



Florida Housing Finance Corporation

Capital Needs Assessment Guide

1. Introduction

1.1. Purpose. This Guide provides the CNA Provider with the requirements for all asset classes of multifamily properties and prescribes a standardized format for the CNA Report detailing findings and opinions of the assessment. The CNA Provider is responsible for using its best professional judgment in determining whether additional Property Components beyond those specified in this Guide should be assessed and included in the CNA Report.

1.2. Capital Needs Assessment Description. The Capital Needs Assessment (CNA) is a comprehensive evaluation of the overall Physical Condition of a multifamily residential Property at a specific point in time, and anticipated capital expenditures required at the Property over a specified Evaluation Period. The CNA will provide:

- An assessment of the Property's current Physical Condition, including identification of Physical Deficiencies;
- An estimate of the Effective Age and the Remaining Useful Life of each of the Property's Systems and Components;
- An evaluation of past and current operating and maintenance Practices at the Property, and suggestions for future operating and maintenance Practices; and
- An identification of current and future physical needs, including all significant capital replacement and maintenance costs that are anticipated at the Property.
- An assessment of Physical and/or design Deficiencies pursuant to the RFA or Non-Competitive Application Package requirements as applicable, and accessibility requirements of the ADA, Section 504/UFAS, and Florida Building Code, Accessibility.

1.3. CNA Components. The CNA should have three components:

- Due Diligence Activities
- Physical Inspection and Observations
- Capital Needs Assessment Report

Detailed requirements of each component are described in the subsections below.

1.4. Deliverables. The principal deliverable is the CNA Report, which forms the basis of the project's scope of rehabilitation or renovation work. The CNA Report will include exhibits and supplemental information, photographs, and documentation obtained during the course of the assessment that supports the CNA Provider's findings and recommendations. After the inspection and evaluation is complete, the CNA Provider will deliver a CNA Report to the Credit Underwriter and Florida Housing

Finance Corporation (the “Corporation” or “FHFC”). The CNA Provider must provide a Summary Opinion in the Introduction of the CNA Report stating whether the proposed development can or cannot meet the RFA or Non-Competitive Application Package Construction Features requirements. If the CNA Provider’s opinion states that the proposed Development cannot meet the requirements, the CNA Provider must then state which specific parameters prohibit the development from meeting the requirements.

1.5. Scope of Work / Enhanced Due Diligence. Unless indicated otherwise, the Site Visit will be a visual and non-invasive inspection of observable and accessible areas of the Subject Property by the Field Observer. The CNA Provider will be responsible for confirmation of the measurements required to comply with the construction features, and to document existing conditions that present Physical Deficiencies in the dwelling units and elsewhere on the Property, as applicable, that would prohibit compliance with the Corporation's requirements.

- The CNA Provider is not required to provide Opinions of Costs to remedy Physical Deficiencies that may require the opinions of Specialty Consultants, or that may require additional testing, intrusive observations, exploratory probing, or further research to determine the cause of the Physical Deficiency and the Suggested Remedy, scope, and scheme for repair or replacement, unless specifically indicated in the services agreement with the CNA Provider.
- **Not a professional Architectural or Engineering service**—By undertaking the CNA and associated report, neither the CNA Provider nor any of its staff including the CNA Consultant, Field Observer, or the CNA Reviewer, is to be considered practicing Architecture or Engineering. Furthermore, it is not a requirement that the CNA Reviewer or the Field Observer, if they are an Architect or Engineer, sign or seal the CNA Report as an instrument of professional service.

1.7 Terminology and Definitions. All words and acronyms that are defined in Appendix L – Definitions, Abbreviations and Acronyms are capitalized in this Guide and associated appendices.

2. Schedule Requirements

2.1. Whenever a CNA is required by an RFA or by the Non-Competitive Application Package, it will be ordered by the Credit Underwriter within seven calendar days of receiving the credit underwriting fee(s) and CNA fee. The choice of the CNA Provider will be made by the Credit Underwriter, and must be chosen from the Corporation's approved list of qualified CNA Providers (if applicable at the time the CNA is ordered).

2.2. Once the CNA has been ordered, the CNA Provider will need to contact the Applicant to obtain basic information regarding the current Physical Condition of the Subject Property. The Applicant (or designee) will be expected to answer the CNA Provider's request for information and to provide original construction plans (if available) and a history of major repair expenditures covering at least the most recent five years, at least one week prior to a physical inspection. The CNA Provider is expected to perform a physical inspection of the Subject Property within 30 days from the ordering of the CNA, and should also provide notice of this inspection to the Applicant, Credit Underwriter, and the Corporation so that they may attend.

