component includes the irrigation equipment. It generally appeared to be in an average condition. We were previously informed that repairs are performed on an as needed basis and funded from the operating account.*

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

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

CATEGORY: LANDSCAPE/HARDSCAPE

COMPONENT(S): LANDSCAPING

ID#(S) 0908



LANDSCAPING (TYPICAL)

OBSERVATIONS: *This component provides an allowance for periodic refurbishment of the landscaping throughout the development.*

TYPICAL USEFUL LIFE:

2 YEAR(S)

ESTIMATED REMAINING LIFE:

0 YEAR(S)

AVERAGE COMPONENT COST:

\$ 11,250

TO PROTECT YOUR INVESTMENT: N/A.

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	KOI POND-LINING	ID#(S) 0909



KOI POND-LINING (TYPICAL)

OBSERVATIONS: *This component includes the concrete lining of the Koi Pond. It appeared to be in an average condition. It is recommended that it be repaired on an as needed basis and funded from the operating account.*

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

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

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	KOI POND-EQUIPMENT	ID#(S) 0910



KOI POND-EQUIPMENT (TYPICAL)

OBSERVATIONS: *This component includes a pump/motor and a filter at the Koi Pond equipment area. They appeared to be in an average condition, and it is recommended that replacement be performed on an as needed basis and funded from the operating account.*

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

TO PROTECT YOUR INVESTMENT: *The filter should be regularly cleaned and the media re-charged or replaced (backwashed). The motor and pump should be regularly examined, lubricated, and serviced as necessary.*

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	COURTYARD PATIO	ID#(S) 0911



COURTYARD PATIO (TYPICAL)

OBSERVATIONS: *This component includes the small plaster and tile fountains with pumps at the patio outside the California room. They generally appeared to be in an average condition. It is recommended they be repaired/replaced on an as needed basis and funded from the operating account.*

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

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

CATEGORY:	RECREATION FACILITIES
COMPONENT(S):	FURNISHINGS-ADMINISTRATION/MAINTENANCE ID#(S) 1001



FURNISHINGS-ADMINISTRATION/MAINTENANCE (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the maintenance administration office, comprised of desks, chairs, an air conditioner, computer equipment, and artwork. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 5,750

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-ADMINISTRATION/FINANCE	ID#(S) 1002



FURNISHINGS-ADMINISTRATION/FINANCE (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the finance administrative offices, comprised of desks, files, tables, chairs, computers, printers, and other office equipment, lamps, artwork, a refrigerator, a television, and other miscellaneous items. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 31,550

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-ADMINISTRATION/CONFERENCE	ID#(S) 1003



FURNISHINGS-ADMINISTRATION/CONFERENCE (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the conference room, comprised of a sofa, chairs, tables, a projection screen, lamps, artwork, and file cabinets. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 12,950

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-ADMINISTRATION/KITCHEN	ID#(S) 1004



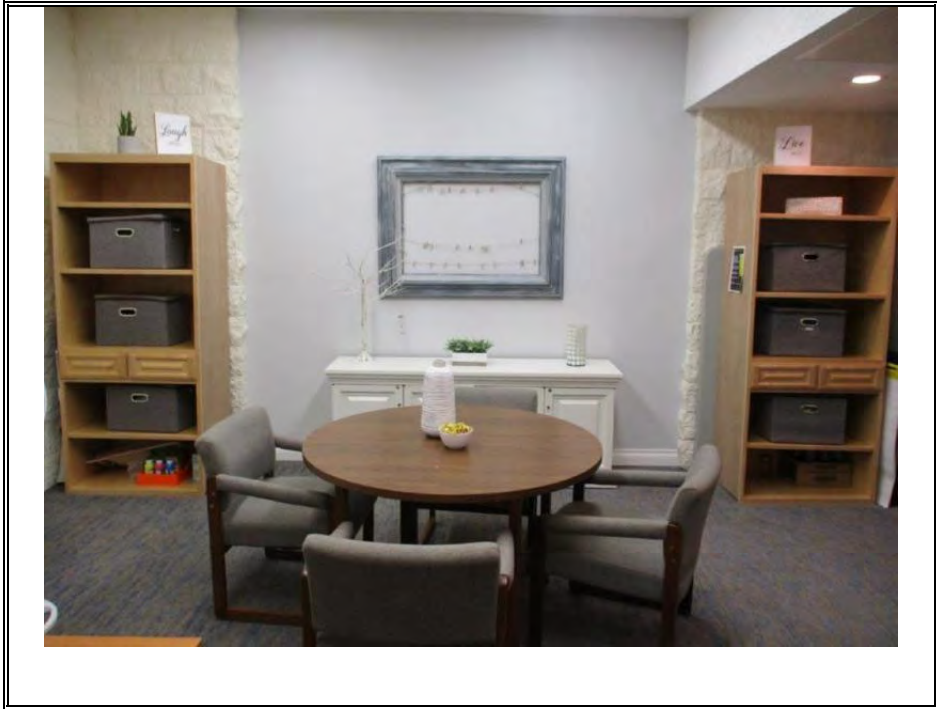
FURNISHINGS-ADMINISTRATION/KITCHEN (TYPICAL)

OBSERVATIONS: *This component includes the furnishing in the kitchen director’s administrative office, comprised of tables, desks, a safe, file cabinets, and computer/office equipment. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 7,100

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-ADMINISTRATION/HOUSE	ID#(S) 1005



FURNISHINGS-ADMINISTRATION/HOUSE (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the housekeeping administrative office, comprised of chairs, desks, file cabinets, and miscellaneous office equipment. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 6,650

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RECREATION/LOBBY	ID#(S) 1006



FURNISHINGS-RECREATION/LOBBY (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the main lobby and sitting rooms, comprised of chairs, tables, a sofa, window treatments, lamps, artwork, and miscellaneous other items of furnishings. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	17 YEAR(S)
AVERAGE COMPONENT COST:	\$ 140,700

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RECREATION/HALLS	ID#(S) 1007



