

Capital Asset Depreciation Calculation

Institution of Higher Education	Project Type	Short Project Name	Brief Description	Completion/Acquisition Date	Useful Life (Years)	Final Total Cost	Total Project Expenditures Funded from C.C.F. or CMIF	Percentage of Total Cost Funded from C.C.F. or CMIF	1% of Total Project Cost	Total Depreciation Amount	Depreciation Amount Equal to Pct of Project Funded from C.C.F. or CMIF	Annual Depreciation Amount Legal to Pct of Project Funded from C.C.F. or CMIF	Annual Depreciation Amount Minus 1% of Total Project Cost
Auraria Higher Education Center	Controlled Maintenance	Replace Fire Alarm Systems	Replace Fire Alarm Systems, Multiple Buildings - Phase 1 (Prize Bldg)	7/1/2016	20	\$ 287,341.76	\$ 287,341.76	100%	\$ 2,873	\$ 287,341.76	\$ 287,342	\$ 14,367	\$ 11,493.67
Aspen Community College	Maintenance	Upgrade Campus Access Control and Monitoring	Secure entry points by replacing obsolete, damaged aluminum frame storefront systems, retrofitting existing doors with electrified latch systems, and upgrading security monitoring software/hardware that will be compatible with new systems.	8/21/2017	20	\$ 619,926	\$ 619,926	100%	\$ 6,200	\$ 619,926	\$ 619,926	\$ 30,996	\$ 24,797
Colorado NW Community College	Maintenance	Replace Roof, McLaughlin Bldg	The scope of the project originally included the reroofing of the McLaughlin Bldg. However, it was discovered that a majority of the decking required replacement. Therefore the final scope of the project included re-decking, re-surfacing, and a limited amount of storm water management (which required some areas of the roof being built up so a proper slope was present).	10/3/2016	20	\$ 900,999	\$ 801,339	89%	\$ 8,013	\$ 900,999	\$ 801,339	\$ 40,067	\$ 32,054
Front Range Community College	Maintenance	Install Fire Line Backflow Preventers	The backflow preventers were required to be in a small structures with a tempered environment in order to prevent freezing of the water supply. Additional lengths of underground fire line are required to connect the backflow preventers to the campus fire line service and to tie into the backflow preventer structure.	12/15/2016	20	\$ 442,976	\$ 442,976	100%	\$ 4,430	\$ 442,976	\$ 442,976	\$ 22,149	\$ 17,719
Front Range Community College	Maintenance	Upgrade Fire Alarm Notifier System	The scope included removal and replacement of entire fire alarm system for each building listed. The systems were upgraded to a fiber base system vs an analog base system in order to modernize fire alarm panels.	1/20/2017	20	\$ 864,346	\$ 864,346	100%	\$ 8,643	\$ 864,346	\$ 864,346	\$ 43,217	\$ 34,574
Front Range Community College	Maintenance	Upgrade Exterior and Interior Security, Westminster and Larimer	Provide security systems college wide at Front Range Community College. The project provided new security systems to complete upgrades at both the Westminster and Larimer Campuses. Scope included cameras, door readers and door remodels.	11/16/2017	20	\$ 1,094,262	\$ 1,094,262	100%	\$ 10,943	\$ 1,094,262	\$ 1,094,262	\$ 54,713	\$ 43,770
Pueblo Community College	Maintenance	Replace Potable Water Lines	Repair potable water lead to Medical Technology and Health Sciences Buildings on the Pueblo Campus. Also installed backflow preventer system.	6/30/2017	20	\$ 107,325	\$ 107,325	100%	\$ 1,073	\$ 107,325	\$ 107,325	\$ 5,366	\$ 4,293
Pueblo Community College	Maintenance	Replace Electrical Service and Distribution	SCCC West, Replace faulty electrical distribution panels and wire, correct code violations, replace aging transformers. Project was allowed to increase to \$667,319 by LF.	6/5/2017	20	\$ 528,272	\$ 528,272	100%	\$ 5,283	\$ 528,272	\$ 528,272	\$ 26,414	\$ 21,131