3. CNA Components

3.1. Due Diligence Activities

3.1.1 Objective. The objective of the document review and Interviews is to augment the physical inspection and to help the CNA Consultant to understand the Subject Property, evaluate its past and current operations and performance, and identify any Physical Deficiencies.

- Building Department records, Fire Department records or documents that are Readily Available and Reasonably Ascertainable should be reviewed as part of the assessment.
- The CNA Consultant must include copies of any such documentation as an exhibit to the CNA Report, making note of any information requested but not received.
- The CNA Consultant should note in the CNA the sources of information used by the CNA Consultant that were Material in identifying items that were not readily Observed by the CNA Consultant or that supplemented the CNA Consultant's Observations.

3.1.2 Government Agency Provided Information. The CNA Consultant will make all appropriate inquiries to obtain and review any relevant information relating to the Property from the local governmental agencies and departments having jurisdiction over the Property. Documentation should include the following items to the greatest extent possible. If any item is not available or not applicable, it must be indicated.

- Certificates of Occupancy;
- Inspection records and certificates;
- Reports of existing building / fire code violations;
- Reports of existing regulatory, health or zoning violations; and
- Documentation of ongoing or pending litigation on Physical Conditions of the Property.

3.1.3. Pre-Site Visit Questionnaire and Interview. Owner-provided documentation and information should be acquired by means of a pre-site visit questionnaire and Interview. The format of the questionnaire shall follow Appendix E - Pre-Site Visit Questionnaire.

- Interviews and questionnaires should be directed to the Property Point of Contact for input from both the Maintenance Supervisor and the On-Site Property Manager. Questionnaires may also be directed to Residents.
- A questionnaire, complete with the Point of Contact's responses, shall be included as an exhibit within the CNA Report List as a limitation in the CNA Report if these individuals are not available.

3.1.4 Owner Provided Documentation and Information should include the following items to the greatest extent possible. If any item is not available or not applicable, it must be indicated.

- Site survey;
- Appraisals;
- As-built drawings or record drawings;
- Previous accessibility surveys;

- Planned Capital Improvements;
- Planned maintenance or replacement;
- Previous reports on Property condition;
- Existing Physical Deficiencies and pending work;
- Warranties for construction products, appliances and equipment;
- Preventative maintenance requirements;
- Operations and maintenance plans;
- Maintenance reports and contracts; and
- Previous repairs, improvements or replacements.

3.2. Physical Inspection and Observations

3.2.1. Objective. The objective of the physical inspection is to visually Observe the Subject Property to obtain information on the condition of the building(s), and to identify Physical Deficiencies and any unusual features for a reasonable determination of the Subject Property’s functionality and sustainability. The physical inspection will contain two components: Material Building Systems and Components and Accessibility, Adaptability, Universal Design and Visitability Features. The physical inspection shall be limited to Representative Observations when appropriate, and the Field Observer is not expected to inspect every recurring Component or System. The Representative Observation extends to all conditions, areas, equipment, Components, Building Systems, buildings, etc., to the extent that they are similar and representative of one another.

3.2.2. Minimum Requirements. At a minimum, the physical inspection will include:

- All vacant and out-of-service units;
- A sampling of at least 25% of all occupied units;
- All units set aside to meet Section 504 of the Rehabilitation Act of 1973, as outlined in the applicable RFA issued by the Corporation or the Non-Competitive Application Package, as applicable;
- At least one unit in each building (which may be reduced based on a development with a large number of similar buildings, but any lower minimum would require written approval from the Credit Underwriter);
- At least one unit of each bedroom-size configuration;
- All common areas; and
- For scattered sites, at least one unit from each site, but no less than the percentages specified above.

3.2.3. Scope of Physical Inspection– Material Building Systems and Components. Specific items of the Material Building Systems and Components to be Observed are included in Appendix A - Scope of Inspection for Material Building Systems and Components. Additionally, known problematic construction materials and design issues present should be identified and documented as outlined in Appendix D - Problematic Materials and Design Issues. The items listed should not be considered all-inclusive, and the CNA Consultant should utilize professional judgment regarding adding or deleting inspection items in Appendices A and D as necessary to complete the CNA Report.