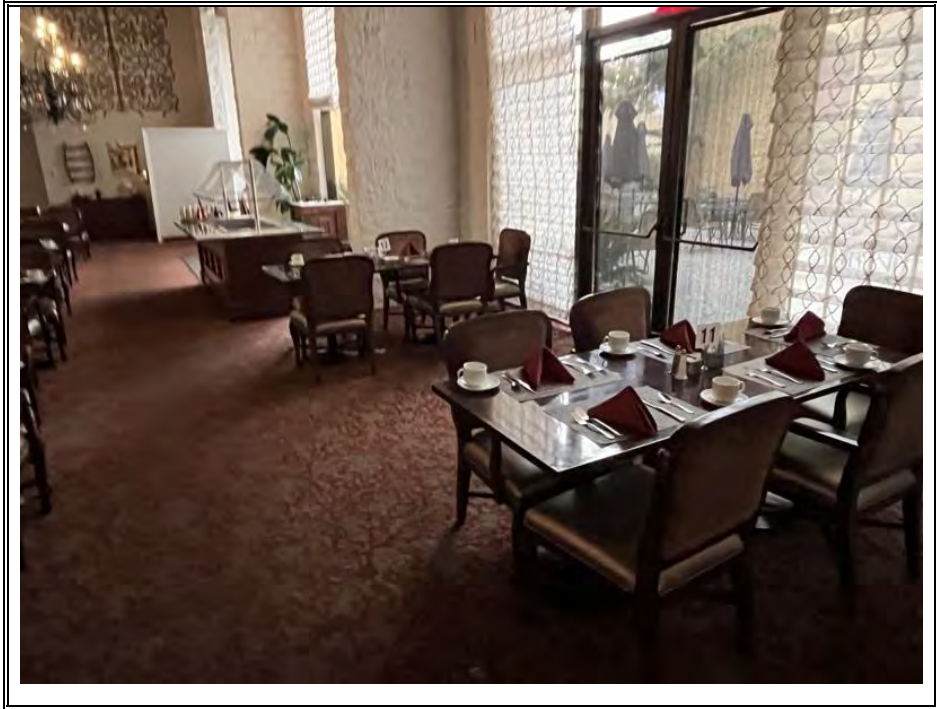
FURNISHINGS-RECREATION/HALLS (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the interior hallways and elevator lobbies, comprised of sofas, chairs, tables, mirrors, lamps, and artwork. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	7 YEAR(S)
AVERAGE COMPONENT COST:	\$ 167,100

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RECREATION/CRYSTAL DINING	ID#(S) 1008



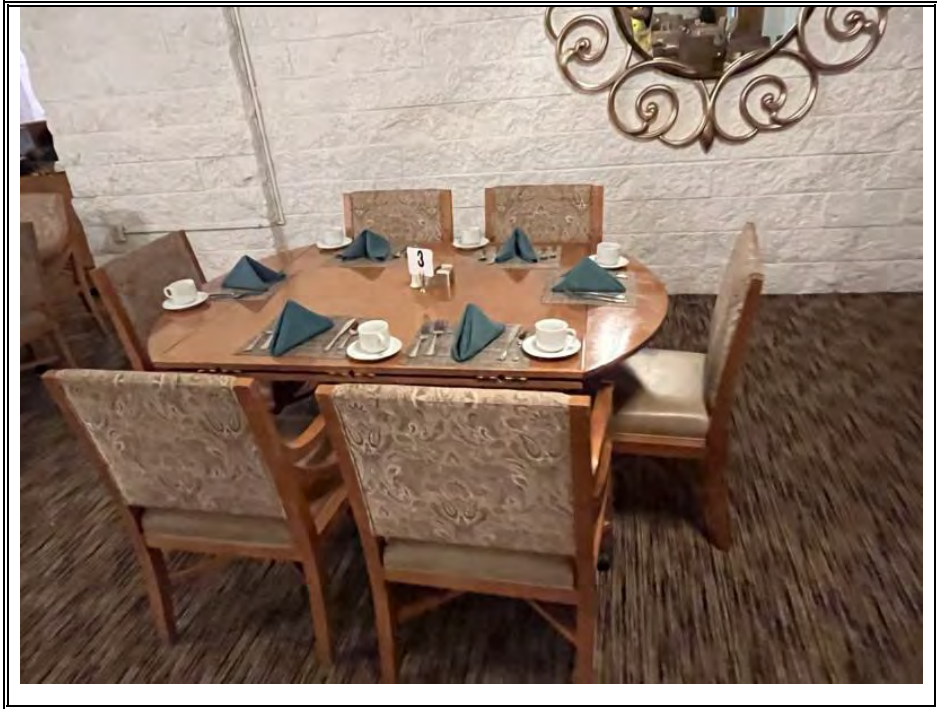
FURNISHINGS-RECREATION/CRYSTAL DINING (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the Crystal dining room, comprised of chairs, tables, lamps, credenzas, and a podium. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 81,150

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RECREATION/CALIF DINING	ID#(S) 1009



FURNISHINGS-RECREATION/CALIF DINING (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the California dining room, comprised of chairs, tables, a desk, artwork, lamps a piano, and a podium. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 81,100

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RECREATION/CALIF PATIO	ID#(S) 1010



FURNISHINGS-RECREATION/CALIF PATIO (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the courtyard patio of the California Dining room, comprised of chairs, tables, umbrellas an awning, and a fountain. They appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	8 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 23,700

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RECREATION/KEY CLUB	ID#(S) 1011



FURNISHINGS-RECREATION/KEY CLUB (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the Key Club, comprised of sofas, an organ, chairs, tables, a piano, mirrors, artwork, lamps, televisions, and other miscellaneous items. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 79,950

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RECREATION/BRIDGE RM	ID#(S) 1012



FURNISHINGS-RECREATION/BRIDGE RM (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the bridge room, comprised of chairs, tables, artwork a chalkboard, a water cooler, credenzas, and a file cabinet. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 41,300

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RECREATION/RENDEZVOUS	ID#(S) 1013



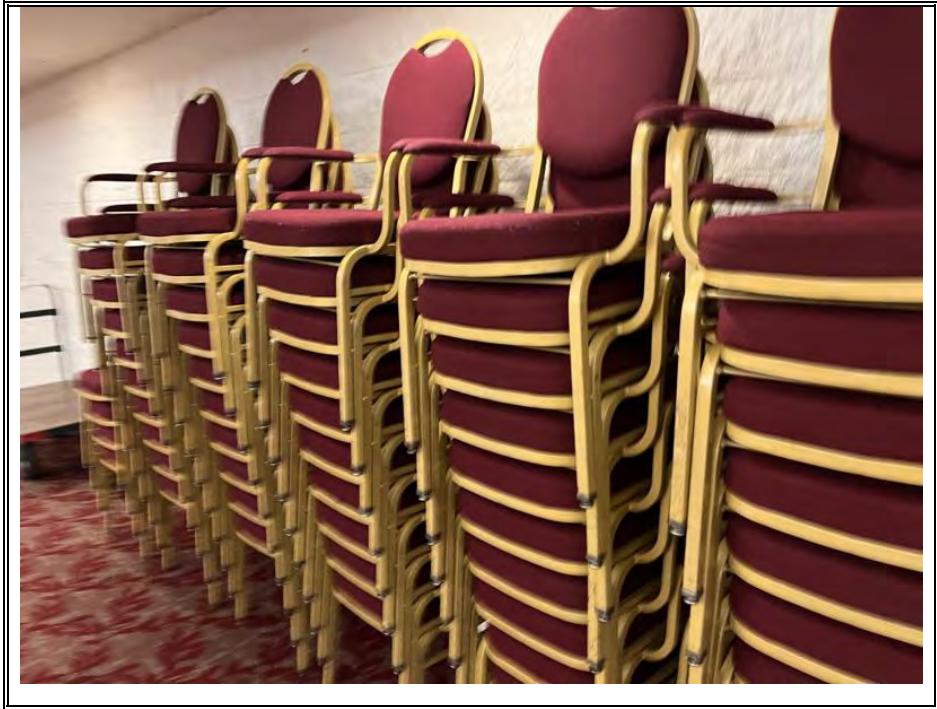
FURNISHINGS-RECREATION/RENDEZVOUS (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the Rendezvous room, comprised of chairs, tables, artwork, a mirror, and a chalkboard. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 14,050