Capital Assets Depreciation Calculations FY 2017-18
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GGBA - Colorado State University	Maintenance	College Lake Dam Repairs	4-Oct-16	20	\$ 1,284,555.00	\$ 698,708.00	54%	\$ 6,967	1,284,555.00	\$ 698,709	\$ 34,835	27,688.52
GGBA - Colorado State University	Capital Construction	Chemistry Bldg - Chilled Water Lines	11-Aug-17	20	\$ 1,505,120.41	\$ 965,878.95	64%	\$ 9,659	1,505,120.41	\$ 965,879	\$ 48,294	39,635.16
GGBA - Colorado State University	Capital Construction	Chemistry Bldg - Electrical Feed	11-Aug-17	30	\$ 2,700,795.29	\$ 1,734,119.31	64%	\$ 17,341	2,700,795.29	\$ 1,734,119	\$ 57,804	40,462.76
GGBA - Colorado State University	Capital Construction	Chemistry Bldg - COILS	11-Aug-17	20	\$ 469,356.63	\$ 427,696.37	91%	\$ 4,277	469,356.63	\$ 427,696	\$ 21,394	17,107.45
GGBA - Colorado State University	Capital Construction	Chemistry Building - Foundation	11-Aug-17	70	\$ 1,115,872.66	\$ 717,758.99	64%	\$ 7,178	1,115,872.66	\$ 717,759	\$ 10,254	3,076.11
GGBA - Colorado State University	Capital Construction	Chemistry Building - Plumbing	11-Aug-17	40	\$ 3,879,636.76	\$ 2,481,732.45	64%	\$ 24,917	3,879,636.76	\$ 2,481,732	\$ 62,293	37,375.99
GGBA - Colorado State University	Capital Construction	Chemistry Building - HVAC	11-Aug-17	20	\$ 10,857,778.65	\$ 6,973,349.58	64%	\$ 69,733	10,857,778.65	\$ 6,973,350	\$ 348,667	279,833.96
GGBA - Colorado State University	Capital Construction	Chemistry Building - Fire Protection	11-Aug-17	40	\$ 876,183.15	\$ 563,119.88	64%	\$ 5,631	876,183.15	\$ 563,120	\$ 14,078	8,446.80
GGBA - Colorado State University	Capital Construction	Chemistry Building - Electric	11-Aug-17	30	\$ 4,896,614.00	\$ 3,016,921.95	64%	\$ 30,169	4,896,614.00	\$ 3,016,922	\$ 100,564	70,394.85
GGBA - Colorado State University	Capital Construction	Chemistry Building - Roof Cover	11-Aug-17	20	\$ 472,109.34	\$ 303,442.83	64%	\$ 3,034	472,109.34	\$ 303,443	\$ 15,172	12,137.71

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GGBA - Colorado State University	Capital Construction	Chemistry Building	Chemistry Building - General	11-Aug-17	40	\$ 4,283,515.80	\$ 2,751,409.48	64%	\$ 27,514	4,283,515.80	\$	2,751,409	\$	68,785	\$	41,271.14
GGBA - Colorado State University	Capital Construction	Chemistry Building	Chemistry Building - Interior	11-Aug-17	15	\$ 12,117,047.25	\$ 7,784,475.61	64%	\$ 77,845	12,117,047.25	\$	7,784,476	\$	518,865	\$	441,120.28
GGBA - Colorado State University	Capital Construction	Chemistry Building	Chemistry Building - Elevator	11-Aug-17	30	\$ 356,315.78	\$ 227,562.12	64%	\$ 2,276	356,315.78	\$	227,562	\$	7,586	\$	5,310.25
GGBA - Colorado State University	Capital Construction	Chemistry Building	Chemistry Building - Exterior	11-Aug-17	30	\$ 2,847,629.36	\$ 1,829,410.12	64%	\$ 18,294	2,847,629.36	\$	1,829,410	\$	60,980	\$	42,866.24
GGBA - Colorado State University	Capital Construction	Chemistry Building	Chemistry Building - Fixed Equip 10	11-Aug-17	10	\$ 94,805.00	\$ 61,272.11	65%	\$ 613	94,805.00	\$	61,272	\$	6,127	\$	5,514.49
GGBA - Colorado State University	Capital Construction	Chemistry Building	Chemistry Building - Fixed Equip 15	11-Aug-17	15	\$ 2,771,930.36	\$ 1,779,808.89	64%	\$ 17,788	2,771,930.36	\$	1,779,809	\$	118,854	\$	100,855.84
GGBA - Colorado State University	Capital Construction	Chemistry Building	Chemistry Building - Fixed Equip 20	11-Aug-17	20	\$ 1,052,262.57	\$ 676,910.92	64%	\$ 6,788	1,052,262.57	\$	676,911	\$	53,846	\$	27,076.44
GGBA - Colorado State University	Maintenance	Flood Protection in Tunnels	Flood Protection in Tunnels & Heating Plant	1-May-18	15	\$ 321,860.00	\$ 300,300.00	93%	\$ 3,003	321,860.00	\$	300,300	\$	20,020	\$	17,017.00
GGJA - Colorado State University - Pueblo	Maintenance	Extend Bentley Blvd	Extend Bentley Boulevard	16-Jan-18	20	\$ 972,545.04	\$ 972,545.04	100%	\$ 9,725	972,545.04	\$	972,545	\$	48,827	\$	39,901.80
GGJA - Colorado State University - Pueblo	Maintenance	Replace Roof Arts & Music Bldg	Replace the roof on the Arts & Music Building	24-Jul-16	25	\$ 733,454.61	\$ 733,454.61	100%	\$ 7,335	733,454.61	\$	733,455	\$	29,339	\$	22,003.64