3.2.4. Scope of Physical Inspection – Accessibility.

All proposed Developments must meet all federal requirements and state building code requirements, including the following, incorporating the most recent amendments, regulations and rules:

- Florida Accessibility Code for Building Construction as adopted pursuant to section 553.503, Fla. Stat.;
- The Fair Housing Act as implemented by 24 CFR 100;
- Section 504 of the Rehabilitation Act of 1973¹; and
- Titles II and III of the Americans with Disabilities Act of 1990 as implemented by 28 CFR 35.

In addition to meeting the federal and state requirements referenced above, additional accessibility, adaptability, universal design and visitability features are required in all units as well as applicable common spaces/facilities and routes. These features are listed in Appendix B - Accessibility, Adaptability, Universal Design and Visitability Features Checklist for Dwelling Units.

Required Accessibility Features, regardless of the age of the Development

Federal and state law and building code regulations requires that programs, activities, and facilities be readily accessible to and usable by persons with disabilities. The Corporation requires that the design, construction, or alteration of its financed Developments be in compliance with federal and state accessibility requirements. When more than one law and accessibility standard applies, the Applicant shall comply with the standard (2010 ADA Standards, Section 504, Fair Housing Act, or Florida Building Code, Accessibility) whichever affords the greater level of accessibility for the residents and visitors. Areas required to be made accessible to mobility-impaired residents and their visitors, including those in wheelchairs, shall include, but not be limited to, accessible routes and entrances, paths of travel, primary function areas, parking, trash bins, mail and package receiving areas for residents, pool and other amenities, including paths of travel to amenities and laundry rooms, including washers and dryers.

The CNA Provider is responsible for confirmation of the measurements required to comply with the construction features, and to document existing conditions that present Physical Deficiencies prohibiting compliance with the Corporation’s requirements in the dwelling units as well as applicable common spaces/facilities and routes. Appendix B - Accessibility, Adaptability, Universal Design and Visitability Features Checklist for Dwelling Units must be used by the CNA Provider.

¹ All Developments must meet accessibility standards of Section 504. Section 504 accessibility standards require a minimum of 5% of the total dwelling units, but not fewer than one unit, to be accessible for individuals with mobility impairments. An additional 2 percent of the total units, but not fewer than one unit, must be accessible for persons with hearing or vision impairments. To the extent that a Development is not otherwise subject to Section 504 and its related regulations, the Development shall nevertheless comply with Section 504 and its related regulations as requirements of the Corporation funding program to the same extent as if the Development were subject to Section 504 and its related regulations in all respects. To that end, all Corporation funding shall be deemed “Federal financial assistance” within the meaning of that term as used in Section 504 and its related regulations for all Developments.

Scope of Physical Inspection - Construction Features and Amenities. The CNA Provider must conduct a visual Survey inspection using Appendix C - FHFC Required Construction Features and Amenities Checklist; however, the CNA Provider should consult the RFA or appropriate version of the Non-Competitive Application Package, as applicable for the most up-to-date and applicable Required Construction Features and Amenities as they are subject to change.

3.2.5. Photographic Documentation. The CNA Consultant must provide photographic documentation sufficient in quantity and quality to appropriately document the Subject Property's current Physical Condition, including Material deficiencies. The photographs should be representative of typical conditions and include the following:

- Typical elevations and exteriors;
- Site elements, including parking areas, flatwork, drainage elements and major landscape elements;
- Roofing Systems, including flashing and drainage Systems;
- Observable structural Systems;
- Plumbing, HVAC, and electrical Systems, including equipment and nameplates;
- Conveyance Systems;
- Life safety Systems;
- Accessibility, Adaptability, Universal Design, and Visitability features;
- Representative interiors of each room type;
- Common areas, accessory structures and development amenities;
- Any special or unusual conditions present;
- All identified Immediate Repair Items and Replacement of Capital Items clearly illustrating the nature and scope of the required repairs; and
- A Representative sample of appliances, including Energy Guide labels.