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES
COMPONENT(S):	FURNISHINGS-RECREATION/LORCHESTER HALL ID#(S) 1014



FURNISHINGS-RECREATION/LORCHESTER HALL (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in Lorchester Hall, comprised of a stage curtain, a piano (refurbish only), an organ table, a podium, partitions, lamps, miscellaneous weights, a bingo machine, and counters. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 43,800

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RECREATION/LORCHESTER	ID#(S) 1015



FURNISHINGS-RECREATION/LORCHESTER SOUND EQUIP (TYPICAL)

OBSERVATIONS: *This component includes the sound equipment in Lorchester Hall, comprised of speakers, microphones, amplifiers, a video projector, hearing loop, acoustic panel and virtualizers. They appeared to be in an average condition.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	5 YEAR(S)
AVERAGE COMPONENT COST:	\$ 50,400

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RECREATION/GUEST SUITE	ID#(S) 1016



FURNISHINGS-RECREATION/GUEST SUITE (TYPICAL)

OBSERVATIONS: *This component provides an allowance for the remodeling of the guest suite. It was inaccessible for inspection (occupied); and for the purposes of reporting the remaining life has been estimated.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 7,500

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RECREATION/ZEN GARDEN	ID#(S) 1017



FURNISHINGS-RECREATION/ZEN GARDEN (TYPICAL)

OBSERVATIONS: *This component includes the furnishings in the Zen Garden, comprised of a façade, chairs, tables, plants and trees, benches, and other items of décor. We were informed they are to be replaced in 2023.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	19 YEAR(S)
AVERAGE COMPONENT COST:	\$ 28,000

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RECREATION/KOI POND	ID#(S) 1018



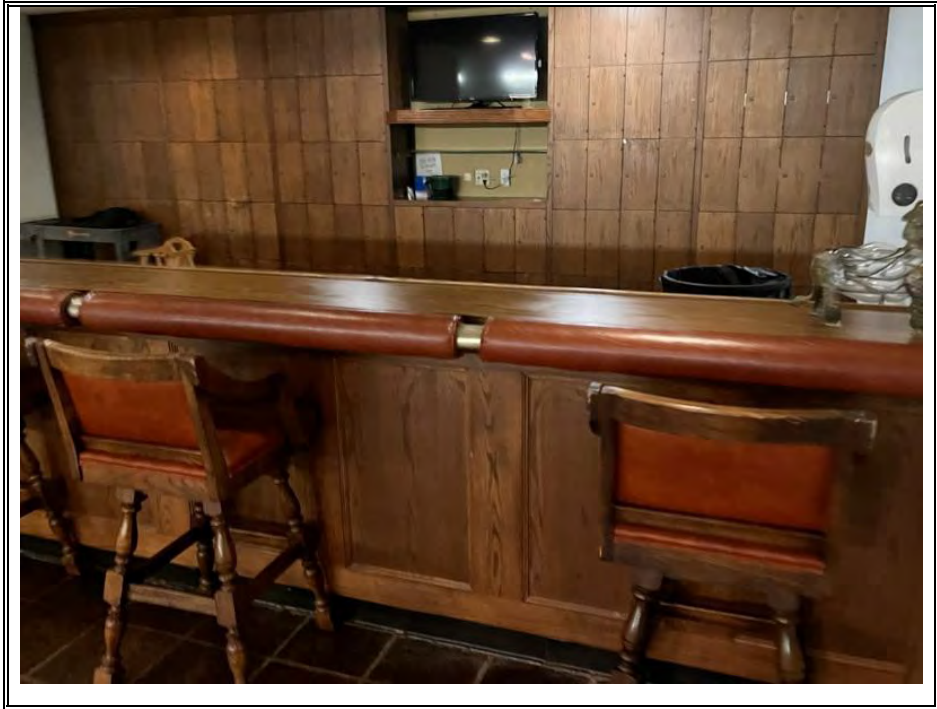
FURNISHINGS-RECREATION/KOI POND (TYPICAL)

OBSERVATIONS: *This component includes the furnishing at the Koi Pond, comprised of tables, chairs, and umbrellas. They appeared to be in an average condition for their age.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 3,700

TO PROTECT YOUR INVESTMENT: *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-KITCHEN/KEY CLUB	ID#(S) 1019



FURNISHINGS-KITCHEN/KEY CLUB (TYPICAL)

OBSERVATIONS: *This component includes the remodeling of the Key Club kitchen, comprised of countertops and cabinets, a sink, refrigerators, an icemaker, and a popcorn popper. It appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 9,100

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

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-KITCHEN/RESIDENTIAL	ID#(S) 1020



FURNISHINGS-KITCHEN/RESIDENTIAL (TYPICAL)

OBSERVATIONS: *This component includes the remodeling of the residential kitchen, comprised of countertops and cabinets, a sink, a refrigerator, a dishwasher, a garbage disposal, a cooktop, ovens, and a range hood. It appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 10,900

TO PROTECT YOUR INVESTMENT:

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-KITCHEN/EMPLOYEE TOWER	ID#(S) 1021