Capital Assets Depreciation Calculations FY 2017-18
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Entity	Asset Class	Asset ID	Acquisition Date	Useful Life (Years)	Original Cost	Accumulated Depreciation	Current Book Value	Depreciation Expense	Estimated Salvage Value
University of Colorado Denver	CM	SB 15-234	1/25/2017	30	\$ 216,886.00	\$ 216,886.00	\$ 0.00	\$ 2,169	\$ 7,230
Repair Utility Vault 3									
University of Colorado Colorado Springs	CC	IT Training Facility Ph. 1 of 1	2018/2008	10	\$ 1,997,872.34	\$ 1,997,872.34	\$ 0.00	\$ 19,979	\$ 199,787
University of Colorado Colorado Springs	CC	IT Training Facility Ph. 1 of 1	2018/2008	39	\$ 4,988,938.99	\$ 4,988,938.99	\$ 0.00	\$ 49,889	\$ 127,922
Fort Lewis College	Controlled Maintenance	Whalen Bleacher Replacement	June 22, 2016	25 years	\$ 423,578.00	\$ 423,578.00	\$ 0.00	\$ 4,236	\$ 16,943
Fort Lewis College	Controlled Maintenance	Pedestrian Safety Improvements	Jul-17	25 years	\$ 650,911.00	\$ 650,911.00	\$ 0.00	\$ 6,509	\$ 22,312
University of Northern Colorado	Controlled Maintenance	M119 - Roof Replacement	01/01/17	20	\$ 508,305.69	\$ 508,305.69	\$ 0.00	\$ 5,083	\$ 1,271
University of Colorado Denver	CM	SB 15-234	1/25/2017	30	\$ 216,886.00	\$ 216,886.00	\$ 0.00	\$ 2,169	\$ 7,230
University of Colorado Colorado Springs	CC	IT Training Facility Ph. 1 of 1	2018/2008	39	\$ 4,988,938.99	\$ 4,988,938.99	\$ 0.00	\$ 49,889	\$ 127,922
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University of Colorado Denver	CM	SB 15-234	1/25/2017	30	\$ 216,886.00	\$ 216,886.00	\$ 0.00	\$ 2,169	\$ 7,230
University of Colorado Colorado Springs	CC	IT Training Facility Ph. 1 of 1	2018/2008	39	\$ 4,988,938.99	\$ 4,988,938.99	\$ 0.00	\$ 49,889	\$ 127,922
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**Capital Assets Depreciation Narrative FY 2017-2018
Colorado Department of Higher Education**

INSTRUCTIONS: Please include a brief explanation (approximately one page in length) for how the depreciation-equivalent payment was calculated for each project report. Institutions should provide a summary of the project, and then summarize the components of the total project with costs, or list the assets that will be subject to depreciation and the depreciation schedule for each asset. *Please include additional tabs as needed in the template.*

This written explanation should be submitted with the institution's completed template by COB August 3rd.