3.3. Capital Needs Assessment Report

3.3.1. Executive Summary. The content for the CNA Report Executive Summary must contain the following:

- **General Description** - An introductory statement identifying generally the nature of the Capital Needs Assessment (CNA) and associated report, identify the Subject Property, indicate at whose request the CNA was ordered, and state the purpose the CNA is to serve.
- A summary of Property Information including:
 - a. Name of the Subject Property;
 - b. Location (including county);
 - c. Current Owner(s);
 - d. Parcel ID number;
 - e. Primary land use and zoning;
 - f. Site size (in acres);
 - g. Number of buildings / stories;
 - h. Construction type (wood frame, concrete frame, masonry, steel, etc.);

- i. Number of dwelling units;
 - j. Number and type of accessory structures;
 - k. Heated and cooled floor area (approximate square feet);
 - l. Year(s) constructed (include subsequent phases and major renovations);
 - m. Demographic (Family, Elderly ALF or Non-ALF, Special Needs, Etc.); and
 - n. Occupancy rate (at the time of inspection).

- **Unit Mix Table** – A completed table describing the mix of dwelling units, common areas and support spaces. Refer to Appendix G – Unit Mix Table for format.

- **Physical Inspection Description** – A description indicating the Site Visit date, and both the weather and Physical Conditions at the Property during the Site Visit. State the names of the individuals from the CNA Provider, the Property Point of Contact, and all Property Owner representatives providing information or attending the Property Site Visit. Identify whether any limitations or constraints prevented the CNA Consultant or other CNA Provider staff from performing the entire required scope of the Capital Needs Assessment.

- **General Physical Condition**— A summary of the Subject Property’s general Physical Condition, the apparent level of preventive maintenance exercised, and any significant Deferred Maintenance. A schedule of Material Physical Deficiencies; any significant Capital Improvements that are pending, in-progress, or were recently implemented; and any significant findings resulting from research should also be provided. If the CNA Consultant does not deem that planned improvements or current repair and maintenance Practices are sufficient to either maintain the Property in its current condition or improve the condition of the Property, then the CNA Report should note any deficiencies and provide appropriate recommendations.

- **Property Useful Life Table** - The Property Useful Life Table must be included in the format provided in Appendix I - Property Useful Life Table. The Property Useful Life Table will include the CNA Consultant’s professional opinion of the Effective Age (EA) and Remaining Useful Life (RUL) of the Property’s Building Systems and Components. To complete the Property Useful Life Table, the CNA Consultant will reference the standard useful life tables for multifamily property Building Systems and Components set forth in Appendix F – Estimated Useful Life (EUL) Tables. The EUL Tables represent average EUL values and are not intended to replace the professional judgment of the CNA Consultant in determining the EA and RUL of the Property’s Building Systems and Components. Additionally, the CNA must provide a summary finding stating whether the estimated RUL after rehabilitation for the buildings and their Components will be at least 35 more years. Due to hardware and software revisions, central control equipment for HVAC, fire alarms, security, and other computerized Systems can become "orphaned" and no longer supported by vendors. The CNA Provider may consider new or enhanced functionality of these Systems essential, which may be achievable only with new hardware and software. In certain cases, energy cost reduction may justify replacement or major upgrade of equipment prior to the end of its useful life. If such replacement is recommended, the CNA Provider shall provide a detailed evaluation of cost savings for each item as justification for replacement.

- **Problematic Building Materials and Design Issues** - A summary of any identified building materials and design problems affecting the Property. (Additional information is included in Appendix D - Problematic Materials and Design Issues.) The CNA Report must include verification that each applicable item in Appendix D was considered and provide appropriate corrective measures as applicable. Appendix D is not meant to be an all-inclusive list of all known building material and design issues, and the CNA Consultant should use its professional judgment to determine the presence of any additional problematic building material or design issues at the Property.

- **Summary of Recommended Repair and Replacement Probable Costs**—A presentation of the aggregate sum of opinions of repair and/or replacement costs, categorized as either Immediate, Critical, Deferred Maintenance, or Replacement of Capital costs. Include a summary of mitigation costs for all known or Observed deficiencies pursuant to the FHFC accessibility requirements outlined in the applicable RFA or Non-Competitive Application Package, as applicable, as well as FHA and Florida Accessibility Code requirements. When accessible routes is a known deficiency, provide a cost estimate to all Section 504 units designed for individuals with mobility impairments and a separate cost estimate for the remaining ground floor units, including a route to the elevator when applicable. Refer to Appendix H – Summary of Recommended Repair and Replacement Probable Costs for table format.