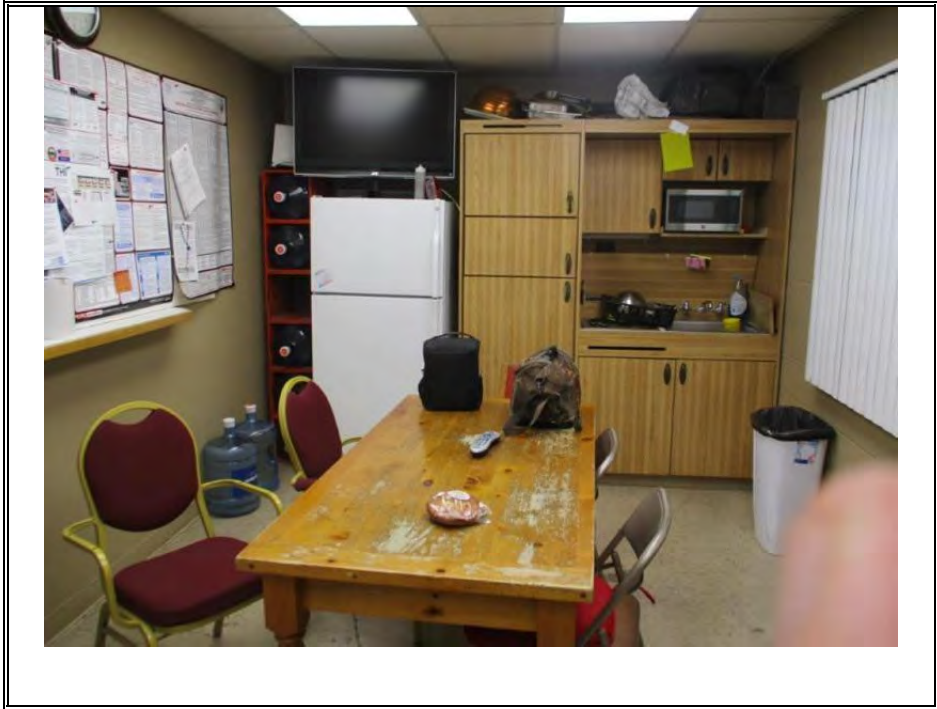
FURNISHINGS-KITCHEN/EMPLOYEE TOWER (TYPICAL)

OBSERVATIONS: *This component includes the remodeling of the employee kitchen and lounge in Tower 1, comprised of a sink, countertops and cabinets, various kitchen appliances, chairs, a sofa, tables, and window treatments. It appeared to be in good condition.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	25 YEAR(S)
AVERAGE COMPONENT COST:	\$ 31,550

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

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-KITCHEN/EMP MAINT	ID#(S) 1022



FURNISHINGS-KITCHEN/EMP MAINT (TYPICAL)

OBSERVATIONS: *This component includes the remodeling of the employee kitchen and lounge in the maintenance building, comprised of chairs, tables, lockers a sink, various items of kitchen appliances, and a copier. It appeared to be in good condition.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	25 YEAR(S)
AVERAGE COMPONENT COST:	\$ 9,750

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

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RESTROOMS/KEY CLUB	ID#(S) 1023



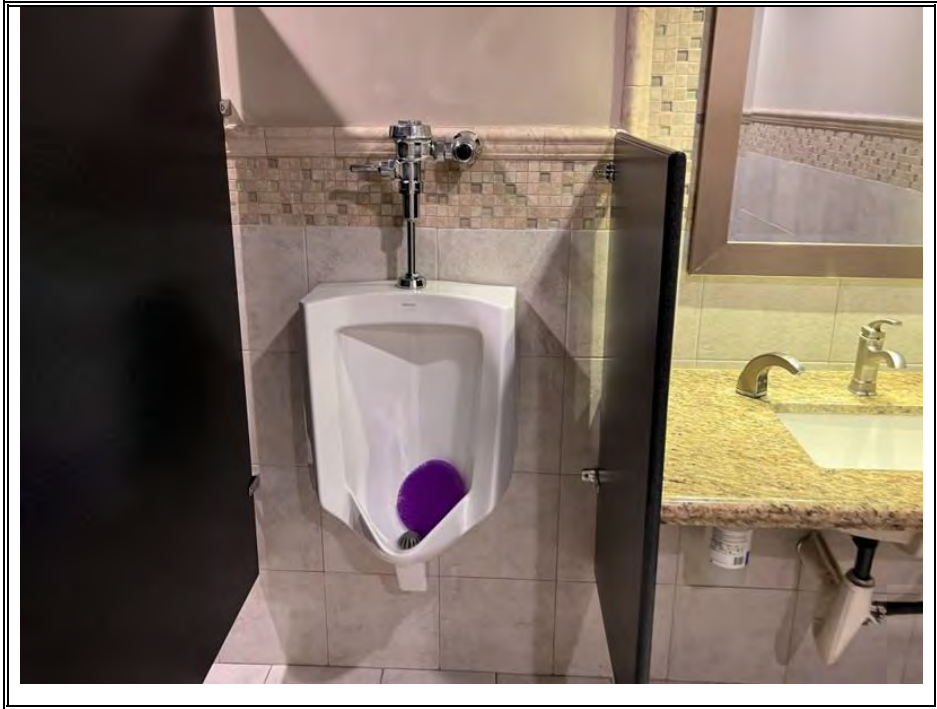
FURNISHINGS-RESTROOMS/KEY CLUB (TYPICAL)

OBSERVATIONS: *This component includes the remodeling of the Key Club restrooms, comprised of sinks, countertops, toilets, a urinal, partitions, mirrors, towel dispensers, soap dispensers, and ceramic wall tile. They appeared to be in good condition.*

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

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

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RESTROOMS/LOBBY (DINING)	ID#(S) 1024



FURNISHINGS-RESTROOMS/LOBBY (DINING) (TYPICAL)

OBSERVATIONS: *This component includes the remodeling of the dining room restrooms (at the main lobby), comprised of sinks, countertops, toilets, a urinal, mirrors, towel dispensers, soap dispensers, and ceramic wall tile. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 16,000

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

CATEGORY:	RECREATION FACILITIES		
COMPONENT(S):	FURNISHINGS-RESTROOMS/LOBBY (REC DESK)	ID#(S)	1025



FURNISHINGS-RESTROOMS/LOBBY (REC DESK) (TYPICAL)

