

SAMPLE TAX DEPRECIATION SCHEDULE



Tax Depreciation Schedule

Address Lot 1745 Elvina Vista GOLDEN BAY WA 6174 Settlement Date Report Start Date Purchase Price 1/07/2021 1/07/2021 Not disclosed Ownership Bob Ross

Total Depreciation Total Capital Works Total Plant + Equipment \$355,847 = \$293,283 + \$62,564 Year 1 Year 2 Year 3 \$17,911 \$16,108 \$15,134

Claimable Depreciation Overview

Diminishing Value Depreciation Schedule

Year	Financia	al Ye	ar Period	Plant + equipment	Capital works	Total Depreciation
1	1/07/21	-	30/06/22	\$10,579	\$7,332	\$17,911
2	1/07/22	-	30/06/23	\$8,776	\$7,332	\$16,108
3	1/07/23	-	30/06/24	\$7,802	\$7,332	\$15,134
4	1/07/24	-	30/06/25	\$5,877	\$7,332	\$13,209
5	1/07/25	-	30/06/26	\$4,703	\$7,332	\$12,035
6	1/07/26	-	30/06/27	\$3,732	\$7,332	\$11,064
7	1/07/27	-	30/06/28	\$3,125	\$7,332	\$10,457
8	1/07/28	-	30/06/29	\$2,391	\$7,332	\$9,723
9	1/07/29	-	30/06/30	\$1,888	\$7,332	\$9,220
10	1/07/30	-	30/06/31	\$1,531	\$7,332	\$8,863
11	1/07/31	-	30/06/32	\$1,275	\$7,332	\$8,607
12	1/07/32	-	30/06/33	\$1,325	\$7,332	\$8,657
13	1/07/33	-	30/06/34	\$1,055	\$7,332	\$8,387
14	1/07/34	-	30/06/35	\$865	\$7,332	\$8,197
15	1/07/35	-	30/06/36	\$728	\$7,332	\$8,060
16	1/07/36	-	30/06/37	\$623	\$7,332	\$7,955
17	1/07/37	-	30/06/38	\$543	\$7,332	\$7,875
18	1/07/38	-	30/06/39	\$478	\$7,332	\$7,810
19	1/07/39	-	30/06/40	\$659	\$7,332	\$7,991
20	1/07/40	-	30/06/41	\$499	\$7,332	\$7,831
21	1/07/41	-	30/06/42	\$394	\$7,332	\$7,726
22	1/07/42	-	30/06/43	\$322	\$7,332	\$7,654
23	1/07/43	-	30/06/44	\$272	\$7,332	\$7,604
24	1/07/44	-	30/06/45	\$238	\$7,332	\$7,570
25	1/07/45	-	30/06/46	\$210	\$7,332	\$7,542
26	1/07/46	-	30/06/47	\$191	\$7,332	\$7,523
27	1/07/47	-	30/06/48	\$172	\$7,332	\$7,504
28	1/07/48	-	30/06/49	\$158	\$7,332	\$7,490
29	1/07/49	-	30/06/50	\$146	\$7,332	\$7,478
30	1/07/50	-	30/06/51	\$135	\$7,332	\$7,467
31	1/07/51	-	30/06/52	\$127	\$7,332	\$7,459
32	1/07/52	-	30/06/53	\$117	\$7,332	\$7,449
33	1/07/53	-	30/06/54	\$109	\$7,332	\$7,441
34	1/07/54	-	30/06/55	\$101	\$7,332	\$7,433
35	1/07/55	-	30/06/56	\$95	\$7,332	\$7,427
36	1/07/56	-	30/06/57	\$88	\$7,332	\$7,420
37	1/07/57	-	30/06/58	\$82	\$7,332	\$7,414
38	1/07/58	-	30/06/59	\$77	\$7,332	\$7,409
39	1/07/59	-	30/06/60	\$72	\$7,332	\$7,404
40	1/07/60	-	30/06/61	\$67	\$7,332	\$7,399
41	1/07/61	-	30/06/62	\$937	\$3	\$940
Total				\$62,564	\$355,847	\$418,411

Prime Cost Depreciation Schedule

Year	Financia	al Ye	ar Period	Plant + equipment	Capital works	Total Depreciation
1	1/07/21	-	30/06/22	\$5,334	\$7,332	\$12,666
2	1/07/22	-	30/06/23	\$5,334	\$7,332	\$12,666
3	1/07/23	-	30/06/24	\$5,334	\$7,332	\$12,666
4	1/07/24	-	30/06/25	\$5,034	\$7,332	\$12,366
5	1/07/25	-	30/06/26	\$4,977	\$7,332	\$12,309
6	1/07/26	-	30/06/27	\$4,078	\$7,332	\$11,410
7	1/07/27	-	30/06/28	\$3,944	\$7,332	\$11,276
8	1/07/28	-	30/06/29	\$3,653	\$7,332	\$10,985
9	1/07/29	-	30/06/30	\$3,137	\$7,332	\$10,469
10	1/07/30	-	30/06/31	\$3,124	\$7,332	\$10,456
11	1/07/31	-	30/06/32	\$2,378	\$7,332	\$9,710
12	1/07/32	-	30/06/33	\$2,367	\$7,332	\$9,699
13	1/07/33	-	30/06/34	\$1,821	\$7,332	\$9,153
14	1/07/34	-	30/06/35	\$1,781	\$7,332	\$9,113
15	1/07/35	-	30/06/36	\$1,775	\$7,332	\$9,107
16	1/07/36	-	30/06/37	\$613	\$7,332	\$7,945
17	1/07/37	-	30/06/38	\$601	\$7,332	\$7,933
18	1/07/38	-	30/06/39	\$601	\$7,332	\$7,933
19	1/07/39	-	30/06/40	\$601	\$7,332	\$7,933
20	1/07/40	-	30/06/41	\$601	\$7,332	\$7,933
21	1/07/41	-	30/06/42	\$601	\$7,332	\$7,933
22	1/07/42	-	30/06/43	\$601	\$7,332	\$7,933
23	1/07/43	-	30/06/44	\$601	\$7,332	\$7,933
24	1/07/44	-	30/06/45	\$601	\$7,332	\$7,933
25	1/07/45	_	30/06/46	\$601	\$7,332	\$7,933
26	1/07/46	-	30/06/47	\$493	\$7,332	\$7,825
27	1/07/47	_	30/06/48	\$493	\$7,332	\$7,825
28	1/07/48	-	30/06/49	\$493	\$7,332	\$7,825
29	1/07/49	-	30/06/50	\$493	\$7,332	\$7,825
30	1/07/50	-	30/06/51	\$493	\$7,332	\$7,825
31	1/07/51	-	30/06/52	\$6	\$7,332	\$7,338
32	1/07/52	-	30/06/53	\$0	\$7,332	\$7,332
33	1/07/53	-	30/06/54	\$ O	\$7,332	\$7,332
34	1/07/54	_	30/06/55	\$0	\$7,332	\$7,332
35	1/07/55	-	30/06/56	\$ O	\$7,332	\$7,332
36	1/07/56	-	30/06/57	\$0	\$7,332	\$7,332
37	1/07/57	-	30/06/58	\$0	\$7,332	\$7,332
38	1/07/58	-	30/06/59	\$0	\$7,332	\$7,332
39	1/07/59	-	30/06/60	\$0	\$7,332	\$7,332
40	1/07/60	-	30/06/61	\$0	\$7,332	\$7,332
41	1/07/61	-	30/06/62	\$0	\$3	\$3
Total			· 	\$62,564	\$355,847	\$418,411
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DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN		Year No. Year Period		-rated) 30 Jun 2022		2 30 Jun 2023		3 30 Jun 2024		4 30 Jun 2025	1 Jul 2025 -	
Client-owned items	Cost	Effective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amoun
Packaged air conditioner	\$12,500	15	13.33%	\$1,667	13.33%	\$1,444	13.33%	\$1,252	13.33%	\$1,085	13.33%	\$940
Bathroom accessories	\$900	3	18.75%	\$169	37.50%	\$274	37.50%	\$171	37.50%	\$107	37.50%	\$67
Blinds	\$1,320	10	20%	\$264	20%	\$211	37.50%	\$317	37.50%	\$198	37.50%	\$124
Clothes dryer (type A)	\$900	7	18.75%	\$169	37.50%	\$274	37.50%	\$171	37.50%	\$107	37.50%	\$67
Cooktop (type A)	\$1,400	12	16.67%	\$233	16.67%	\$195	37.50%	\$365	37.50%	\$228	37.50%	\$142
Dishwasher (type A)	\$1,100	8	25%	\$275	37.50%	\$309	37.50%	\$194	37.50%	\$121	37.50%	\$75
Door closers	\$200	5	100%	\$200								
Carpet flooring	\$2,470	8	25%	\$618	25%	\$463	25%	\$347	25%	\$261	37.50%	\$293
Timber flooring	\$4,785	15	13.33%	\$638	13.33%	\$553	13.33%	\$479	13.33%	\$415	13.33%	\$360
Hot water system	\$2,200	12	16.67%	\$367	16.67%	\$306	16.67%	\$255	16.67%	\$212	16.67%	\$177
Mechanical ventilation	\$1,200	10	20%	\$240	37.50%	\$360	37.50%	\$225	37.50%	\$141	37.50%	\$88
Microwave oven (type A)	\$600	8	18.75%	\$113	37.50%	\$183	37.50%	\$114	37.50%	\$71	37.50%	\$45
Oven (type A)	\$1,800	12	16.67%	\$300	16.67%	\$250	16.67%	\$208	16.67%	\$174	37.50%	\$326
Rangehood (type A)	\$1,300	12	16.67%	\$217	16.67%	\$181	37.50%	\$338	37.50%	\$212	37.50%	\$132
Smoke alarm	\$750	6	18.75%	\$141	37.50%	\$228	37.50%	\$143	37.50%	\$89	37.50%	\$56
Storage shelves and racks Light Shades	\$500 \$3,675	13 5	18.75% 40%	\$94 \$1,470	37.50% 40%	\$152 \$882	37.50% 40%	\$95 \$529	37.50% 37.50%	\$60 \$298	37.50% 37.50%	\$37 \$186
Client-Owned Items Subtotal	\$37,600	n	\$7	1,175	\$4.	,265	¢5	203	¢7	,779	\$3,	115
Strata-Titled Items	40.700		ν.	,,,,,	•	,200	40,		40	,,,,	40/	
Audio visual system	\$1.240	10	20%	\$252	20%	\$202	37.50%	\$302	37.50%	\$189	37.50%	\$118
Audio visual system Barbecue	\$1,260 \$158	10	100%	\$252 \$157	20%	φΖUΖ	37.50%	Φ3U2	37.50%	\$187	37.30%	\$118
CCTV (Cameras)	\$225	4	100%	\$225								
Fire booster pump	\$1,575	25	8%	\$225 \$126	8%	\$116	8%	\$107	8%	\$98	8%	\$90
Fire reels and extinguishers	\$338	15	18.75%	\$63	37.50%	\$103	37.50%	\$64	37.50%	\$40	37.50%	\$25
Garage electric (single motor)	\$63	10	100%	\$63	37.30%	ψ103	57.50%	ψ0**	57.50%	ψ40	37.30%	423
Garage electric (single motor) Gym equipment (cardiovascular)	\$360	5	18.75%	\$68	37.50%	\$110	37.50%	\$68	37.50%	\$43	37.50%	\$27
Intercom system (building)	\$1,350	10	20%	\$270	20%	\$216	37.50%	\$324	37.50%	\$203	37.50%	\$126
Lifts	\$1,330	30	6.67%	\$986	6.67%	\$921	6.67%	\$859	6.67%	\$802	6.67%	\$749
Lifts Light fittings	\$14,796	5	100%	\$205	0.07 %	φ7∠1	0.07%	ψ037	0.07%	φουε	0.07 %	\$147
Lights (emergency)	\$7	5	100%	\$6								
MATV system	\$675	10	18.75%	\$127	37.50%	\$206	37.50%	\$128	37.50%	\$80	37.50%	\$50
Mechanical ventilation (basement)	\$1,575	10	20%	\$315	20%	\$252	20%	\$202	37.50%	\$302	37.50%	\$189
	\$45	5	100%	\$45	20.0	φ±0±	20.0	ų.u.	37.30%	Ψ-0-2	37.30%	ψ107
Outdoor furniture			.00%	4-40								
			100%	\$54								
Pool (pumps)	\$54	12	100%	\$54 \$18								
Pool (pumps) Pool (cleaning equipment)	\$54 \$18	12 7	100%	\$18	8%	\$83	37.50%	\$357	37.50%	\$223	37.50%	\$140
Pool (pumps) Pool (cleaning equipment) Stair pressurisation system	\$54	12			8% 37.50%	\$83 \$302	37.50% 37.50%	\$357 \$188	37.50% 37.50%	\$223 \$118	37.50% 37.50%	\$140 \$74
Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$54 \$18 \$1,125	12 7 25	100%	\$18 \$90								