Institution Name: Auraria Higher Education Center

Project Name: Replace Fire Alarm Systems

Fiscal Year Project Completed: 2017

Explanation of depreciation calculation: Straight Line

Replace Fire Alarm Systems

	<u>2015</u>	<u>2016</u>
A.E Fees	74,550.00	4,250.00
Consultants	0.00	
Permits & Fees	0.00	
Electrical Services	0.00	3,657.49
Construction	0.00	277,847.01
Auxilliary Contracts	0.00	0.00
Misc Construction	350,256.00	1,587.26
Abatement	6,030.00	
Advertising	0.00	0.00
Miscellaneous	2,763.00	0.00
	<u>433,599.00</u>	<u>287,341.76</u>
Total Project	720,940.76	
Trial Balance	720,186.86	
Variance	753.90	

Capital Assets Depreciation Narrative FY 2017-2018
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This written explanation should be submitted with the institution's completed template by COB July 19th.

Institution Name: Arapahoe Community College

Project Name: 2016-061M15 Upgrade Campus Access Control and Monitoring

Fiscal Year Project Completed: FY18

Explanation of depreciation calculation:

This project was to secure all of ACC's entry points by replacing obsolete, damaged aluminum frame storefront systems, retrofitting existing doors with electrified latch systems, and upgrading security monitoring software/hardware that will be compatible with new systems. The total cost was \$619,963.99, but the depreciable cost was \$619,925.99 (the difference of \$38 was for a non-capital internal printing charge). It will be depreciated over 20 years using the straight line method, or \$30,996.30 annually. Per State Fiscal Rules, the in service date of this asset was January 1, 2018, therefore the first and last years' depreciation is for six months each at \$15,498.15.

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This written explanation should be submitted with the institution's completed template by COB August 3rd.

Institution Name: Colorado Northwestern Community College

Project Name: McLaughlin Re-Roof Project

Fiscal Year Project Completed: FY17

Explanation of depreciation calculation: The project was funded by a combination of controlled maintenance fundings and institutional cash funds. Therefore, depreciation-equivalent payment was calculated by only considering the CM funds and utilizing a straightline methodology. The project was estimated to have a twenty year life. So by taking the amount of CM funds divided by the 20 year estimated useful life a annual depreciation amount was determined. Lastly, 1% of the projects costs funded by CM funds was substrated from the annual depreciation amount to determine the depreciation-equivalent payment.

The McLaughlin Roof replacement project consisted of essentially removing the existing roof, including the decking, and then replacing everything from the decking through resurfacing. Overall, the project consisted of the following costs:

Professional Services - \$81,095.00

Construction

-Infrastructure (site improvement) - \$14,100.20

Structure/Systems/Components - \$643,398.00

Other: Change Orders - \$142,556.00 (This total was due to the replacement of the decking which had been taken out of the demo plan)

Owner supplied materials - \$19,850.00

Total = \$900,999.20

The only assets being depreciated is the roof since all of the above costs were utilized in conjunction to replace the roof.

Capital Assets Depreciation Narrative FY 2017-2018
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Institution Name: Front Range Community College

Project Name: 057M15 Fire Alarm Back Flow Preventor

Fiscal Year Project Completed: 2017

Explanation of depreciation calculation:

This project's cost upon completion was \$442,976.40. It will be depreciated over 20 years using the straight line method. The in service date of this asset was January 1, 2017. Thus the first year's depreciation is for six months in the amount of \$11,074.41. The remaining years annual depreciation will be \$22,148.82 until fully depreciated.

Capital Assets Depreciation Narrative FY 2017-2018
Colorado Department of Higher Education

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Institution Name: Front Range Community College

Project Name: 124M15 Upgrade Fire Alarm Notifier System

Fiscal Year Project Completed: 2017

Explanation of depreciation calculation:

This project's cost upon completion was \$864,345.88. It will be depreciated over 20 years using the straight line method. The in service date of this asset was January 1, 2017. Thus the first year's depreciation is for six months in the amount of \$21,608.65. The remaining years annual depreciation will be \$43,217.30 until fully depreciated.