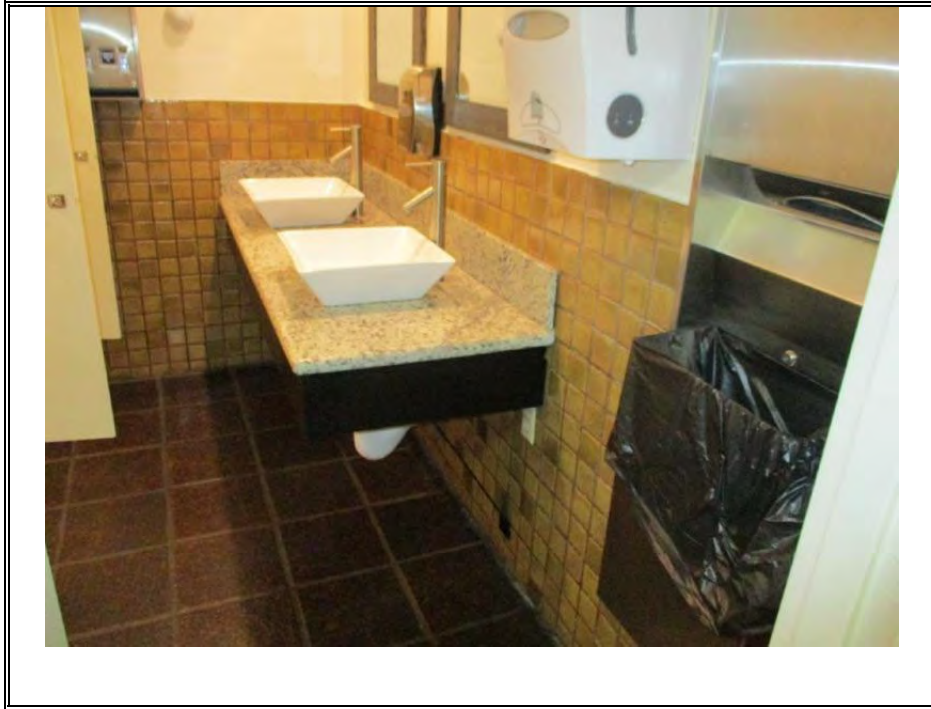
OBSERVATIONS: *This component includes the remodeling of the lobby restrooms (at the reception desk), comprised of sinks, countertops, toilets, a urinal, mirrors, towel dispensers, soap dispensers, and ceramic wall tile. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	15 YEAR(S)
AVERAGE COMPONENT COST:	\$ 31,550

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

CATEGORY: RECREATION FACILITIES

COMPONENT(S): FURNISHINGS-RESTROOMS/EMPLOYEE TOWER ID#(S) 1026



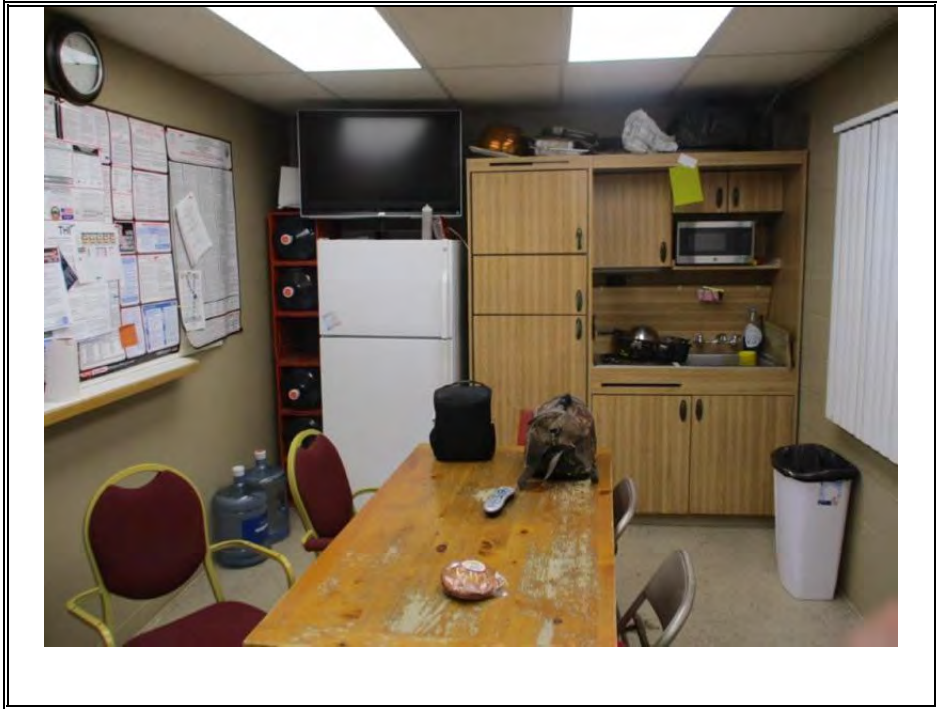
FURNISHINGS-RESTROOMS/EMPLOYEE TOWER (TYPICAL)

OBSERVATIONS: *This component includes the remodeling of the housekeeping employee restrooms in Tower 1, comprised of sinks, countertops, toilets, a urinal, showers, mirrors, towel dispensers, soap dispensers, lockers, a tampon dispenser, and ceramic wall tile. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	25 YEAR(S)
AVERAGE COMPONENT COST:	\$ 18,650

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

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RESTROOMS/EMPLOYEE MAINT	ID#(S) 1027



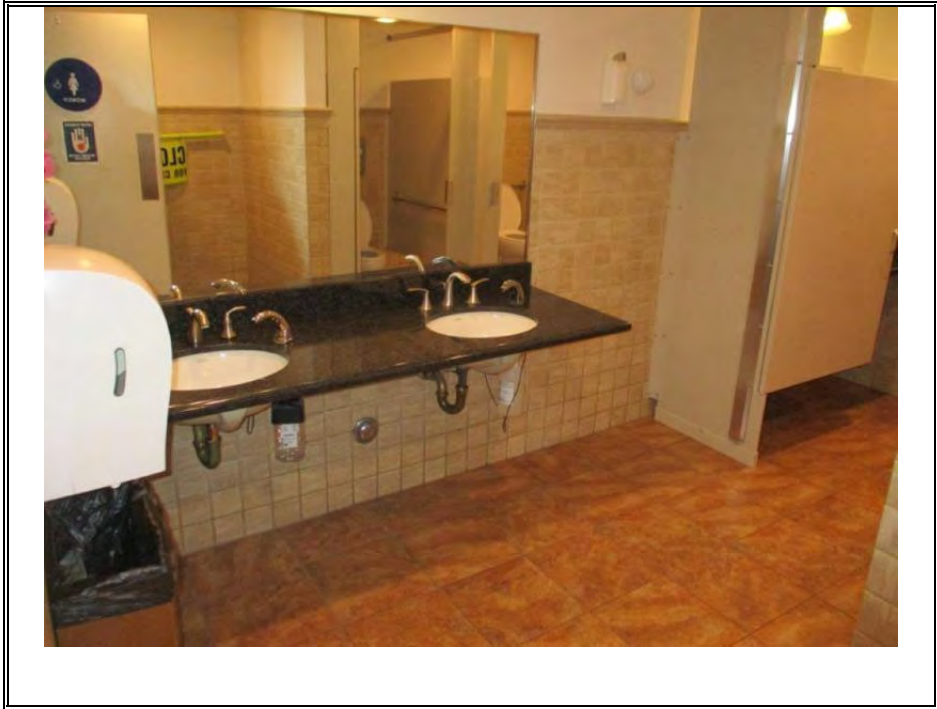
FURNISHINGS-RESTROOMS/EMPLOYEE MAINT (TYPICAL)