Strata-Titled Items Subtotal	\$24,966	\$3,404	\$2,511	\$2,599	\$2,098	\$1,588
Low Value Pools Subtotal		\$1,930	\$2,501	\$3,564	\$2,830	\$2,387
Effective Life Subtotal		\$8,649	\$6,275	\$4,238	\$3,047	\$2,316
Division 40 Total	\$62,566	\$10,579	\$8,776	\$7,802	\$5,877	\$4,703

100%

\$13

Garage electric (remote)

DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN		Year No. Year Period		6 30 Jun 2027	1 Jul 2027 -		8 1 Jul 2028 -		1 Jul 2029 -		1 1 Jul 2030 -	10 · 30 Jun 203
Client-owned items	Cost	Effective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amoun
Packaged air conditioner	\$12,500	15	13.33%	\$815	13.33%	\$706	13.33%	\$612	13.33%	\$531	13.33%	\$460
Bathroom accessories	\$900	3	37.50%	\$42	37.50%	\$26	37.50%	\$17	37.50%	\$10	37.50%	\$6
Blinds	\$1,320	10	37.50%	\$77	37.50%	\$48	37.50%	\$30	37.50%	\$19	37.50%	\$12
Clothes dryer (type A)	\$900	7	37.50%	\$42	37.50%	\$26	37.50%	\$17	37.50%	\$10	37.50%	\$6
Cooktop (type A)	\$1,400	12	37.50%	\$89	37.50%	\$56	37.50%	\$35	37.50%	\$21	37.50%	\$14
Dishwasher (type A)	\$1,100	8	37.50%	\$47	37.50%	\$30	37.50%	\$18	37.50%	\$12	37.50%	\$7
Door closers	\$200	5										
Carpet flooring	\$2,470	8	37.50%	\$183	37.50%	\$114	37.50%	\$72	37.50%	\$45	37.50%	\$28
Fimber flooring	\$4,785	15	13.33%	\$312	13.33%	\$270	13.33%	\$234	13.33%	\$203	13.33%	\$176
Hot water system	\$2,200	12	37.50%	\$331	37.50%	\$207	37.50%	\$129	37.50%	\$81	37.50%	\$51
Mechanical ventilation	\$1,200	10	37.50%	\$55	37.50%	\$34	37.50%	\$21	37.50%	\$14	37.50%	\$8
Microwave oven (type A)	\$600	8	37.50%	\$28	37.50%	\$17	37.50%	\$11	37.50%	\$7	37.50%	\$4
Oven (type A)	\$1,800	12	37.50%	\$203	37.50%	\$127	37.50%	\$80	37.50%	\$50	37.50%	\$31
Rangehood (type A)	\$1,300	12	37.50%	\$83	37.50%	\$51	37.50%	\$32	37.50%	\$20	37.50%	\$13
imoke alarm	\$750	6	37.50%	\$35	37.50%	\$22	37.50%	\$14	37.50%	\$8	37.50%	\$5
itorage shelves and racks	\$500	13	37.50%	\$23	37.50%	\$15	37.50%	\$9	37.50%	\$6	37.50%	\$3
ight Shades	\$3,675	5	37.50%	\$116	37.50%	\$73	37.50%	\$45	37.50%	\$29	37.50%	\$18
Client-Owned Items Subtotal	\$37,600		\$2,	481	\$1,	822	\$1,3	:76	\$1,0	066	\$8	342
Client-Owned Items Subtotal Strata-Titled Items	\$37,600		\$2,	481	\$1,	322	\$1,3	776	\$1,6	D66	\$£	342
	\$37,600 \$1,260	10	\$2, 37.50%	481 \$74	\$1, 4 37.50%	322 \$46	\$1,3 37.50%	776 \$29	\$1, 0	366 \$18	\$ £	342 \$11
Strata-Titled Items Audio visual system												
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras)	\$1,260 \$158 \$225	10 10 4	37.50%	\$74	37.50%	\$46	37.50%	\$29	37.50%	\$18	37.50%	\$11
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump	\$1,260 \$158 \$225 \$1,575	10 10 4 25	37.50% 8%	\$74 \$83	37.50% 37.50%	\$46 \$358	37.50% 37.50%	\$29 \$224	37.50% 37.50%	\$18 \$140	37.50% 37.50%	\$11 \$87
Strata-Titled Items Audio visual system Barbeaue CCTV (Cameras) Fire booster pump Fire reels and extinguishers	\$1,260 \$158 \$225 \$1,575 \$338	10 10 4 25	37.50%	\$74	37.50%	\$46	37.50%	\$29	37.50%	\$18	37.50%	\$11
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor)	\$1,260 \$158 \$225 \$1,575 \$338 \$63	10 10 4 25 15	37.50% 8% 37.50%	\$74 \$83 \$16	37.50% 37.50% 37.50%	\$46 \$358 \$10	37.50% 37.50% 37.50%	\$29 \$224 \$6	37.50% 37.50% 37.50%	\$18 \$140 \$4	37.50% 37.50% 37.50%	\$11 \$87 \$2
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Sym equipment (cardiovascular)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360	10 10 4 25 15 10	37.50% 8% 37.50%	\$74 \$83 \$16 \$17	37.50% 37.50% 37.50%	\$46 \$358 \$10	37.50% 37.50% 37.50%	\$29 \$224 \$6	37.50% 37.50% 37.50%	\$18 \$140 \$4	37.50% 37.50% 37.50%	\$11 \$87 \$2 \$3
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) irire booster pump irire reels and extinguishers Garage electric (single motor) Sym equipment (cardiovascular) ntercom system (building)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350	10 10 4 25 15 10 5	37.50% 8% 37.50% 37.50%	\$74 \$83 \$16 \$17 \$79	37.50% 37.50% 37.50% 37.50%	\$46 \$358 \$10 \$10 \$50	37.50% 37.50% 37.50% 37.50%	\$29 \$224 \$6 \$6 \$31	37.50% 37.50% 37.50% 37.50%	\$18 \$140 \$4 \$4 \$19	37.50% 37.50% 37.50% 37.50%	\$11 \$87 \$2 \$3 \$12
Strata-Titled Items Audio visual system Barbeaue CCTV (Cameras) Fiire booster pump Fiire reels and extinguishers Garage electric (single motor) Sym equipment (cardiovascular) Intercom system (building)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796	10 10 4 25 15 10 5	37.50% 8% 37.50%	\$74 \$83 \$16 \$17	37.50% 37.50% 37.50%	\$46 \$358 \$10	37.50% 37.50% 37.50%	\$29 \$224 \$6	37.50% 37.50% 37.50%	\$18 \$140 \$4	37.50% 37.50% 37.50%	\$11 \$87 \$2 \$3 \$12
Strata-Titled Items Audio visual system Barbeaue CCTV (Cameras) Fiire booster pump Fiire reels and extinguishers Garage electric (single motor) Sym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$4,796 \$205	10 10 4 25 15 10 5 10 30	37.50% 8% 37.50% 37.50%	\$74 \$83 \$16 \$17 \$79	37.50% 37.50% 37.50% 37.50%	\$46 \$358 \$10 \$10 \$50	37.50% 37.50% 37.50% 37.50%	\$29 \$224 \$6 \$6 \$31	37.50% 37.50% 37.50% 37.50%	\$18 \$140 \$4 \$4 \$19	37.50% 37.50% 37.50% 37.50%	\$11 \$87 \$2 \$3 \$12
Strata-Titled Items Audio visual system Barbeaue CCTV (Cameras) Fiire booster pump Fiire reels and extinguishers Garage electric (single motor) Sym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$4,796 \$205	10 10 4 25 15 10 5 10 30 5 5	37.50% 8% 37.50% 37.50% 6.67%	\$74 \$83 \$16 \$17 \$79 \$699	37.50% 37.50% 37.50% 37.50% 37.50% 6.67%	\$46 \$358 \$10 \$10 \$50 \$652	37.50% 37.50% 37.50% 37.50% 37.50% 6.67%	\$29 \$224 \$6 \$6 \$31 \$609	37.50% 37.50% 37.50% 37.50% 4.67%	\$18 \$140 \$4 \$4 \$19 \$568	37.50% 37.50% 37.50% 37.50% 6.67%	\$11 \$87 \$2 \$3 \$12 \$530
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$4,796 \$205 \$7	10 10 4 25 15 10 5 10 30 5 5	37.50% 8% 37.50% 37.50% 6.67%	\$74 \$83 \$16 \$17 \$79 \$699	37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$46 \$358 \$10 \$10 \$50 \$652	37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$29 \$224 \$6 \$6 \$31 \$609	37.50% 37.50% 37.50% 37.50%	\$18 \$140 \$4 \$4 \$19 \$568	37.50% 37.50% 37.50% 37.50% 6.67%	\$11 \$87 \$2 \$3 \$12 \$53C
Strata-Titled Items udio visual system tarbecue CCTV (Cameras) iire booster pump iire reels and extinguishers Garage electric (single motor) Sym equipment (cardiovascular) intercom system (building) iifts light fittings lights (emergency) MATV system dechanical ventilation (basement)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$4,796 \$205	10 10 4 25 15 10 5 10 30 5 5	37.50% 8% 37.50% 37.50% 6.67%	\$74 \$83 \$16 \$17 \$79 \$699	37.50% 37.50% 37.50% 37.50% 37.50% 6.67%	\$46 \$358 \$10 \$10 \$50 \$652	37.50% 37.50% 37.50% 37.50% 37.50% 6.67%	\$29 \$224 \$6 \$6 \$31 \$609	37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$18 \$140 \$4 \$4 \$19 \$568	37.50% 37.50% 37.50% 37.50% 6.67%	\$11 \$87 \$2 \$3 \$12 \$530
Strata-Titled Items uudio visual system tarbecue CCTV (Cameras) iire booster pump iire reels and extinguishers Sarage electric (single motor) Sym equipment (cordiovascular) intercom system (building) iifts light fittings lights (emergency) MATV system dechanical ventilation (basement) butdoor furniture	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575	10 10 4 25 15 10 5 10 30 5 5 10	37.50% 8% 37.50% 37.50% 6.67%	\$74 \$83 \$16 \$17 \$79 \$699	37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$46 \$358 \$10 \$10 \$50 \$652	37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$29 \$224 \$6 \$6 \$31 \$609	37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$18 \$140 \$4 \$4 \$19 \$568	37.50% 37.50% 37.50% 37.50% 6.67%	\$11 \$87 \$2 \$3 \$12 \$530
strata-Titled Items udio visual system aribecue ICTV (Cameras) ire booster pump ire reels and extinguishers sarage electric (single motor) sym equipment (cardiovascular) intercom system (building) ifts gight fittings gights (emergency) IATV system lechanical ventilation (basement) butdoor furniture ool (pumps)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 5	37.50% 8% 37.50% 37.50% 6.67%	\$74 \$83 \$16 \$17 \$79 \$699	37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$46 \$358 \$10 \$10 \$50 \$652	37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$29 \$224 \$6 \$6 \$31 \$609	37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$18 \$140 \$4 \$4 \$19 \$568	37.50% 37.50% 37.50% 37.50% 6.67%	\$11 \$87 \$2 \$3 \$12 \$530
Strata-Titled Items udio visual system tarbecue CCTV (Cameras) iire booster pump iire reels and extinguishers Garage electric (single motor) Sym equipment (cardiovascular) intercom system (building) iifts light fittings lights (emergency) MATV system dechanical ventilation (basement)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$350 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45	10 10 4 25 15 10 5 10 30 5 5 10 10 5 12	37.50% 8% 37.50% 37.50% 6.67%	\$74 \$83 \$16 \$17 \$79 \$699	37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$46 \$358 \$10 \$10 \$50 \$652	37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$29 \$224 \$6 \$6 \$31 \$609	37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$18 \$140 \$4 \$4 \$19 \$568	37.50% 37.50% 37.50% 37.50% 6.67%	\$11 \$87 \$2 \$3 \$12 \$530
trata-Titled Items udio visual system arbecue CTV (Cameras) re booster pump re reels and extinguishers arage electric (single motor) ym equipment (cardiovascular) ttercom system (building) fts ght fittings ghts (emergency) IATV system lechanical ventilation (basement) utdoor furniture pool (pumps) pool (cleaning equipment)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	10 10 4 25 15 10 5 10 30 5 5 10 10 5 12 7	37.50% 8% 37.50% 37.50% 37.50% 37.50% 37.50%	\$74 \$83 \$16 \$17 \$79 \$699 \$32 \$118	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$46 \$358 \$10 \$10 \$50 \$652 \$20 \$74	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$29 \$224 \$6 \$6 \$31 \$609 \$12 \$46	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$18 \$140 \$4 \$19 \$568 \$8 \$29	37.50% 37.50% 37.50% 37.50% 37.50% 6.67% 37.50%	\$11 \$87 \$2 \$3 \$12 \$530 \$5
trata-Titled Items udio visual system orbecue CTV (Cameras) tre booster pump tre reels and extinguishers orage electric (single motor) ym equipment (cardiovascular) tercom system (building) its ght fittings ghts (emergency) ATV system echanical ventilation (basement) utdoor furniture bool (pumps) pol (cleaning equipment) air pressurisation system (aste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$43 \$43 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 5 12 7	37.50% 8% 37.50% 37.50% 37.50% 37.50% 37.50%	\$74 \$83 \$16 \$17 \$79 \$699 \$32 \$118	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$46 \$358 \$10 \$10 \$50 \$652 \$20 \$74	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$29 \$224 \$6 \$6 \$31 \$609 \$12 \$46	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$18 \$140 \$4 \$4 \$19 \$568 \$8 \$29	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$11 \$87 \$2 \$3 \$12 \$53 \$18
trata-Titled Items udio visual system arbecue CTV (Cameras) re booster pump re reels and extinguishers arage electric (single motor) tym equipment (cardiovascular) tercom system (building) fits ght fittings ghts (emergency) IATV system lechanical ventilation (basement) utdoor furniture pool (pumps) pool (cleaning equipment) tair pressurisation system	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$350 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	37.50% 8% 37.50% 37.50% 37.50% 37.50% 37.50%	\$74 \$83 \$16 \$17 \$79 \$699 \$32 \$118	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$46 \$358 \$10 \$10 \$50 \$652 \$20 \$74	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$29 \$224 \$6 \$6 \$31 \$609 \$12 \$46	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$18 \$140 \$4 \$4 \$19 \$568 \$8 \$29	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$11 \$87 \$2 \$3 \$12 \$530 \$18
trata-Titled Items udio visual system arbecue CTV (Cameras) re booster pump re reels and extinguishers arage electric (single motor) ym equipment (cardiovascular) tercom system (building) fits ght fittings ghts (emergency) ATV system echanical ventilation (basement) utdoor furniture bool (pumps) bol (cleaning equipment) tair pressurisation system (aste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$350 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	37.50% 8% 37.50% 37.50% 37.50% 37.50% 37.50%	\$74 \$83 \$16 \$17 \$79 \$699 \$32 \$118	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$46 \$358 \$10 \$10 \$50 \$652 \$20 \$74	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$29 \$224 \$6 \$6 \$31 \$609 \$12 \$46	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$18 \$140 \$4 \$4 \$19 \$568 \$8 \$29	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$111 \$877 \$2 \$33 \$122 \$530 \$18
trata-Titled Items udio visual system arbecue CTV (Cameras) re booster pump re reels and extinguishers arage electric (single motor) ym equipment (cardiovascular) tercom system (building) fits ght fittings ghts (emergency) ATV system echanical ventilation (basement) utdoor furniture bool (pumps) bol (cleaning equipment) tair pressurisation system (aste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$350 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	37.50% 8% 37.50% 37.50% 37.50% 37.50% 37.50%	\$74 \$83 \$16 \$17 \$79 \$699 \$32 \$118	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$46 \$358 \$10 \$10 \$50 \$652 \$20 \$74	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$29 \$224 \$6 \$6 \$31 \$609 \$12 \$46	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$18 \$140 \$4 \$4 \$19 \$568 \$8 \$29	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$11 \$87 \$2 \$3 \$12 \$530 \$18