- **Coordination with Application Commitments** – Confirmation that all items committed to in the Application (including all items required by the Corporation as outlined in the applicable RFA and optional Green Building Features selected in the Application and for Non-Competitive Applications, all items required by the Corporation as outlined in the Non-Competitive Application Package and all optional Features and Amenities and Green Building Features selected in the Application) are physically and financially feasible within the contemplated budget using the checklist depicted in Appendix C – FHFC Required Construction Features and Amenities Checklist. The CNA Report will opine on the appropriateness of the rehabilitation measures selected by the Applicant, considering the Remaining Useful Life and the current condition of the subject features.

- **Recommendations/Discussions**—Identification of those Components and Building Systems necessitating further study, research, testing, intrusive inspections, or exploratory probing. This section also may be used to discuss any Obvious major deviations from the Subject Property description provided by the Applicant or Owner to the CNA Consultant, ongoing repairs or improvements, or other relevant issues. The CNA Consultant must consider the Applicant’s scope of work preferences, using their professional judgement in the appropriateness of items included in the Applicant’s scope.

- **Deviations from this Guide**—A list of all Material deviations and deletions from this Guide, if any, listed individually along with all additional Consultant services that have exceeded this Guide’s suggested requirements.

- **CNA Qualifications** – Identify the name of the CNA Consultant that prepared, or had overall responsibility of the CNA, describe which standards and protocols were used for

conducting the physical inspection and preparation of the CNA Report, and certify that the CNA Report follows the standards and guidelines provided by the Corporation.

- **Members of CNA Provider team** – A list of the names, titles, qualifications and certifications of the individuals from the CNA Provider who actively participated in the CNA and the preparation of the CNA Report, followed by the signatures of each. The CNA Consultant and Field Observer must be at arm’s-length with the entity ordering the CNA.

3.3.2. Opinion of Probable Costs. General scope opinions of probable costs are to be prepared for the Suggested Remedy of the Material Physical Deficiencies Observed. The CNA Report will present the CNA Consultant’s professional opinion of the probable cost, including installation, for each item requiring repairs as defined below, and which capital items are expected to need replacing during the Evaluation Period. All cost estimates provided as part of the CNA must reference the source and basis for identifying items designated for repair or replacement.

- **Scope** – Opinions of Costs should be provided for Material Physical Deficiencies and not for repairs or improvements that could be classified as:
 - a. Cosmetic or decorative;
 - b. Part or parcel of a building renovation program;
 - c. Tenant improvements/finishes;
 - d. Enhancements to reposition the Subject Property in the marketplace;
 - e. For warranty transfer purposes; and/or
 - f. Routine or normal preventive Maintenance.
- **Determination of Probable Costs** – Opinions of Costs should only be construed as preliminary, order of magnitude budgets. Actual costs may vary depending on design, material quality, unforeseen conditions, construction market rates, etc.

The CNA Consultant is not expected to prepare or provide exact quantities as a basis for preparing the Opinions of Costs; however, approximate quantities, units, and unit costs must be provided by line item. Opinions of Costs may be based upon the extrapolation of Representative Observations or conditions deemed by the CNA Consultant as highly probable, results from information received, or the RUL of Components.

The source of cost information utilized by the CNA Consultant may be from one or more of the following resources:

- a. Applicant or Owner provided unit costs;
- b. Owner’s historical experience costs;
- c. Consultant’s cost database or cost files;
- d. Commercially available cost information or published commercial data;
- e. Third-party cost information from contractors, vendors, or suppliers; and/or
- f. Other qualified sources that the Corporation or Credit Underwriter determines appropriate.

Cost estimate values shall take into account associated demolition, construction and finishing work that may be required for installations. Values for design, construction management and contractor overhead and profit shall also be included as appropriate.

If in the opinion of the CNA Consultant, a Physical Deficiency is too complex to develop an opinion of probable cost using the quantity and unit cost method, the CNA Consultant may apply a lump sum opinion of probable costs for that particular line item, or provide a value for additional study to be provided.