OBSERVATIONS: *This component includes the remodeling of the employee restroom in the Maintenance Building, comprised of a sink, a countertop, a toilet, and a urinal. It appeared to be in an average condition. It is recommended that replacement be performed on an as needed basis and funded from the operating account.*

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

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

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	FURNISHINGS-RESTROOMS/FOOD SVC	ID#(S) 1028



FURNISHINGS-RESTROOMS/FOOD SVC (TYPICAL)

OBSERVATIONS: *This component includes the remodeling of the 2 food service employee restrooms off the main lobby, comprised of sinks, countertops, toilets, a urinal, mirrors, towel dispensers, soap dispensers, and ceramic wall tile. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	25 YEAR(S)
AVERAGE COMPONENT COST:	\$ 21,400

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

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	MUSIC EQUIPMENT	ID#(S) 1029



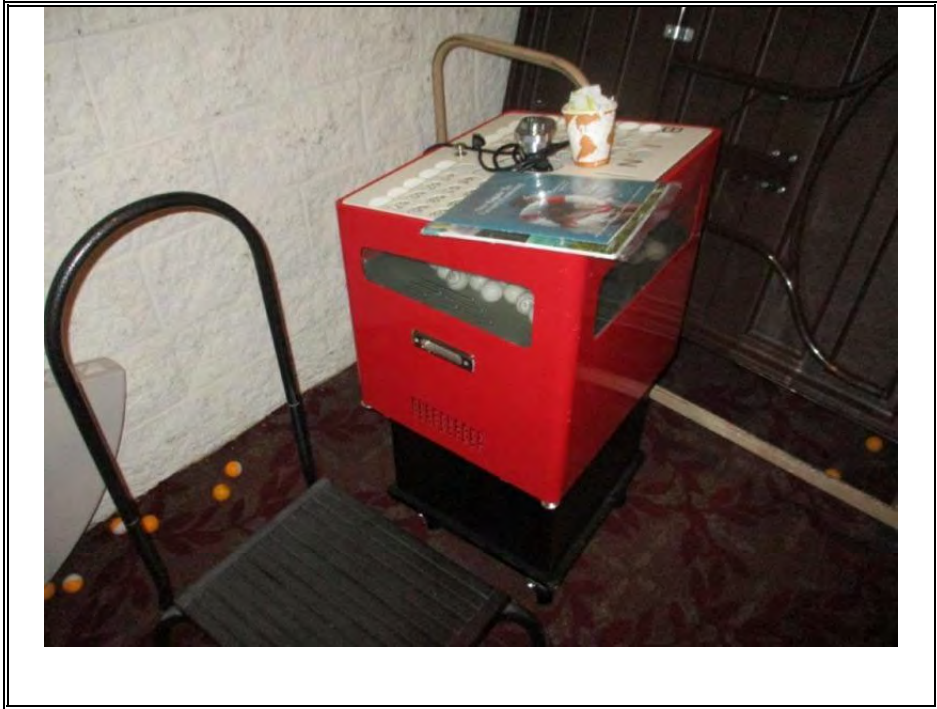
MUSIC EQUIPMENT (TYPICAL)

OBSERVATIONS: *This component provides for the refurbishment of the organs and pianos. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	6 YEAR(S)
AVERAGE COMPONENT COST:	\$ 21,250

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	BINGO EQUIPMENT	ID#(S) 1030



BINGO EQUIPMENT (TYPICAL)

OBSERVATIONS: *This component provides for the refurbishment of the bingo equipment. It appeared to be in an aged condition.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 11,800

TO PROTECT YOUR INVESTMENT: *It is recommended this equipment be serviced regularly by a qualified technician.*

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	FIRE EXTINGUISHERS	ID#(S) 1101



FIRE EXTINGUISHERS (TYPICAL)

OBSERVATIONS: *This component includes the fire extinguishers throughout the property. It was noted they were last serviced on 11/11/2022, and they appeared to be in an average condition. It is recommended they be replaced on an as needed basis and funded from the operating account.*

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

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

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	MAILBOXES	ID#(S) 1102



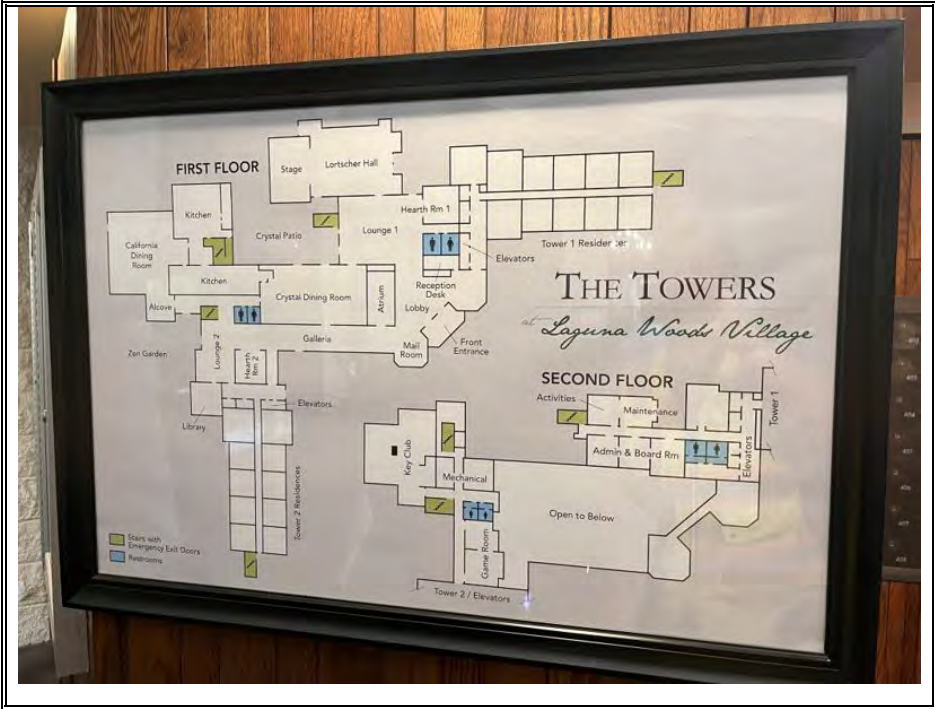
MAILBOXES (TYPICAL)

OBSERVATIONS: *This component includes the clusters of individual mailboxes. We were previously informed that they were installed in 2020, and they appeared to be in good condition.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	16 YEAR(S)
AVERAGE COMPONENT COST:	\$ 21,350

TO PROTECT YOUR INVESTMENT: *Other than occasional lubrication of the locks, little can be performed by way of maintenance for this type of equipment.*

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	DIRECTORY BOARDS	ID#(S) 1103



DIRECTORY BOARDS (TYPICAL)

OBSERVATIONS: This component includes the medium to large glass and Plexiglas faced aluminum case directory boards. They appeared to be in an average condition, and it is recommended that they be replaced on an as-needed basis and funded from the operating account.