Strata-Titled Items Subtotal	\$24,966	\$1,251	\$1,303	\$1,015	\$822	\$689
Low Value Pools Subtotal		\$1,823	\$1,497	\$936	\$586	\$365
Effective Life Subtotal		\$1,909	\$1,628	\$1,455	\$1,302	\$1,166
Division 40 Total	\$62,566	\$3,732	\$3,125	\$2,391	\$1,888	\$1,531

DIVISION 40 BREAKDOWN	,	Year Period	1 Jul 2031 -	30 Jun 2032	1 Jul 2032 -	30 Jun 2033	1 Jul 2033 -		1 Jul 2034 -	30 Jun 2035	1 Jul 2035 -	30 Jun 2036
Client-owned items	Cost	Effective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount
Packaged air conditioner	\$12,500	15	13.33%	\$398	13.33%	\$345	13.33%	\$299	13.33%	\$259	13.33%	\$225
Bathroom accessories	\$900	3	37.50%	\$4	37.50%	\$3	37.50%	\$2	37.50%	\$1	100%	\$1
Blinds	\$1,320	10	37.50%	\$8	37.50%	\$5	37.50%	\$3	37.50%	\$2	37.50%	\$1
Clothes dryer (type A)	\$900	7	37.50%	\$4	37.50%	\$3	37.50%	\$2	37.50%	\$1	100%	\$1
Cooktop (type A)	\$1,400	12	37.50%	\$8	37.50%	\$5	37.50%	\$3	37.50%	\$2	37.50%	\$2
Dishwasher (type A)	\$1,100	8	37.50%	\$5	37.50%	\$3	37.50%	\$2	37.50%	\$1	100%	\$1
Door closers	\$200	5										
Carpet flooring	\$2,470	8	37.50%	\$17	37.50%	\$11	37.50%	\$7	37.50%	\$4	37.50%	\$3
	\$4,785	15	13.33%	\$153	37.50%	\$372	37.50%	\$233	37.50%	\$145	37.50%	\$91
Timber flooring		12						\$12		\$8		\$5
Hot water system	\$2,200		37.50%	\$32	37.50%	\$20	37.50%		37.50%		37.50%	
Mechanical ventilation	\$1,200	10	37.50%	\$5	37.50%	\$3	37.50%	\$2	37.50%	\$2	37.50%	\$1
Microwave oven (type A)	\$600	8	37.50%	\$3	37.50%	\$2	37.50%	\$1	100%	\$1		
Oven (type A)	\$1,800	12	37.50%	\$19	37.50%	\$12	37.50%	\$8	37.50%	\$5	37.50%	\$3
Rangehood (type A)	\$1,300	12	37.50%	\$8	37.50%	\$5	37.50%	\$3	37.50%	\$2	37.50%	\$1
Smoke alarm	\$750	6	37.50%	\$3	37.50%	\$2	37.50%	\$2	37.50%	\$1	100%	\$1
Storage shelves and racks	\$500	13	37.50%	\$2	37.50%	\$2	37.50%	\$1	100%	\$1		
Light Shades	\$3,675	5	37.50%	\$11	37.50%	\$7	37.50%	\$4	37.50%	\$3	37.50%	\$2
Client-Owned Items Subtotal Strata-Titled Items Audio visual system	\$37,600 \$1,260	10	\$6 37.50%	80 \$7	\$80	\$5	\$58 37.50%	\$3	\$4 37.50%	\$2	\$3 : 37.50%	\$1
Strata-Titled Items Audio visual system		10										
Strata-Titled Items Audio visual system Barbecue	\$1,260											
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras)	\$1,260 \$158 \$225	10										
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump	\$1,260 \$158	10	37.50%	\$7	37.50%	\$5	37.50%	\$3	37.50%	\$2	37.50%	\$1
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers	\$1,260 \$158 \$225 \$1,575 \$338	10 4 25 15	37.50% 37.50%	\$7 \$55	37.50% 37.50%	\$5 \$34	37.50% 37.50%	\$3 \$21	37.50%	\$2	37.50%	\$1
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor)	\$1,260 \$158 \$225 \$1,575 \$338 \$63	10 4 25 15	37.50% 37.50% 37.50%	\$7 \$55 \$2	37.50% 37.50% 37.50%	\$5 \$34 \$1	37.50% 37.50% 100%	\$3 \$21 \$1	37.50%	\$2	37.50%	\$1
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reoster and extinguishers Garage electric (single motor) Gym equipment (cardiovascular)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360	10 4 25 15 10 5	37.50% 37.50% 37.50%	\$7 \$55 \$2	37.50% 37.50% 37.50%	\$5 \$34 \$1	37.50% 37.50% 100%	\$3 \$21 \$1	37.50% 37.50%	\$2 \$14	37.50% 37.50%	\$1 \$8
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reals and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350	10 4 25 15 10 5	37.50% 37.50% 37.50% 37.50%	\$7 \$55 \$2 \$2 \$8	37.50% 37.50% 37.50% 37.50%	\$5 \$34 \$1 \$1 \$5	37.50% 37.50% 100% 100% 37.50%	\$3 \$21 \$1 \$1 \$3	37.50% 37.50%	\$2 \$14 \$2	37.50% 37.50% 37.50%	\$1 \$8
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796	10 4 25 15 10 5	37.50% 37.50% 37.50%	\$7 \$55 \$2	37.50% 37.50% 37.50%	\$5 \$34 \$1	37.50% 37.50% 100%	\$3 \$21 \$1	37.50% 37.50%	\$2 \$14	37.50% 37.50%	\$1 \$8
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350	10 4 25 15 10 5	37.50% 37.50% 37.50% 37.50%	\$7 \$55 \$2 \$2 \$8	37.50% 37.50% 37.50% 37.50%	\$5 \$34 \$1 \$1 \$5	37.50% 37.50% 100% 100% 37.50%	\$3 \$21 \$1 \$1 \$3	37.50% 37.50%	\$2 \$14 \$2	37.50% 37.50% 37.50%	\$1 \$8
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796	10 4 25 15 10 5 10 30	37.50% 37.50% 37.50% 37.50%	\$7 \$55 \$2 \$2 \$8	37.50% 37.50% 37.50% 37.50%	\$5 \$34 \$1 \$1 \$5	37.50% 37.50% 100% 100% 37.50%	\$3 \$21 \$1 \$1 \$3	37.50% 37.50%	\$2 \$14 \$2	37.50% 37.50% 37.50%	\$1 \$8
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205	10 4 25 15 10 5 10 30	37.50% 37.50% 37.50% 37.50%	\$7 \$55 \$2 \$2 \$8	37.50% 37.50% 37.50% 37.50%	\$5 \$34 \$1 \$1 \$5	37.50% 37.50% 100% 100% 37.50%	\$3 \$21 \$1 \$1 \$3	37.50% 37.50%	\$2 \$14 \$2	37.50% 37.50% 37.50%	\$1 \$8
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205	10 4 25 15 10 5 10 30 5 5	37.50% 37.50% 37.50% 37.50% 37.50% 6.67%	\$7 \$55 \$2 \$2 \$8 \$495	37.50% 37.50% 37.50% 37.50% 6.67%	\$5 \$34 \$1 \$1 \$5 \$462	37.50% 37.50% 100% 100% 37.50% 6.67%	\$3 \$21 \$1 \$1 \$3 \$431	37.50% 37.50% 37.50% 6.67%	\$2 \$14 \$2 \$402	37.50% 37.50% 37.50%	\$1 \$8
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Wechanical ventilation (basement)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675	10 4 25 15 10 5 10 30 5 5 10	37.50% 37.50% 37.50% 37.50% 6.67%	\$7 \$55 \$2 \$2 \$8 \$495	37.50% 37.50% 37.50% 37.50% 6.67%	\$5 \$34 \$1 \$1 \$5 \$462	37.50% 37.50% 100% 100% 37.50% 6.67%	\$3 \$21 \$1 \$1 \$3 \$431	37.50% 37.50% 37.50% 6.67%	\$2 \$14 \$2 \$402	37.50% 37.50% 37.50% 6.67%	\$1 \$8 \$1 \$375
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Dutdoor furniture	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575	10 4 25 15 10 5 10 30 5 5 10 10	37.50% 37.50% 37.50% 37.50% 6.67%	\$7 \$55 \$2 \$2 \$8 \$495	37.50% 37.50% 37.50% 37.50% 6.67%	\$5 \$34 \$1 \$1 \$5 \$462	37.50% 37.50% 100% 100% 37.50% 6.67%	\$3 \$21 \$1 \$1 \$3 \$431	37.50% 37.50% 37.50% 6.67%	\$2 \$14 \$2 \$402	37.50% 37.50% 37.50% 6.67%	\$1 \$8 \$1 \$375
Strata-Titled Items Audio visual system Barbecue COTV (Cameras) Cirir booster pump Cirir eels and extinguishers Barage electric (single motor) Ciry equipment (cardiovascular) Intercom system (building) Cirits Cight fittings Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Dutdoor furniture Pool (pumps)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$445	10 4 25 15 10 5 10 30 5 5 10 10 5 12	37.50% 37.50% 37.50% 37.50% 6.67%	\$7 \$55 \$2 \$2 \$8 \$495	37.50% 37.50% 37.50% 37.50% 6.67%	\$5 \$34 \$1 \$1 \$5 \$462	37.50% 37.50% 100% 100% 37.50% 6.67%	\$3 \$21 \$1 \$1 \$3 \$431	37.50% 37.50% 37.50% 6.67%	\$2 \$14 \$2 \$402	37.50% 37.50% 37.50% 6.67%	\$1 \$8 \$1 \$375
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Cire booster pump Cire reels and extinguishers Garge electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Dutdoor furniture Pool (pumps)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$445 \$54	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$7 \$55 \$2 \$2 \$8 \$495	37.50% 37.50% 37.50% 37.50% 37.50% 4.67% 37.50% 37.50%	\$5 \$34 \$1 \$1 \$5 \$462 \$2 \$7	37.50% 37.50% 100% 37.50% 6.67% 37.50% 37.50%	\$3 \$21 \$1 \$3 \$431 \$1 \$5	37.50% 37.50% 37.50% 6.67% 100% 37.50%	\$2 \$14 \$2 \$402 \$1 \$3	37.50% 37.50% 37.50% 6.67%	\$1 \$8 \$1 \$375
Strata-Titled Items Audio visual system Barbecue COTV (Cameras) Cirir booster pump Cirir reels and extinguishers Carage electric (single motor) Cym equipment (cardiovascular) Intercom system (building) Cirifts Cight fittings Cight (single system) Cight (single system) Cight (cardiovascular) Cight (cardiovascular) Cight fittings Cight (cardiovascular) Cight (cardiov	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$7 \$55 \$2 \$2 \$8 \$495 \$3 \$11	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$5 \$34 \$1 \$1 \$5 \$462 \$2 \$7	37.50% 37.50% 100% 37.50% 6.67% 37.50% 37.50%	\$3 \$21 \$1 \$3 \$431 \$1 \$5	37.50% 37.50% 37.50% 6.67% 100% 37.50%	\$2 \$14 \$2 \$402 \$1 \$3	37.50% 37.50% 37.50% 37.50% 37.50%	\$1 \$8 \$1 \$375 \$2
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Cirie booster pump Cirie reels and extinguishers Barage electric (single motor) Sym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Dutdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$445 \$54	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$7 \$55 \$2 \$2 \$8 \$495	37.50% 37.50% 37.50% 37.50% 37.50% 4.67% 37.50% 37.50%	\$5 \$34 \$1 \$1 \$5 \$462 \$2 \$7	37.50% 37.50% 100% 37.50% 6.67% 37.50% 37.50%	\$3 \$21 \$1 \$3 \$431 \$1 \$5	37.50% 37.50% 37.50% 6.67% 100% 37.50%	\$2 \$14 \$2 \$402 \$1 \$3	37.50% 37.50% 37.50% 6.67%	\$1 \$8 \$1 \$375
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Cire booster pump Cire reels and extinguishers Garage electric (single motor) Sym equipment (cardiovascular) Intercom system (building) Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Dutdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$445 \$54 \$18 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$7 \$55 \$2 \$2 \$8 \$495 \$3 \$11	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$5 \$34 \$1 \$1 \$5 \$462 \$2 \$7	37.50% 37.50% 100% 37.50% 6.67% 37.50% 37.50%	\$3 \$21 \$1 \$3 \$431 \$1 \$5	37.50% 37.50% 37.50% 6.67% 100% 37.50%	\$2 \$14 \$2 \$402 \$1 \$3	37.50% 37.50% 37.50% 37.50% 37.50%	\$1 \$8 \$1 \$375 \$2
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Ifts Jight fittings Jights (emergency) MATV system Mechanical ventilation (basement) Dutdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$445 \$54 \$18 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$7 \$55 \$2 \$2 \$8 \$495 \$3 \$11	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$5 \$34 \$1 \$1 \$5 \$462 \$2 \$7	37.50% 37.50% 100% 37.50% 6.67% 37.50% 37.50%	\$3 \$21 \$1 \$1 \$3 \$431 \$5 \$3 \$2	37.50% 37.50% 37.50% 4.67% 100% 37.50% 37.50% 37.50%	\$2 \$14 \$2 \$402 \$1 \$3	37.50% 37.50% 37.50% 37.50% 37.50%	\$1 \$8 \$1 \$375 \$2 \$1
Strata-Titled Items	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$14,796 \$205 \$7 \$475 \$1,575 \$45 \$1,575 \$45 \$1,575 \$45 \$1,125 \$1,125 \$1,125 \$14	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7 5	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$7 \$55 \$2 \$2 \$8 \$495 \$3 \$11	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$5 \$34 \$1 \$1 \$5 \$462 \$2 \$7 \$5 \$3	37.50% 37.50% 100% 100% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$3 \$21 \$1 \$3 \$431 \$1 \$5 \$2	37.50% 37.50% 37.50% 6.67% 100% 37.50% 37.50% 37.50%	\$2 \$14 \$2 \$402 \$1 \$3 \$2 \$1	37.50% 37.50% 37.50% 37.50% 37.50% 37.50% 37.50%	\$1 \$8 \$1 \$375 \$2 \$2 \$1