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Institution Name: Front Range Community College

Project Name: Upgrade Exterior and Interior Security CW/2016-114M16

Fiscal Year Project Completed: 2017

Explanation of depreciation calculation:

This project's cost upon completion was \$1,094,261.61. It will be depreciated over 20 years using the straight line method. The in service date of this asset was November 16, 2017. Thus the first year's depreciation is for 7 months \$31,916. The remaining years annual depreciation will be \$54,713 until fully depreciated.

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Institution Name: Pueblo Community College

Project Name: Replace Potable Water Lines (054M15)

Fiscal Year Project Completed: 2017

Explanation of depreciation calculation: Straight-Line

Summary of the Project: Repair Portable Water Feed to Medical Technology and Health Sciences Buildings on the Pueblo Campus. Also installed backflow preventer system. Components of the total project costs are as follows: \$238 advertising, \$16,140.05 professional services and \$90,949 in total construction costs. The total cost of the project equaled \$107,327.05. Depreciation - Total Project Cost/Useful Life; $\$107,327.05/20 = \$5,366.25$ per year.

Capital Assets Depreciation Narrative FY 2017-2018
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Institution Name: Pueblo Community College

Project Name: Electrical Service Distribution Mancos

Fiscal Year Project Completed: 2017

Explanation of depreciation calculation: Straight-Line

Summary of the project: SCCC West, Replace faulty electrical distribution panels and wire, correct code violations, replace existing transformers. Components of total project costs are as follows: \$371.42 advertising, \$1,909.20 architectural and engineering, \$67,230 professional service and construction costs \$458,761.49. The total cost of the project equaled \$528,272.49. Depreciation - Total Project Cost/Useful Life; $\$528,272.49/20 = \$26,413.62$ per year.

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This written explanation should be submitted with the institution's completed template by COB July 19th.

Institution Name: Colorado State University

Project Name: Chemistry Building

Fiscal Year Project Completed: 2018

Explanation of depreciation calculation: Straight Line (1/2 year convention - year one)

1. Construct a 61,716 gross square foot state-of-the-art teaching and research laboratory facility on the Science Mall just east of the existing Chemistry Building. The building consists of hood-intensive lab space for new and current synthetic organic programs, lab space for new and current synthetic inorganic materials programs, lab space for polymer chemists, and office space for faculty, researchers, and students. **\$45,421,700.46**
2. Construct a second electrical feed/switching station (Main Campus Electrical Feed Station #2) on the northwest corner of Main Campus. This project involve constructing a small building to hold a second high voltage switching station with connections to City infrastructure that provides depth and redundancy to the campus electrical utility and provides additional capacity for the Chemistry building. **\$2,700,795.29**
3. Installation of new 24" chilled water lines along East Drive from Pitkin Street to University Avenue to complete the loop to serve the new Chemistry and Biology buildings. The work also included some sanitary sewer line replacements, domestic water line improvements, and restoration of all sidewalk, ramps, curb and gutter, asphalt, pavement markings, sod and irrigation that were affected by construction. **\$1,505,120.41**
4. Increase chill capacity for new Chemistry building by replacing old cooling coils in Natural Resources, Scott Bioengineering and Morgan Library in order to improve their efficiency. As a result, there is less pressure on the campus District Cooling (DC) system, and this frees up capacity so the DC system can provide cooling to the Chemistry building without the addition of a new chiller. The newer coils transfer heat more efficiently and therefore provide cooling with fewer BTU from the DC system. **\$469,356.63**

This project was funded by both state appropriations (in phases) as well as CSU cash funding. The initial \$15 million of funding was appropriated prior to FY15-16 and has been excluded from this depreciation calculation per the instructions.

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Institution Name: Colorado State University

Project Name: Flood Protection in Tunnels & Heating Plant

Fiscal Year Project Completed: 2018

Explanation of depreciation calculation: Straight Line (1/2 year convention - year one)

The project will mitigate flood potential in the utility tunnel system on main campus by adding sump pumps, new manhole covers, and rework of hatch doors. The areas most prone to flooding include points near Heating Plant, the Gibbons building, and various tunnel hatches and manhole covers.