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

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

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	SIGNAGE	ID#(S) 1104



SIGNAGE (TYPICAL)

OBSERVATIONS: *This component includes various miscellaneous signage in the halls/common areas. They generally appeared to be in an average condition. It is recommended that it be replaced on an as needed basis and funded from the operating account.*

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

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

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	MONUMENTS	ID#(S) 1105



MONUMENTS (TYPICAL)

OBSERVATIONS: *This component includes metal letters and a small wood sign at the vehicle entry. We were previously informed that the monuments were refurbished in 2018 and they appeared to be in good condition. The average component cost provides for future replacement of the lettering only.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	14 YEAR(S)
AVERAGE COMPONENT COST:	\$ 10,250

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

CATEGORY: MISCELLANEOUS

COMPONENT(S): LAUNDRY EQUIPMENT

ID#(S) 1106



LAUNDRY EQUIPMENT (TYPICAL)

OBSERVATIONS: *This component provides an annual allowance for the replacement of 4 sets of washers and dryers in the laundry rooms. They appeared to be in an average condition.*

TYPICAL USEFUL LIFE:

1 YEAR(S)

ESTIMATED REMAINING LIFE:

0 YEAR(S)

AVERAGE COMPONENT COST:

\$ 8,200

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

CATEGORY: MISCELLANEOUS

COMPONENT(S): EXTRACTORS

ID#(S) 1107



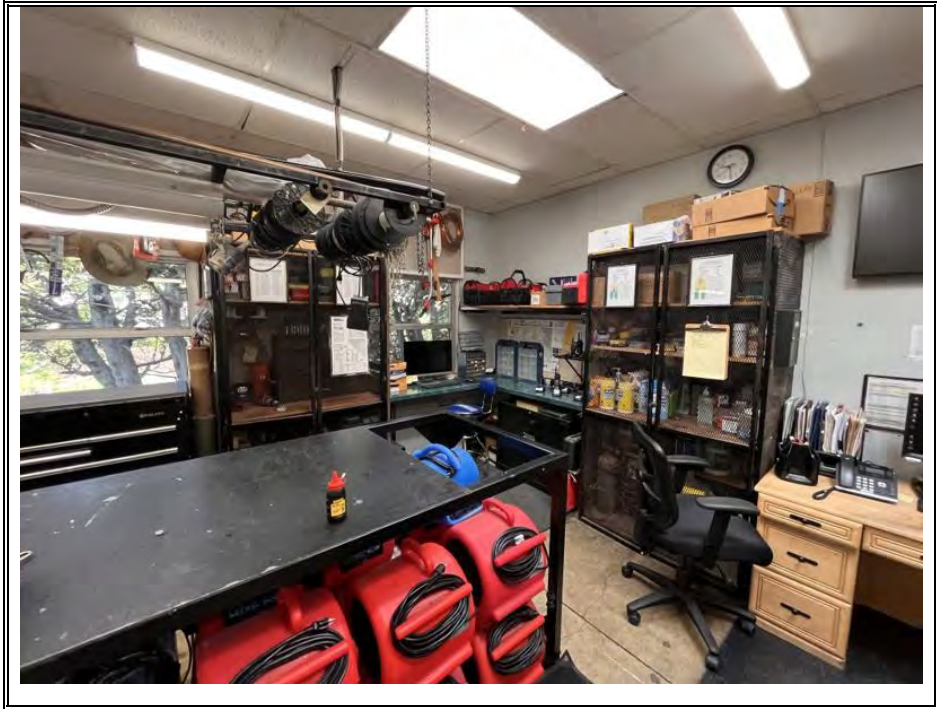
EXTRACTORS (TYPICAL)

OBSERVATIONS: *This component includes the extractors (cleaning units) for the tile and carpeting. They appeared to be in good condition.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	6 YEAR(S)
AVERAGE COMPONENT COST:	\$ 22,550

TO PROTECT YOUR INVESTMENT: N/A.

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	MAINTENANCE EQUIPMENT	ID#(S) 1108



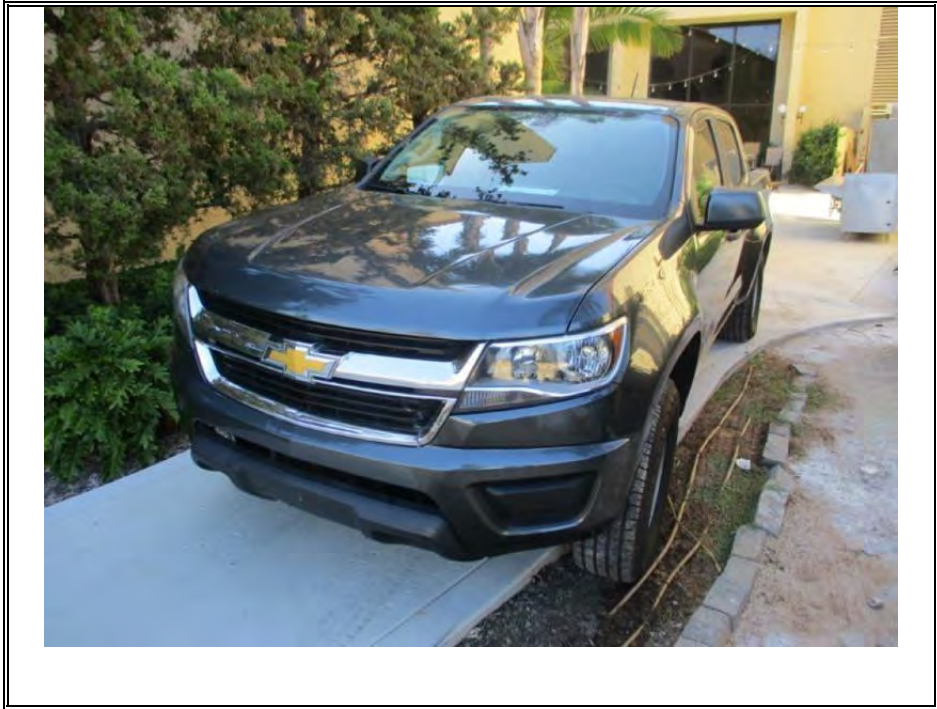
MAINTENANCE EQUIPMENT (TYPICAL)

OBSERVATIONS: *This component includes an allowance for replacement and refurbishment of the maintenance equipment in the maintenance shop and other common areas of the property, comprised of a plumbing camera, floor polishers, buffers, and various small equipment. It generally appeared to be in an average condition for its age.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 35,550

TO PROTECT YOUR INVESTMENT: N/A.