DIMINISHING VALUE SCHEDULE:

Year No.

DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN	Y	Year No. ear Period	1 Jul 2036 -		1; 1 Jul 2037 -		18 1 Jul 2038 -			9 30 Jun 2040	20 1 Jul 2040 -	
Client-owned items	Cost E	ffective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount
Packaged air conditioner	\$12,500	15	13.33%	\$195	13.33%	\$169	13.33%	\$146	37.50%	\$357	37.50%	\$223
Bathroom accessories	\$900	3										
Blinds	\$1,320	10	100%	\$1								
Clothes dryer (type A) Cooktop (type A)	\$900 \$1,400	7	37.50%	\$1	100%	\$1						
Dishwasher (type A)	\$1,100	8	37.30%	φı	100%	φı						
Door closers	\$200	5										
Carpet flooring	\$2,470	8	37.50%	\$2	37.50%	\$1	100%	\$1				
Timber flooring	\$4,785	15	37.50%	\$57	37.50%	\$35	37.50%	\$22	37.50%	\$14	37.50%	\$9
Hot water system	\$2,200	12	37.50%	\$3	37.50%	\$2	37.50%	\$1	100%	\$1		
Mechanical ventilation	\$1,200	10	100%	\$1								
Microwave oven (type A)	\$600	8										
Oven (type A)	\$1,800	12	37.50%	\$2	37.50%	\$1	100%	\$1				
Rangehood (type A) Smoke alarm	\$1,300 \$750	6	37.50%	\$1	100%	\$1						
Storage shelves and racks	\$500	13										
Light Shades	\$3,675	5	37.50%	\$1	100%	\$1						
-5						·						
Client-Owned Items Subtotal	\$37,600		\$20	54	\$2	11	\$1	71	\$3	372	\$2:	32
Strata-Titled Items												
	#1 2/O	10	100%	61								
Audio visual system Barbecue	\$1,260 \$158	10	100%	\$1								
CCTV (Cameras)	\$225	4										
Fire booster pump	\$1,575	25	37.50%	\$5	37.50%	\$3	37.50%	\$2	37.50%	\$2	37.50%	\$1
Fire reels and extinguishers	\$338	15										
Garage electric (single motor)	\$63	10										
Gym equipment (cardiovascular)												
	\$360	5										
Intercom system (building)	\$360 \$1,350		100%	\$1								
Intercom system (building) Lifts		5	100% 6.67%	\$1 \$350	6.67%	\$327	6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings	\$1,350 \$14,796 \$205	5 10 30 5			6.67%	\$327	6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency)	\$1,350 \$14,796 \$205 \$7	5 10 30 5 5			6.67%	\$327	6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system	\$1,350 \$14,796 \$205 \$7 \$675	5 10 30 5 5	6.67%	\$350			6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement)	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575	5 10 30 5 5 10			6.67%	\$327 \$1	6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575	5 10 30 5 5 10 10	6.67%	\$350			6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps)	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	5 10 30 5 5 10 10 10 5	6.67%	\$350			6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment)	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	5 10 30 5 5 10 10 10 5 12 7	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	5 10 30 5 5 10 10 10 5	6.67%	\$350			6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25 7	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25 7	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25 7	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25 7	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25 7	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.67%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25 7	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.57%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25 7	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.57%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25 7	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.57%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25 7	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.57%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25 7	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.57%	\$285	6.67%	\$266
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25 7	6.67% 37.50%	\$350 \$1	100%	\$1	6.67%	\$305	6.57%	\$285	6.67%	\$266
Lifts Light (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,425 \$1,425	5 10 30 5 5 10 10 10 5 12 7 25 7	6.67% 37.50% 37.50%	\$350 \$1 \$1	100%	\$1						
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	5 10 30 5 5 10 10 10 5 12 7 25 7	5.67% 37.50% 37.50%	\$350 \$1 \$1	100%	\$1 \$1	\$36	07	\$2	287	\$26	57
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,425 \$1,425	5 10 30 5 5 10 10 10 5 12 7 25 7	37.50% 37.50% 37.50%	\$350 \$1 \$1	100% 100% \$33	\$1 \$1 32 7	\$33 \$2	07 27	\$5 \$3	2 87 574	\$2. \$2.	57 33
Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,425 \$1,425	5 10 30 5 5 10 10 10 5 12 7 25 7	5.67% 37.50% 37.50%	\$350 \$1 \$1 \$1 \$9 8 8	100%	\$1 \$1 32 .7	\$36	07 27 551	\$2 \$3 \$2	287	\$26	57 33 56

DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN	Y	Year No. ear Period	2 1 Jul 2041 -		2 1 Jul 2042 -		23 1 Jul 2043 - 3			24 30 Jun 2045	2! 1 Jul 2045 -	
Client-owned items	Cost I	Effective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount
Packaged air conditioner	\$12,500	15	37.50%	\$140	37.50%	\$87	37.50%	\$54	37.50%	\$34	37.50%	\$21
Bathroom accessories	\$900	3										
Blinds	\$1,320	10										
Clothes dryer (type A)	\$900	7										
Cooktop (type A)	\$1,400	12										
Dishwasher (type A)	\$1,100	8										
Door closers	\$200	5										
Carpet flooring	\$2,470	8						4-				
Timber flooring	\$4,785 \$2,200	15 12	37.50%	\$5	37.50%	\$3	37.50%	\$2	37.50%	\$2	37.50%	\$1
Hot water system Mechanical ventilation	\$2,200	10										
Microwave oven (type A)	\$600	8										
Oven (type A)	\$1,800	12										
Rangehood (type A)	\$1,300	12										
Smoke alarm	\$750	6										
Storage shelves and racks	\$500	13										
Light Shades	\$3,675	5										
Client-Owned Items Subtotal Strata-Titled Items	\$37,600		\$1	45	\$9	0	\$50	6	\$	36	\$2	2
Audio visual system	\$1,260	10										
Barbecue	\$158	10										
CCTV (Cameras)	\$225	4										
Fire booster pump	\$1,575	25	100%	\$1								
en a la companya de l												
Fire reels and extinguishers	\$338	15										
Fire reels and extinguishers Garage electric (single motor)	\$338 \$63	15 10										
Garage electric (single motor)	\$63	10										
Garage electric (single motor) Gym equipment (cardiovascular)	\$63 \$360	10 5	6.67%	\$248	6.67%	\$232	6.67%	\$216	6.67%	\$202	6.67%	\$188
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building)	\$63 \$360 \$1,350	10 5 10	6.67%	\$248	6.67%	\$232	6.67%	\$216	6.67%	\$202	6.67%	\$188
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts	\$63 \$360 \$1,350 \$14,796	10 5 10 30	6.67%	\$248	6.67%	\$232	6.67%	\$216	6.67%	\$202	6.67%	\$188
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$63 \$360 \$1,350 \$14,796 \$205	10 5 10 30 5	6.67%	\$248	6.67%	\$232	6.67%	\$216	6.67%	\$202	6.67%	\$188
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency)	\$63 \$360 \$1,350 \$14,796 \$205	10 5 10 30 5 5 10 10 10	6.67%	\$248	6.67%	\$232	6.67%	\$216	6.67%	\$202	6.67%	\$188
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575	10 5 10 30 5 5 10 10 10 5	6.67%	\$248	6.67%	\$ 232	6.67%	\$216	6.67%	\$202	6.67%	\$188
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45	10 5 10 30 5 5 10 10 10 5 12	6.67%	\$248	6.67%	\$232	6.67%	\$216	6.67%	\$202	6.67%	\$188
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	10 5 10 30 5 5 10 10 5 12 7	6.67%	\$248	6.67%	\$232	6.67%	\$216	6.67%	\$202	6.67%	\$188
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18	10 5 10 30 5 5 10 10 5 12 7 25	6.67%	\$248	6.67%	\$232	6.67%	\$216	6.67%	\$202	6.67%	\$188
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	10 5 10 30 5 5 10 10 10 5 12 7 25 7	6.67%	\$248	6.67%	\$232	6.67%	\$216	6.67%	\$202	6.67%	\$188
Garage electric (single motor) Gym equipment (cardiovascular) Intercorn system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18	10 5 10 30 5 5 10 10 5 12 7 25	6.67%	\$248	6.67%	\$232	6.67%	\$216	6.67%	\$202	6.67%	\$188
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	10 5 10 30 5 5 10 10 10 5 12 7 25 7	6.67%	\$248	6.67%	\$232	6.67%	\$216	6.67%	\$202	6.67%	\$188
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125 \$14	10 5 10 30 5 5 10 10 10 5 12 7 25 7										
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	10 5 10 30 5 5 10 10 10 5 12 7 25 7	\$2	49	\$2	32	\$21	6	\$2	202	SIE	18
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125 \$14	10 5 10 30 5 5 10 10 10 5 12 7 25 7	\$2 \$1	49	\$2	32 0	\$21 \$56	.6	\$2	202 36	\$18 \$2	1 8 2
Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125 \$14	10 5 10 30 5 5 10 10 10 5 12 7 25 7	\$2	49 46 48	\$2	32 00 32	\$21	16 6	\$2 \$ \$ \$2	202	SIE	1 8 2

DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN	Y	Year No. ear Period	20 1 Jul 2046 -		2 1 Jul 2047 -		28 1 Jul 2048 - 3			29 · 30 Jun 2050		30 - 30 Jun 2051
Client-owned items	Cost I	Effective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount
Packaged air conditioner	\$12,500	15	37.50%	\$14	37.50%	\$8	37.50%	\$5	37.50%	\$3	37.50%	\$2
Bathroom accessories	\$900	3										
Blinds	\$1,320	10										
Clothes dryer (type A)	\$900	7										
Cooktop (type A)	\$1,400	12										
Dishwasher (type A)	\$1,100	8										
Door closers	\$200	5										
Carpet flooring	\$2,470	8										
Timber flooring	\$4,785	15	100%	\$1								
Hot water system	\$2,200	12										
Mechanical ventilation	\$1,200	10										
Microwave oven (type A)	\$600	8										
Oven (type A)	\$1,800	12										
Rangehood (type A)	\$1,300	12										
Smoke alarm	\$750	6										
Storage shelves and racks Light Shades	\$500 \$3,675	13 5										
Client-Owned Items Subtotal	\$37,600		\$1	5	\$	8	\$5	i	:	\$ 3		\$2
Strata-Titled Items												
Strata-Titled Items Audio visual system	\$1,260	10										
	\$1,260 \$158	10										
Audio visual system												
Audio visual system Barbecue	\$158	10										
Audio visual system Barbecue CCTV (Cameras)	\$158 \$225	10										
Audio visual system Borbecue CCTV (Cameras) Fire booster pump	\$158 \$225 \$1,575	10 4 25										
Audio visual system Borbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers	\$158 \$225 \$1,575 \$338	10 4 25 15										
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor)	\$158 \$225 \$1,575 \$338 \$63	10 4 25 15										
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular)	\$158 \$225 \$1,575 \$338 \$63 \$360	10 4 25 15 10 5	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cordiovascular) Intercom system (building)	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350	10 4 25 15 10 5	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796	10 4 25 15 10 5 10 30	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205	10 4 25 15 10 5 10 30 5	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency)	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7	10 4 25 15 10 5 10 30 5 5	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency)	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675	10 4 25 15 10 5 10 30 5 5 10	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement)	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575	10 4 25 15 10 5 10 30 5 5 10 10	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45	10 4 25 15 10 5 10 30 5 5 10 10 5 5	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps)	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45	10 4 25 15 10 5 10 30 5 5 10 10 5 12	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment)	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercorn system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercorn system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	6.67%	\$176	6.67%	\$164	6.67%	\$153	6.67%	\$143	6.67%	\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercorn system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	6.67% \$17		6.67%		6.67%			\$143		\$133
Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (clearning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$1,125 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7		16		54		3	\$			
Audio visual system Barbecue CCTV (Cameras) File booster pump File reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$1,125 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	\$10	76 5	\$16	54 8	\$15	3	\$	143		5133
Audio visual system Barbecue CCTV (Cameras) File booster pump File reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote) Strata-Titled Items Subtotal Low Value Pools Subtotal	\$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$1,125 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	\$17	76 5	\$16	54 8 8 54	\$15	3	\$ \$	143 \$3		\$133 \$2

Pedicagnici or conditioner \$15,000 15 37,500 \$2 37,500 \$1 1000	34 un 2054 1 Jul 2054 - 30 J	35 Jun 2055 1 Jul 2055 - 30 Jun 2056
Bithosom occosopries \$000 3		Depr. Depr. Depr. Amount Rate Amount
Elinida Superior	\$1	
Contains dayer (types A)		
Control Pripe A \$1,000 B		
District Charge Section Sectio		
Copper foliages		
Compet Roboring \$2,070 8		
Motivate system		
Not water system \$1,000 12		
Mechanisot verification		
Microwore oven type A \$800 8		
Stronge Al		
Since action		
Strongs shakes and roads		
Storage shelves and racks \$3,675 5		
Cilent-Owned Items Subtotal \$37,600 \$2		
Client-Owned Items Substotal \$37,600 \$2 \$1 \$1		
Strata-Titled Items		
Barbacue \$158 10 CCTV (Cameros) \$225 4 Fire booster pump \$1,575 25 Fire reels and extinguishers \$338 15 Garage electric (single motor) \$63 10 Gym equipment (cardiovascular) \$360 5 Intercom system (building) \$1,350 10 Lifts \$14,796 30 6.67% \$125 6.67% \$116 6.67% Light fittings \$205 5 Lights (emergency) \$7 5 MATV system \$675 10 Mechanical ventilation (basement) \$1,575 10 Outdoor furniture \$45 5 Pool (pumps) \$54 12 Pool (cleaning equipment) \$18 7 Stair pressurisation system \$1,125 25 Waste management equipment \$1,125 25	\$0	\$0
CCTV (Cameras) \$225 4 Fire booster pump \$1,575 25 Fire reels and extinguishers \$338 15 Garage electric (single motor) \$63 10 Gym equipment (cardiovascular) \$360 5 Intercom system (building) \$1,350 10 Lifts \$14,796 30 6.67% \$125 6.67% \$116 6.67% Light fittings \$205 5 5 10 6.67%		
Fire booster pump \$1,575 25 Fire reels and extinguishers \$338 15 Garage electric (single motor) \$63 10 Gym equipment (cardiovascular) \$360 5 Intercom system (building) \$1,350 10 Lifts \$14,796 30 6.67% \$125 6.67% \$116 6.67% Light fittings \$205 5 5 10<		
Fire reels and extinguishers \$338 15 Garage electric (single motor) \$63 10 Cym equipment (cardiovascular) \$340 5 Intercom system (building) \$1,350 10 Lifts \$14,796 30 6.67% \$125 6.67% \$116 6.67% Light fittings \$205 5 Lights (emergency) \$7 5 MATV system \$675 10 Mechanical ventilation (basement) \$1,575 10 Outdoor furniture \$45 5 Pool (pumps) \$54 12 Pool (cleaning equipment) \$18 7 Stoir pressurisation system \$1,125 25 Waste management equipment \$1,125 7		
Garage electric (single motor) \$63 10 Gym equipment (cardiovascular) \$340 5 Intercom system (building) \$1,350 10 Lifts \$14,796 30 6.67% \$125 6.67% \$116 6.67% Light fittings \$205 5 Lights (emergency) \$7 5 MATV system \$675 10 Mechanical ventilation (basement) \$1,575 10 Outdoor furniture \$45 5 Pool (pumps) \$54 12 Pool (cleaning equipment) \$18 7 Stair pressurisation system \$1,125 25 Waste management equipment \$1,125 7		
Gym equipment (cardiovascular) \$360 5 Intercom system (building) \$1,350 10 Lifts \$14,796 30 6,67% \$125 6,67% \$116 6,67% Light fittings \$205 5 5 10		
Intercom system (building) \$1,350 10 Lifts \$\$\\$\tau,796 30 6.67\% \$125 6.67\% \$116 6.67\% Light fittings \$205 5 Lights (emergency) \$7 5 MATV system \$675 10 Mechanical ventilation (basement) \$1,575 10 Outdoor furniture \$45 5 Pool (pumps) \$54 12 Pool (cleaning equipment) \$18 7 Stair pressurisation system \$1,125 25 Waste management equipment \$1,125 7		
Lifts \$\$4,796 30 6.67% \$125 6.67% \$116 6.67% Light fittings \$205 5 Lights (emergency) \$7 5 MATV system \$675 10 Mechanical ventilation (bosement) \$1,575 10 Outdoor furniture \$45 5 Pool (pumps) \$54 12 Pool (cleaning equipment) \$18 7 Stoir pressurisation system \$1,125 25 Waste management equipment \$1,125 7		
Light fittings \$205 5 Lights (emergency) \$7 5 MATV system \$675 10 Mechanical ventilation (basement) \$1,575 10 Outdoor furniture \$45 5 Pool (pumps) \$54 12 Pool (cleaning equipment) \$18 7 Stair pressurisation system \$1,125 25 Waste management equipment \$1,125 7	4400	4404
Lights (emergency) \$7 5 MATV system \$675 10 Mechanical ventilation (basement) \$1,575 10 Outdoor furniture \$45 5 Pool (pumps) \$54 12 Pool (cleaning equipment) \$18 7 Stair pressurisation system \$1,125 25 Waste management equipment \$1,125 7	\$108 6.67%	\$101 6.67% \$95
MATV system \$675 10 Mechanical ventilation (basement) \$1,575 10 Outdoor furniture \$45 5 Pool (pumps) \$54 12 Pool (cleaning equipment) \$18 7 Stair pressurisation system \$1,125 25 Waste management equipment \$1,125 7		
Mechanical ventilation (basement) \$1,575 10 Outdoor furniture \$45 5 Pool (pumps) \$54 12 Pool (cleaning equipment) \$18 7 Stair pressurisation system \$1,125 25 Waste management equipment \$1,125 7		
Outdoor furniture \$45 5 Pool (pumps) \$54 12 Pool (cleaning equipment) \$18 7 Stair pressurisation system \$1,125 25 Waste management equipment \$1,125 7		
Pool (pumps) \$54 12 Pool (cleaning equipment) \$18 7 Stair pressurisation system \$1,125 25 Waste management equipment \$1,125 7		
Pool (cleaning equipment) \$18 7 Stair pressurisation system \$1,125 25 Waste management equipment \$1,125 7		
Stair pressurisation system \$1,125 25 Waste management equipment \$1,125 7		
Waste management equipment \$1,125 7		
Strata-Titled Items Subtotal \$24,966 \$125 \$116 \$108	\$101	\$95
Low Value Pools Subtotal \$2 \$1	\$0	\$0
Effective Life Subtotal \$125 \$116 \$108	\$101	\$95
Division 40 Total \$62,566 \$127 \$117 \$109	\$1UI	\$95

DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN		Year No. ar Period	36 1 Jul 2056 - 30	Jun 2057	1 Jul 2057	37 - 30 Jun 2058		30 Jun 2059		39 30 Jun 2060		40 - 30 Jun 2061
Client-owned items	Cost Ef	fective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount
Packaged air conditioner	\$12,500	15										
Bathroom accessories	\$900	3										
Blinds	\$1,320	10										
Clothes dryer (type A)	\$900	7										
Cooktop (type A)	\$1,400	12										
Dishwasher (type A)	\$1,100	8										
Door closers	\$200	5										
Carpet flooring	\$2,470	8										
Timber flooring	\$4,785	15										
Hot water system	\$2,200 \$1,200	10										
Mechanical ventilation Microwave oven (type A)	\$600	8										
Oven (type A)	\$1,800	12										
Rangehood (type A)	\$1,300	12										
Smoke alarm	\$750	6										
Storage shelves and racks	\$500	13										
Light Shades	\$3,675	5										
												\$O
Client-Owned Items Subtotal Strata-Titled Items	\$37,600		\$0			\$0	\$	0	3	60		\$0
Strata-Titled Items		10	\$0			\$0	\$.0	3	60		5 0
Strata-Titled Items Audio visual system	\$1,260	10	\$0			\$0	S		3	60	•	50
Strata-Titled Items Audio visual system Barbecue	\$1,260 \$158	10	\$0			\$0	S	.0	\$:	50
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras)	\$1,260 \$158 \$225	10	\$0			\$0	S	.0	*	.0	·	50
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump	\$1,260 \$158 \$225 \$1,575	10 4 25	\$0			\$0	S	.0	3	.0		50
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers	\$1,260 \$158 \$225 \$1,575 \$338	10 4 25 15	\$0			\$0	S	0	3	.0	•	50
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor)	\$1,260 \$158 \$225 \$1,575 \$338 \$63	10 4 25 15	\$0			\$0	S		3	.0	•	50
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360	10 4 25 15 10 5	\$0			\$0	S	0	3	.0		SO
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350	10 4 25 15 10 5		\$98								
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796	10 4 25 15 10 5 10 30	\$0 6.67%	\$88	6.67%	\$ 0	6.67%	\$77	6.67%	\$72	6.67%	\$67
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205	10 4 25 15 10 5 10 30 5		\$88								
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7	10 4 25 15 10 5 10 30 5 5 5		\$88								
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205	10 4 25 15 10 5 10 30 5		\$98								
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675	10 4 25 15 10 5 10 30 5 5 10		\$88								
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575	10 4 25 15 10 5 10 30 5 5 10 10 10		\$88								
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45	10 4 25 15 10 5 10 30 5 5 10 10 5		\$88								
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45	10 4 25 15 10 5 10 30 5 5 10 10 5 12		\$88								
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7		\$88								
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,25	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25		\$88								
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7		\$88								
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7		\$88								
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7		\$88	6.67%		6.67%		6.67%		6.67%	
Strata-Titled Items Audio visual system Barbecue CCTV (Cameros) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$1,125 \$1,125 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	6.67%	\$88	6.67%	\$82	6.67%	\$77	6.67%	\$72	6.67%	\$47
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$1,125 \$1,125 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	6.67%	\$88	6.67%	\$82	6.67%	\$77	6.67%	\$72 72	6.67%	\$67 \$67
Strata-Titled Items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$1,125 \$1,125 \$1,125 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7	\$88 \$0	\$88	6.67%	\$82 \$82 \$0	6.57%	\$77 77 0	6.67% \$ \$	\$72 72	6.67%	\$67 \$60 \$0

DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN		Year No. ar Period	41 1 Jul 2061 - 30	Jun 2062	42 1 Jul 2062 - 30 Ju	ın 2063	43 1 Jul 2063 – 30 Jun 2064	44 1 Jul 2064 - :			5 30 Jun 2066
Client-owned items	Cost Eff	ective Life	Depr. Rate	Depr. Amount		Depr. .mount	Depr. Depr. Rate Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount
Packaged air conditioner	\$12,500	15									
Bathroom accessories	\$900	3									
Blinds	\$1,320	10									
Clothes dryer (type A)	\$900	7									
Cooktop (type A)	\$1,400	12									
Dishwasher (type A)	\$1,100 \$200	8									
Door closers Carpet flooring	\$2,470	8									
Timber flooring	\$4,785	15									
Hot water system	\$2,200	12									
Mechanical ventilation	\$1,200	10									
Microwave oven (type A)	\$600	8									
Oven (type A)	\$1,800	12									
Rangehood (type A)	\$1,300	12									
Smoke alarm	\$750	6									
Storage shelves and racks	\$500	13									
Light Shades	\$3,675	5									
Client-Owned Items Subtotal	\$37,600		\$0		\$0		\$0	\$0)	\$	0
Strata-Titled Items											
Audio visual system	\$1,260	10									
Barbecue	\$158	10									
CCTV (Cameras)	\$225	4									
Fire booster pump	\$1,575	25									
Fire reels and extinguishers											
	\$338	15									
Garage electric (single motor)	\$63	10									
Gym equipment (cardiovascular)	\$63 \$360	10 5									
Gym equipment (cardiovascular) Intercom system (building)	\$63 \$360 \$1,350	10 5 10									
Gym equipment (cardiovascular) Intercom system (building) Lifts	\$63 \$360 \$1,350 \$14,796	10 5 10 30	100%	\$937							
Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$63 \$360 \$1,350 \$14,796 \$205	10 5 10 30 5	100%	\$937							
Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency)	\$63 \$360 \$1,350 \$14,796 \$205 \$7	10 5 10 30 5 5	100%	\$937							
Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675	10 5 10 30 5 5 5 10	100%	\$937							
Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575	10 5 10 30 5 5 10	100%	\$937							
Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575	10 5 10 30 5 5 10	100%	\$937							
Gym equipment (cordiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45	10 5 10 30 5 5 10 10 5 12	100%	\$937							
Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	10 5 10 30 5 5 10 10 10 5 12 7	100%	\$937							
Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18	10 5 10 30 5 5 10 10 5 12 7 25	100%	\$937							
Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	10 5 10 30 5 5 10 10 10 5 12 7	100%	\$937							
Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	10 5 10 30 5 5 10 10 10 5 12 7 25 7	100%	\$937							
Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125 \$1,125 \$14	10 5 10 30 5 5 10 10 10 5 12 7 25 7		\$937	\$0		SO	200			0
Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125	10 5 10 30 5 5 10 10 10 5 12 7 25 7	\$937	\$937	\$0 \$0		\$0 \$0	\$C			0
Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125 \$1,125 \$1,125 \$14	10 5 10 30 5 5 10 10 10 5 12 7 25 7			\$0 \$0 \$0 \$0		\$0 \$0 \$0 \$0	\$C \$C \$C)	\$	0 0 0 0 0

PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN		Year No. Year Period		-rated) 30 Jun 2022		2 - 30 Jun 2023		3 · 30 Jun 2024		4 - 30 Jun 2025		5 30 Jun 2026
Client-owned items	Cost	Effective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount
Packaged air conditioner	\$12,500	15	6.67%	\$833	6.67%	\$833	6.67%	\$833	6.67%	\$833	6.67%	\$833
Bathroom accessories	\$900	3	33.33%	\$300	33.33%	\$300	33.33%	\$300				
Blinds	\$1,320	10	10%	\$132	10%	\$132	10%	\$132	10%	\$132	10%	\$132
Clothes dryer (type A)	\$900	7	14.29%	\$129	14.29%	\$129	14.29%	\$129	14.29%	\$129	14.29%	\$129
Cooktop (type A)	\$1,400	12	8.33%	\$117	8.33%	\$117	8.33%	\$117	8.33%	\$117	8.33%	\$117
Dishwasher (type A)	\$1,100	8	12.50%	\$138	12.50%	\$138	12.50%	\$138	12.50%	\$138	12.50%	\$138
Door closers	\$200	5	20%	\$40	20%	\$40	20%	\$40	20%	\$40	20%	\$40
Carpet flooring	\$2,470	8	12.50%	\$309	12.50%	\$309	12.50%	\$309	12.50%	\$309	12.50%	\$309
Timber flooring	\$4,785	15	6.67%	\$319	6.67%	\$319	6.67%	\$319	6.67%	\$319	6.67%	\$319
Hot water system	\$2,200	12	8.33%	\$183	8.33%	\$183	8.33%	\$183	8.33%	\$183	8.33%	\$183
Mechanical ventilation	\$1,200	10	10%	\$120	10%	\$120	10%	\$120	10%	\$120	10%	\$120
Microwave oven (type A)	\$600	8	12.50%	\$75	12.50%	\$75	12.50%	\$75	12.50%	\$75	12.50%	\$75
Oven (type A)	\$1,800	12	8.33%	\$150	8.33%	\$150	8.33%	\$150	8.33%	\$150	8.33%	\$150
Rangehood (type A)	\$1,300	12	8.33%	\$108	8.33%	\$108	8.33%	\$108	8.33%	\$108	8.33%	\$108
Smoke alarm	\$750	6	16.67%	\$125	16.67%	\$125	16.67%	\$125	16.67%	\$125	16.67%	\$125
Storage shelves and racks	\$500	13	7.69%	\$38	7.69%	\$38	7.69%	\$38	7.69%	\$38	7.69%	\$38
Light Shades	\$3,675	5	20%	\$735	20%	\$735	20%	\$735	20%	\$735	20%	\$735

Subtotal Client-owned Items	\$37,600		\$3,	851	\$3	,851	\$3,	851	\$3,5	551	\$3,	551
Strata-titled items												
Audio visual system	\$1,260	10	10%	\$126	10%	\$126	10%	\$126	10%	\$126	10%	\$126
Barbecue	\$158	10	10%	\$16	10%	\$16	10%	\$16	10%	\$16	10%	\$16
CCTV (Cameras)	\$225	4	25%	\$56	25%	\$56	25%	\$56	25.00%	\$56	25.00%	\$1
Fire booster pump	\$1,575	25	4%	\$63	4%	\$63	4%	\$63	4%	\$63	4%	\$63
Fire reels and extinguishers	\$338	15	7%	\$22	7%	\$22	7%	\$22	7%	\$22	7%	\$22
Garage electric (single motor)	\$63	10	10%	\$6	10%	\$6	10%	\$6	10%	\$6	10%	\$6
Gym equipment (cardiovascular)	\$360	5	20%	\$72	20%	\$72	20%	\$72	20.00%	\$72	20.00%	\$72
Intercom system (building)	\$1,350	10	10%	\$135	10%	\$135	10%	\$135	10%	\$135	10%	\$135
Lifts	\$14,796	30	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3%	\$493
Light fittings	\$205	5	20%	\$41	20%	\$41	20%	\$41	20.00%	\$41	20.00%	\$41
Lights (emergency)	\$7	5	20%	\$1	20%	\$1	20%	\$1	20%	\$1	20.00%	\$1
MATV system	\$675	10	10%	\$68	10%	\$68	10%	\$68	10%	\$68	10%	\$68
Mechanical ventilation (basement)	\$1,575	10	10%	\$158	10%	\$158	10%	\$158	10%	\$158	10%	\$158
Outdoor furniture	\$45	5	20%	\$9	20%	\$9	20%	\$9	20.00%	\$9	20.00%	\$9
Pool (pumps)	\$54	12	8%	\$5	8%	\$5	8%	\$5	8%	\$5	8%	\$5
Pool (cleaning equipment)	\$18	7	14%	\$3	14%	\$3	14%	\$3	14%	\$3	14.29%	\$3
Stair pressurisation system	\$1,125	25	4%	\$45	4%	\$45	4%	\$45	4%	\$45	4%	\$45
Waste management equipment	\$1,125	7	14%	\$161	14%	\$161	14%	\$161	14%	\$161	14%	\$161
Garage electric (remote)	\$14	5	20%	\$3	20%	\$3	20%	\$3	20.00%	\$3	20.00%	\$1