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Institution Name: Colorado State University - Pueblo

Project Name: Extend Bartley Boulevard

Fiscal Year Project Completed: 2018

Explanation of depreciation calculation: Straight Line (1/2 year convention - year one)

Construction of 1200 lineal feet of 4-lane roadway between existing Bartley Boulevard and Walkingstick Boulevard at the north end of the Pueblo campus.

Capital Assets Depreciation Narrative FY 2017-2018
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Institution Name: Colorado State University - Pueblo

Project Name: Replace Roof Art & Music Building

Fiscal Year Project Completed: 2017

Explanation of depreciation calculation: Straight Line (1/2 year convention - year one)

Replace the campus roof at Art/Music Building

**Capital Assets Depreciation Narrative FY 2017-2018
Colorado Department of Higher Education**

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Institution Name: University of Colorado Denver

Project Name: Repair Utility Vault 3.1

Fiscal Year Project Completed: FY 2016-17

Explanation of depreciation calculation:

The depreciation is based upon the estimated useful life of the utility vault.

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Institution Name: University of Colorado Colorado Springs

Project Name: IT Training Facility, Ph.1 of 1

Fiscal Year Project Completed: FY 2017-18

Explanation of depreciation calculation:

The IT Training Facility project was a core and shell remodel of a large commercial building on UCCS's south campus. The property was acquired in 2008 and spent the first several years of service as an Expo Center. The Expo Center was leased to outside contractors who hosted a multitude of events in the large commercial structure. The core and shell remodel that was funded with capital construction dollars provided a new roof, new mechanical systems, and approximately 3,000 square feet of tenant finish space for the National Cybersecurity Center. An accounting of all depreciable assets included in the construction project is included below:

Land Improvements - Depreciate over 10 years - Total Value - \$1,997,872.34 - Yearly Depreciation - \$199,787

Direct Cost of Work - Depreciate over 39 years - Total Value - \$4,988,939 - Yearly Depreciation - \$127,922

Contractor Fees & General Conditions - Do not depreciate this cost - Total Value - \$418,179

Design Fees (Architect, Engineer, Consultants) - Do not depreciate this cost - \$523,275

Other non-depreciable costs (advertising, small repairs, moving expenses, abatement) - Total Value - \$66,119

Capital Assets Depreciation Narrative FY 2017-2018
Colorado Department of Higher Education

INSTRUCTIONS: Please include a brief explanation (approximately one page in length) for how the depreciation-equivalent payment was calculated for each project report. Institutions should provide a summary of the project, and then summarize the components of the total project with costs, or list the assets that will be subject to depreciation and the depreciation schedule for each asset. *Please include additional tabs as needed in the template.*

This written explanation should be submitted with the institution's completed template by COB July 19th.

Institution Name: Fort Lewis College

Project Name: Whalen Bleacher Replacement

Fiscal Year Project Completed: FY17/18

Explanation of depreciation calculation: Depreciable amount includes all project costs (Design / Build Project)

INSTRUCTIONS: Please include a brief explanation (approximately one page in length) for how the depreciation-equivalent payment was calculated for each project report. Institutions should provide a summary of the project, and then summarize the components of the total project with costs, or list the assets that will be subject to depreciation and the depreciation schedule for each asset. *Please include additional tabs as needed in the template.*

This written explanation should be submitted with the institution's completed template by COB July 19th.

Institution Name: Fort Lewis College

Project Name: Pedestrian Safety Improvements

Fiscal Year Project Completed: FY17/18

Explanation of depreciation calculation: Depreciable amount includes all construction costs

Large empty rectangular area for providing the detailed explanation of depreciation calculation.

INSTRUCTIONS: Please include a brief explanation (approximately one page in length) for how the depreciation-equivalent payment was calculated for each project report. Institutions should provide a summary of the project, and then summarize the components of the total project with costs, or list the assets that will be subject to depreciation and the depreciation schedule for each asset. *Please include additional tabs as needed in the template.*

This written explanation should be submitted with the institution's completed template by COB July 19th.

Institution Name: Fort Lewis College

Project Name: Berdnt Hall Reconstruction for Geoscisnces/Physics/Engineering

Fiscal Year Project Completed: FY17/18

Explanation of depreciation calculation: Project was funded in phases in FY14/15 and FY15/16. Indicated depreciable amount includes all CCF funding from FY15/16