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	CHEVY COLORADO	ID#(S) 1109



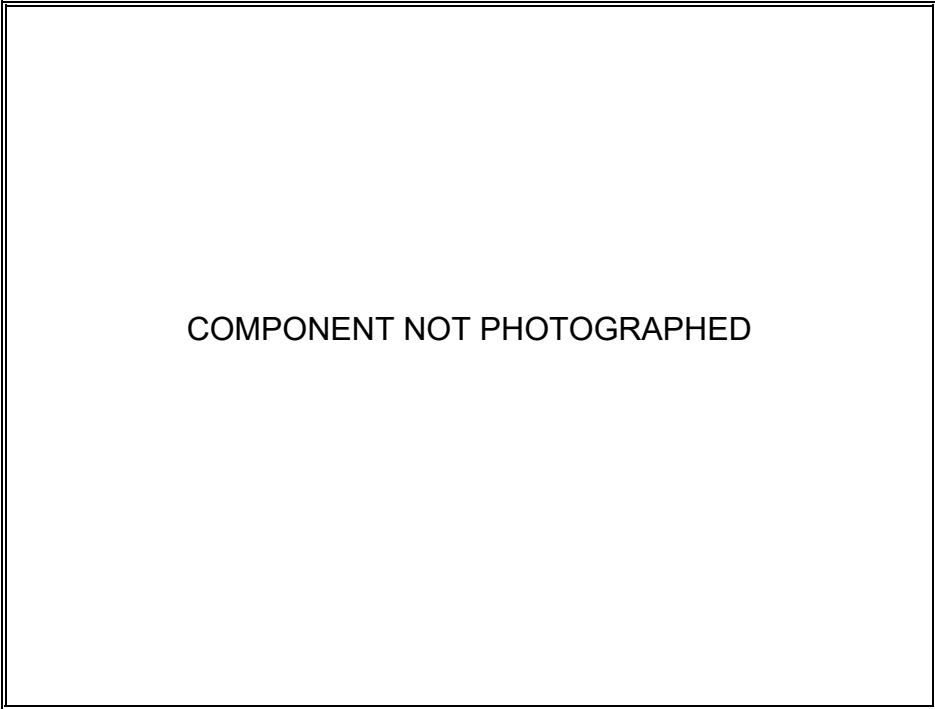
CHEVY COLORADO (TYPICAL)

OBSERVATIONS: *This component includes a Chevy Colorado truck. We were informed that it was placed into service in 2020 and it appeared to be in good condition. The cost reflects a replacement vehicle, including salvage value of the existing vehicle.*

TYPICAL USEFUL LIFE:	12 YEAR(S)
ESTIMATED REMAINING LIFE:	8 YEAR(S)
AVERAGE COMPONENT COST:	\$ 22,650

TO PROTECT YOUR INVESTMENT: *It is recommended that the respective operating manual be consulted with respect to specific types of maintenance suggested for this vehicle.*

CATEGORY:	CONTINGENCY RESERVE	
COMPONENT(S):	GENERAL	ID#(S) 1201



GENERAL (TYPICAL)

OBSERVATIONS: *While efforts have been made to ensure a reasonable level of precision, it is seldom possible to anticipate every expense/replacement that will be incurred by an association during an operating year. Also, it is difficult to accurately predict the cost of some items that are anticipated, due to unforeseen circumstances with respect to removal/installation, replacement with a different material than originally budgeted for, economic factors, etc. At the request of the association, no amounts have been provided for a contingency reserve at this time.*

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

TO PROTECT YOUR INVESTMENT: N/A.

GLOSSARY

ACCUMULATED DEPRECIATION	Amount of each component that has been used up at a point in time. The total accumulated depreciation equates to a “fully funded balance” (per CAI Standards definition).
ANNUAL DEPRECIATION	The current cost of a component divided by its typical life expectancy.
CASH FLOW METHOD	A method of developing a reserve funding plan where contributions to the reserve fund are designed to offset the variable annual expenditures. Different reserve funding plans are tested against the anticipated reserve expenses to achieve a desired funding goal.
CASH RESERVES	Funds available for major repair, restoration, replacement, or maintenance of the common components.
CC&R's	The covenants, conditions, and restrictions, which govern the day to day operations of a facility.
COMPONENTS	The common area assets that require major repair, restoration, replacement, or maintenance. Typically: 1) Association responsibility, 2) with limited useful life expectancies, 3) predictable remaining useful life expectancies, 4) above a minimum threshold cost, and 5) as required by local codes.
COMPONENT INVENTORY	A list of components subject to degradation at a somewhat predictable rate within the projection period.
CONDITION ASSESSMENT	The evaluation of the current condition of the components based on observed or reported characteristics.
CONTINGENCY RESERVE ALLOWANCE	Additional funds set aside to allow for unforeseeable situations or variations. It is a percentage based on total expenditures anticipated each year.
CU. FT.	Measured in cubic feet.
CURRENT COST	Average cost for major repair, restoration, replacement, or maintenance of a component.
CURRENT RESERVE BALANCE	Amount of funds in reserve accounts estimated as of the beginning of the Reserve Study.
DEFICIT	The amount that the fully funded balance exceeds the actual (or projected) reserve balance.
EXCLUSIVE USE COMMON AREA	That part of a common area that has been designated for the individual use by a single interest.
FINANCIAL ANALYSIS	The portion of a Reserve Study (one of two parts) where current status of the reserves (measured as cash or Percent Funded) and a recommended reserve contribution rate (reserve funding plan) are derived, and the projected reserve income and expenditures over time are presented. It should illustrate the financial ability to fund future major repair or replacement of those common components that are subject to degradation within a specified period.
FISCAL YEAR	The twelve-month financial reporting period, which may not necessarily be a calendar year. Example: July 1, 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.