- **Cost Estimates for Repairs.** The CNA Report will document the estimated costs of needed repairs using the appropriate table format provided in Appendix J – Cost Estimate Schedule for Repairs. Repairs shall be classified as follows:
 - a. **Immediate Repair Items.** Life Safety items that, if left in the current condition, have the potential to cause injury, illness, or death in the CNA Consultant’s professional judgment.
 - b. **Critical Repair Items.** Items requiring immediate remediation to prevent additional substantial deterioration to a particular System, address an immediate need Observed by the CNA Consultant, or extend the life of a System critical to the operation of the Property.
 - c. **Deferred Maintenance Items.** Items that are Material Systems, Components, or equipment that are approaching, have reached, or have exceeded their estimated useful life, and which have the potential to affect the Property’s financial and operational performance if not remediated within 12 months.
- **Cost Estimates for Replacement of Capital Items.** The CNA Report will document the cost estimates for replacement of capital items, and will include the Property’s Building Systems, Components, and equipment to be maintained or replaced over the Evaluation Period. Replacement of capital items are items anticipated to meet or exceed their RUL during the Evaluation Period.

The CNA will include a 15-year replacement reserve table for the replacement of capital items as indicated in Appendix K – Cost Estimate Schedules for Replacement of Capital Items and will include both current replacement cost and inflation adjusted replacement costs. A 3% annual inflation factor will be added to the cost estimates for Replacement of Capital Items from the date of the CNA Report through the scheduled replacement date.

- **Cost Estimates for Correction of Accessibility Issues.** The CNA Report will document the cost estimates for the correction of all known or Observed deficiencies pursuant to the FHFC accessibility requirements outlined in the applicable RFA or Non-Competitive Application Package, as applicable, as well as FHA and Florida Accessibility Code requirements. When accessible routes are a known deficiency, provide a cost estimate to all Section 504 units designed for individuals with mobility impairments and a separate

cost estimate for the remaining ground floor units, including a route to the elevator when applicable.

3.3.3. Document Review and Interview Findings. Identify any Material information relating to Physical Deficiencies of the Property resulting from the review of documents and Interviews conducted. Provide copies of certifications, reports, documented code violations, surveys, interview questionnaires, etc., as an exhibit to the CNA Report.

3.3.4. Existing Conditions Observations. Include a description of the existing condition of the applicable Property Building Systems, Components, and equipment as indicated in Appendix A - Scope of Inspection for Material Building Systems and Components, and Appendix B – Accessibility, Adaptability, Universal Design and Visitability Features. For each element, the overall condition will be assessed, and a recommended course of action will be provided for repairs and replacements or indication of no action required. Categories for the existing conditions observation report are:

- Development information;
- Evaluation of FHFC required construction features;
- Site conditions;
- Building conditions;
- Fixtures, casework and equipment;
- Amenities and program features;
- Hazardous materials and conditions; and
- Accessibility evaluation.

3.3.5. Additional Considerations. Report on the following additional considerations:

- Identify any Material additional considerations or out of scope considerations that are included in the CNA.
- If applicable, comment on the physical feasibility of the inclusion of full-size ranges and ovens in all rehabilitation units in Elderly developments.
- Where appropriate, comment on the proportions of physical needs that have resulted from accumulated Deferred Maintenance, and from ordinary use and decline of a properly maintained Property. If, in the CNA Provider's expert opinion, the deterioration of the Property has been accelerated by poor management Practices, that information must be disclosed to the Credit Underwriter and the Corporation.
- Comment on whether rehabilitation of a particular feature ordinarily requires relocation of the tenant.

3.3.6. Limiting Conditions. Describe all limiting conditions encountered during the conduct of the CNA and the preparation of the CNA Report.

3.3.7. Exhibits. Exhibits provided shall include, but not be limited to:

- Representative photographs (numbered and labeled in exhibit);
- Certificates, surveys and reports;
- Interview questionnaire;
- User/Owner submitted documents;
- Photocopied plot plans, sketches, etc.; and
- Other exhibits considered appropriate by the CNA Consultant.

4. Appendices

Appendix A. Scope of Inspection for Material Building Systems and Components

Appendix B. Accessibility, Adaptability, Universal Design and Visitability Features Checklist

Appendix C. FHFC Required Construction Features and Amenities Checklist

Appendix D. Problematic Materials and Design Issues

Appendix E. Pre-Site Visit Questionnaire

Appendix F. Estimated Useful Life Tables

Appendix G. Unit Mix Table

Appendix H. Summary of Recommended Repair and Replacement Probable Costs

Appendix I. Property Useful Life Table

Appendix J. Cost Estimate Schedule for Repairs

Appendix K. Cost Estimate Schedule for Replacement of Capital Items

Appendix L. Definitions, Abbreviations and Acronyms