Subtotal Strata-titled items	\$24,966	\$1,483	\$1,483	\$1,483	\$1,483	\$1,426
Division 40 Total	\$62,566	\$5,334	\$5,334	\$5,334	\$5,034	\$4,977

PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN	Ye	Year No. ar Period	6 1 Jul 2026 -		7 1 Jul 2027 -		8 1 Jul 2028 – :		9 1 Jul 2029 – :		10 1 Jul 2030 -	
Client-owned items	Cost E	ffective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount
Packaged air conditioner	\$12,500	15	6.67%	\$833	6.67%	\$833	6.67%	\$833	6.67%	\$833	6.67%	\$833
Bathroom accessories	\$900	3										
Blinds	\$1,320	10	10%	\$132	10%	\$132	10%	\$132	10%	\$132	10%	\$132
Clothes dryer (type A)	\$900	7	14.29%	\$129	14.29%	\$126						
Cooktop (type A)	\$1,400	12	8.33%	\$117	8.33%	\$117	8.33%	\$117	8.33%	\$117	8.33%	\$117
Dishwasher (type A)	\$1,100	8	12.50%	\$138	12.50%	\$138	12.50%	\$134				
Door closers	\$200	5										
Carpet flooring	\$2,470	8	12.50%	\$309	12.50%	\$309	12.50%	\$307				
Timber flooring	\$4,785	15	6.67%	\$319	6.67%	\$319	6.67%	\$319	6.67%	\$319	6.67%	\$319
Hot water system	\$2,200	12	8.33%	\$183	8.33%	\$183	8.33%	\$183	8.33%	\$183	8.33%	\$183
Mechanical ventilation	\$1,200	10	10%	\$120 \$75	10%	\$120 \$75	10%	\$120 \$75	10%	\$120	10%	\$120
Microwave oven (type A) Oven (type A)	\$600 \$1,800	12	8.33%	\$150	8.33%	\$150	8.33%	\$75 \$150	8.33%	\$150	8.33%	\$150
Rangehood (type A)	\$1,300	12	8.33%	\$108	8.33%	\$108	8.33%	\$108	8.33%	\$108	8.33%	\$108
Smoke alarm	\$750	6	16.67%	\$125	0.00	7.00	5.55.5	****	5.55.0	*100	0.00	*
Storage shelves and racks	\$500	13	7.69%	\$38	7.69%	\$38	7.69%	\$38	7.69%	\$38	7.69%	\$38
Light Shades	\$3,675	5						***				
Subtotal Client-owned Items Strata-titled items	\$37,600		\$2,7	776	\$2,6	548	\$2,5	16	\$2,0	000	\$2,0	000
	\$37,600 \$1,260	10	\$2, 10%	\$126	\$2, 6	\$126	\$2,5	16 \$126	\$2,0	\$126	\$2,0	\$126
Strata-titled items		10										
Strata-titled items Audio visual system	\$1,260		10%	\$126	10%	\$126	10%	\$126	10.00%	\$126	10.00%	\$126
Strata-titled items Audio visual system Barbecue	\$1,260 \$158	10	10%	\$126	10%	\$126	10%	\$126	10.00%	\$126	10.00%	\$126
Strata-titled items Audio visual system Barbecue CCTV (Cameras)	\$1,260 \$158 \$225	10	10%	\$126 \$16	10% 10%	\$126 \$16	10%	\$126 \$16	10.00%	\$126 \$16	10.00% 10.00%	\$126 \$13
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor)	\$1,260 \$158 \$225 \$1,575 \$338 \$63	10 4 25 15	10% 10% 4%	\$126 \$16 \$63	10% 10% 4%	\$126 \$16 \$63	10% 10% 4%	\$126 \$16 \$63	10.00% 10.00%	\$126 \$16 \$63	10.00% 10.00% 4%	\$126 \$13 \$63
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360	10 4 25 15 10 5	10% 10% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10% 10% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10% 10% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10.00% 10.00% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10.00% 10.00% 4% 7% 10.00%	\$126 \$13 \$63 \$22 \$6
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building)	\$1,260 \$158 \$225 \$1,575 \$338 \$43 \$340 \$1,350	10 4 25 15 10 5	10% 10% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10% 10% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10% 10% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10.00% 10.00% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10.00% 10.00% 4% 7% 10.00%	\$126 \$13 \$63 \$22 \$6
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796	10 4 25 15 10 5 10 30	10% 10% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10% 10% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10% 10% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10.00% 10.00% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10.00% 10.00% 4% 7% 10.00%	\$126 \$13 \$63 \$22 \$6
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205	10 4 25 15 10 5 10 30 5	10% 10% 4% 7% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10% 10% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10% 10% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10.00% 10.00% 4% 7% 10%	\$126 \$16 \$63 \$22 \$6	10.00% 10.00% 4% 7% 10.00%	\$126 \$13 \$63 \$22 \$6
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3460 \$1,350 \$14,796 \$205 \$7	10 4 25 15 10 5 10 30 5 5	10% 10% 4% 7% 10% 10% 20.00%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10% 10% 4% 7% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10% 10% 4% 7% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10.00% 10.00% 4% 7% 10% 10.00% 3%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10.00% 10.00% 4% 7% 10.00% 10.00%	\$126 \$13 \$63 \$22 \$6 \$135 \$493
Strata-titled items Audio visual system Barbeaue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675	10 4 25 15 10 5 10 30 5 5 10	10% 10% 4% 7% 10% 10% 20.00%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10% 10% 4% 7% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10% 10% 4% 7% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10.00% 10.00% 4% 7% 10% 10.00% 3%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10.00% 10.00% 4% 7% 10.00% 10.00% 10.00%	\$126 \$13 \$63 \$22 \$6 \$135 \$493
Strata-titled items Audio visual system Barbeaue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (bosement)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$340 \$1,350 \$14,796 \$205 \$7 \$475 \$1,575	10 4 25 15 10 5 10 30 5 5 10 10	10% 10% 4% 7% 10% 10% 20.00%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10% 10% 4% 7% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10% 10% 4% 7% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10.00% 10.00% 4% 7% 10% 10.00% 3%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10.00% 10.00% 4% 7% 10.00% 10.00%	\$126 \$13 \$63 \$22 \$6 \$135 \$493
Strata-titled items Audio visual system Barbeaue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (bosement) Outdoor furniture	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$475 \$1,575 \$45	10 4 25 15 10 5 10 30 5 5 10 10 10 5	10% 10% 4% 7% 10% 10% 20,00% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$1 \$68 \$158	10% 10% 4% 7% 10% 10% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$48 \$158	10% 10% 4% 7% 10% 10% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10.00% 10.00% 4% 7% 10% 10.00% 3% 10.00%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10.00% 10.00% 4% 7% 10.00% 10.00% 10.00%	\$126 \$13 \$63 \$22 \$6 \$135 \$493 \$63 \$153
Strata-titled items Audio visual system Barbeaue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$475 \$1,575 \$45 \$54	10 4 25 15 10 5 10 30 5 5 10 10 10 5	10% 10% 4% 7% 10% 10% 20.00% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$1 \$68 \$158	10% 10% 4% 7% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10% 10% 4% 7% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10.00% 10.00% 4% 7% 10% 10.00% 3%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10.00% 10.00% 4% 7% 10.00% 10.00% 10.00%	\$126 \$13 \$63 \$22 \$6 \$135 \$493
Strata-titled items Audio visual system Barbeaue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	10% 10% 4% 7% 10% 10% 20.00% 10% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$1 \$68 \$158	10% 10% 4% 7% 10% 10% 10% 10% 8%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$48 \$158	10% 10% 4% 7% 10% 10% 10% 10% 8%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$68 \$158	10.00% 10.00% 4% 7% 10% 10.00% 3% 10.00% 8%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$68 \$158	10.00% 10.00% 4% 7% 10.00% 10.00% 10.00% 8.33%	\$126 \$13 \$63 \$22 \$6 \$135 \$493 \$63 \$153
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	10% 10% 4% 7% 10% 10% 10% 10% 10% 10% 10% 4%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$1 \$68 \$158	10% 10% 4% 7% 10% 10% 10% 3% 4%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$48 \$158	10% 10% 4% 7% 10% 10% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10.00% 10.00% 4% 7% 10% 10.00% 3% 10.00%	\$126 \$16 \$63 \$22 \$6 \$135 \$493	10.00% 10.00% 4% 7% 10.00% 10.00% 10.00%	\$126 \$13 \$63 \$22 \$6 \$135 \$493 \$63 \$153
Strata-titled items Audio visual system Barbeaue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	10% 10% 4% 7% 10% 10% 20.00% 10% 10% 10%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$1 \$68 \$158	10% 10% 4% 7% 10% 10% 10% 10% 8%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$48 \$158	10% 10% 4% 7% 10% 10% 10% 10% 8%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$68 \$158	10.00% 10.00% 4% 7% 10% 10.00% 3% 10.00% 8%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$68 \$158	10.00% 10.00% 4% 7% 10.00% 10.00% 10.00% 8.33%	\$126 \$13 \$63 \$22 \$6 \$135 \$499 \$63 \$153
Strata-titled items Audio visual system Barbacue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7 25 7	10% 10% 4% 7% 10% 10% 10% 10% 10% 10% 10% 4%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$1 \$68 \$158	10% 10% 4% 7% 10% 10% 10% 3% 4%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$48 \$158	10% 10% 4% 7% 10% 10% 10% 10% 8%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$68 \$158	10.00% 10.00% 4% 7% 10% 10.00% 3% 10.00% 8%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$68 \$158	10.00% 10.00% 4% 7% 10.00% 10.00% 10.00% 8.33%	\$126 \$13 \$63 \$22 \$6 \$135 \$493 \$63 \$153
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Staip pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7 25 7	10% 10% 4% 7% 10% 10% 10% 10% 10% 10% 10% 4%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$1 \$68 \$158	10% 10% 4% 7% 10% 10% 10% 3% 4%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$48 \$158	10% 10% 4% 7% 10% 10% 10% 10% 8%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$68 \$158	10.00% 10.00% 4% 7% 10% 10.00% 3% 10.00% 8%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$68 \$158	10.00% 10.00% 4% 7% 10.00% 10.00% 10.00% 8.33%	\$126 \$13 \$63 \$22 \$6 \$135 \$493 \$63 \$153
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (bosement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stoir pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7 25 7	10% 10% 4% 7% 10% 10% 10% 10% 10% 10% 10% 4%	\$126 \$16 \$43 \$22 \$6 \$135 \$493 \$1 \$68 \$158 \$5 \$3 \$45 \$161	10% 10% 4% 7% 10% 10% 10% 3% 4%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$68 \$158 \$5 \$45 \$159	10% 10% 4% 7% 10% 10% 10% 10% 8%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$68 \$158 \$5	10.00% 10.00% 4% 7% 10% 10.00% 3% 10.00% 8%	\$126 \$16 \$63 \$22 \$6 \$135 \$493 \$68 \$158 \$5	10.00% 10.00% 4% 7% 10.00% 10.00% 10.00% 8.33%	\$126 \$13 \$63 \$22 \$6 \$135 \$493 \$63 \$153 \$5

PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN	,	Year No. Year Period	1' 1 Jul 2031 - :			2 30 Jun 2033	13 1 Jul 2033 - 1		14 1 Jul 2034 -		15 1 Jul 2035 - :	
Client-owned items	Cost	Effective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount
Packaged air conditioner	\$12,500	15	6.67%	\$833	6.67%	\$833	6.67%	\$833	6.67%	\$833	6.67%	\$833
Bathroom accessories	\$900	3										
Blinds	\$1,320	10										
Clothes dryer (type A)	\$900	7		4								
Cooktop (type A)	\$1,400	12	8.33%	\$117	8.33%	\$113						
Dishwasher (type A) Door closers	\$1,100 \$200	8 5										
Carpet flooring	\$2,470	8										
Timber flooring	\$4,785	15	6.67%	\$319	6.67%	\$319	6.67%	\$319	6.67%	\$319	6.67%	\$319
Hot water system	\$2,200	12	8.33%	\$183	8.33%	\$183	8.33%	\$4				
Mechanical ventilation	\$1,200	10										
Microwave oven (type A)	\$600	8										
Oven (type A)	\$1,800	12	8.33%	\$150	8.33%	\$150						
Rangehood (type A)	\$1,300	12	8.33%	\$108	8.33%	\$108	8.33%	\$4				
Smoke alarm	\$750	6										
Storage shelves and racks	\$500	13	7.69%	\$38	7.69%	\$38	7.69%	\$38	7.69%	\$6		
Light Shades	\$3,675	5										
Subtotal Client-owned Items Strata-titled items	\$37,600		\$1,7	48	\$1,	744	\$1,1	98	\$1,1	58	\$1,1	52
Audio visual system	\$1,260 \$158	10										
Barbecue CCTV (Cameras)	\$225	4										
Fire booster pump	\$1,575	25	4%	\$63	4%	\$63	4%	\$63	4%	\$63	4%	\$63
Fire reels and extinguishers	\$338	15	7%	\$22	7%	\$22	7%	\$22	7%	\$22	6.67%	\$22
Garage electric (single motor)	\$63	10	10.00%	\$3								
Gym equipment (cardiovascular)	\$360	5										
Intercom system (building)	\$1,350	10										
Lifts	\$14,796	30	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3%	\$493
Light fittings	\$205	5										
Lights (emergency)	\$7	5										
MATV system	\$675	10										
Mechanical ventilation (basement)	\$1,575	10										
Outdoor furniture Pool (pumps)	\$45 \$54	5 12	8.33%	\$4								
Pool (pumps) Pool (cleaning equipment)	\$54	7	0.33%	Ф14								
Pool (cleaning equipment) Stair pressurisation system			4%	\$45	4%	\$45	4%	\$45	4%	\$45	4%	\$45
p	\$1.125	25				w		- · · ·		T		
Waste management equipment	\$1,125 \$1,125	25 7										
Stair pressurisation system			4/6			\$45	4/6	\$45	4/6	\$45	4/6	ф45
Waste management equipment Garage electric (remote)	\$1,125 \$1,125 \$14											
	\$1,125	7 5	\$6: \$2,7	30	\$c	523 367	\$62 \$1,6		\$6: \$1,7		\$62 \$1,7	_

PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN	,	Year No. Year Period	1 1 Jul 2036 -			7 30 Jun 2038	18 1 Jul 2038 -			9 30 Jun 2040		0 30 Jun 2041
Client-owned items	Cost	Effective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount
Packaged air conditioner	\$12,500	15	6.67%	\$5								
Bathroom accessories	\$900	3										
Blinds	\$1,320	10										
Clothes dryer (type A)	\$900	7										
Cooktop (type A)	\$1,400	12										
Dishwasher (type A)	\$1,100	8										
Door closers	\$200	5										
Carpet flooring	\$2,470	8										
Timber flooring	\$4,785	15										
Hot water system	\$2,200	12										
Mechanical ventilation	\$1,200 \$600	10										
Microwave oven (type A)	\$1,800	12										
Oven (type A)	\$1,800	12										
Rangehood (type A)	\$750	6										
Smoke alarm Storage shelves and racks	\$500	13										
	\$3,675	5										
Light Shades	\$3,075	5										
Subtotal Client-owned Items	\$37,600		\$	5	s	60	\$0)	\$	60	\$	0
Subtotal Client-owned Items Strata-titled items	\$37,600)	\$	5	\$:0	\$()	\$	60	s	0
	\$37,600 \$1,260	10	\$	5	\$	50	\$()	\$	60	\$	o
Strata-titled items			\$	5	\$	0	\$()	\$	60	\$	0
Strata-titled items Audio visual system	\$1,260	10	\$	5	S	0	\$()	\$	60	\$	0
Strata-titled items Audio visual system Barbecue	\$1,260 \$158	10	\$	\$63	4%	\$63	\$(\$63	4%	\$63	4%	\$63
Strata-titled items Audio visual system Barbecue CCTV (Cameras)	\$1,260 \$158 \$225	10 10 4										
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers	\$1,260 \$158 \$225 \$1,575	10 10 4 25	4%	\$63								
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor)	\$1,260 \$158 \$225 \$1,575 \$338	10 10 4 25 15	4%	\$63								
Strata-titled items Audio visual system Barbecue CCTV (Comeras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360	10 10 4 25 15 10	4%	\$63								
Strata-titled items Audio visual system Barbecue CCTV (Comeras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350	10 10 4 25 15	4%	\$63								
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796	10 10 4 25 15 10 5	4% 6.67%	\$63 \$7	4%	\$63	4%	\$63	4%	\$ 63	4%	\$63
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$360 \$1,350 \$14,796 \$205	10 10 4 25 15 10 5 10 30	4% 6.67%	\$63 \$7	4%	\$63	4%	\$63	4%	\$ 63	4%	\$63
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3460 \$1,350 \$14,796 \$205 \$7	10 10 4 25 15 10 5 10 30 5	4% 6.67%	\$63 \$7	4%	\$63	4%	\$63	4%	\$ 63	4%	\$63
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3460 \$1,350 \$14,796 \$205 \$7 \$675	10 10 4 25 15 10 5 10 30 5 5 10	4% 6.67%	\$63 \$7	4%	\$63	4%	\$63	4%	\$ 63	4%	\$63
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,350 \$4,796 \$205 \$7 \$475 \$1,575	10 10 4 25 15 10 5 10 30 5 5 10	4% 6.67%	\$63 \$7	4%	\$63	4%	\$63	4%	\$ 63	4%	\$63
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture	\$1,260 \$158 \$225 \$1,575 \$338 \$43 \$3500 \$1,350 \$4,796 \$205 \$7 \$475 \$1,575	10 10 4 25 15 10 5 10 30 5 5 10 10 10 55	4% 6.67%	\$63 \$7	4%	\$63	4%	\$63	4%	\$ 63	4%	\$63
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,350 \$4,796 \$205 \$7 \$475 \$1,575 \$45	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12	4% 6.67%	\$63 \$7	4%	\$63	4%	\$63	4%	\$ 63	4%	\$63
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67%	\$63 \$7	4%	\$63	4%	\$63	4%	\$ 63	4%	\$63
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbeacue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 10 5 12 7	4% 6.67% 3%	\$63 \$7 \$493	3%	\$63 \$493	4%	\$63 \$493	4% 3%	\$63 \$493	3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3,500 \$14,796 \$205 \$7 \$675 \$45 \$18 \$1,125 \$1,125 \$14	10 10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7 5	4% 6.67% 3%	\$493 \$493	4% 3%	\$63 \$493	4%	\$63 \$493 \$45	4% 3%	\$63 \$493	4% 3%	\$63 \$493
Strata-titled items Audio visual system Barbecue CCTV (Cameras) Fire booster pump Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$1,260 \$158 \$225 \$1,575 \$338 \$63 \$3500 \$1,570 \$205 \$7 \$475 \$1,575 \$45 \$54 \$18 \$1,125	10 10 4 25 15 10 5 10 30 5 5 10 10 5 12 7 25 7 5	4% 6.67% 3%	\$493 \$493	4% 3%	\$493 \$493	4% 3%	\$493 \$493	4% 3%	\$493 \$493	4% 3%	\$493 \$493

PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN		Year No. Year Period	2 1 Jul 2041 -			2 30 Jun 2043	2: 1 Jul 2043 -		2 1 Jul 2044 -		2! 1 Jul 2045 -	
Client-owned items	Cost	Effective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount
Packaged air conditioner	\$12,500	15										
Bathroom accessories	\$900	3										
Blinds	\$1,320	10										
Clothes dryer (type A)	\$900	7										
Cooktop (type A)	\$1,400	12										
Dishwasher (type A)	\$1,100	8										
Door closers	\$200	5										
Carpet flooring	\$2,470	8										
Timber flooring	\$4,785	15										
Hot water system	\$2,200	12										
Mechanical ventilation	\$1,200	10										
Microwave oven (type A)	\$600	8										
Oven (type A)	\$1,800	12										
Rangehood (type A)	\$1,300	12										
Smoke alarm	\$750	6										
Storage shelves and racks	\$500	13										
Light Shades	\$3,675	5										
Subtotal Client-owned Items Strata-titled items	\$37,60		\$	0	\$	0	\$6	0	\$	0	\$6	0
Audio visual system	\$1,260	10										
Barbecue	\$158	10										
CCTV (Cameras)	\$225	4										
Fire booster pump	\$1,575	25	4%	\$63	4%	\$63	4%	\$63	4.00%	\$63	4.00%	\$63
Fire reels and extinguishers	\$338	15										
Garage electric (single motor)	\$63	10										
Gym equipment (cardiovascular)	\$360	5										
Intercom system (building)	\$1,350	10										
Lifts	\$14,796	30	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3%	\$493
Light fittings	\$205	5										
Lights (emergency)	\$7	5										
MATV system	\$675	10										
Mechanical ventilation (basement)	\$1,575	10										
Outdoor furniture	\$45	5										
Pool (pumps)	\$54	12										
Pool (cleaning equipment)	\$18	7										
Stair pressurisation system	\$1,125	25	4%	\$45	4%	\$45	4%	\$45	4.00%	\$45	4.00%	\$45
Waste management equipment	\$1,125	7										
Garage electric (remote)	\$14	5										
Subtotal Strata-titled items Division 40 Total	\$24,96 \$62,56			01		01	\$6 \$6		\$6 \$6		\$6 \$6	

PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN		Year No. Year Period	26 1 Jul 2046 - 3		27 1 Jul 2047 – 30) Jun 2048	1 Jul 2048	28 - 30 Jun 2049	1 Jul 2049	29 - 30 Jun 2050	30 1 Jul 2050 - 1	
Client-owned items	Cost	Effective Life	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount	Depr. Rate	Depr. Amount
Packaged air conditioner	\$12,500	15										
Bathroom accessories	\$900	3										
Blinds	\$1,320	10										
Clothes dryer (type A)	\$900	7										
Cooktop (type A)	\$1,400	12										
Dishwasher (type A)	\$1,100	8										
Door closers	\$200	5										
Carpet flooring	\$2,470	8										
Timber flooring	\$4,785	15										
Hot water system	\$2,200 \$1,200	12										
Mechanical ventilation Microwave oven (type A)	\$600	8										
Oven (type A)	\$1,800	12										
Rangehood (type A)	\$1,300	12										
Smoke alarm	\$750	6										
Storage shelves and racks	\$500	13										
Light Shades	\$3,675	5										
Subtotal Client-owned Items	\$37,60	0	\$0)	\$0			\$0		\$0	\$0)
Strata-titled items												
Audio visual system	\$1,260	10										
Barbecue	\$158	10										
CCTV (Cameras)	\$225	4										
		25										
Fire booster pump	\$1,575	25										
Fire booster pump Fire reels and extinguishers	\$1,575 \$338	25 15										
Fire reels and extinguishers Garage electric (single motor)	\$338	15										
Fire reels and extinguishers	\$338 \$63	15 10										
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular)	\$338 \$63 \$360	15 10 5	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts	\$338 \$63 \$360 \$1,350	15 10 5	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings	\$338 \$63 \$360 \$1,350 \$14,796	15 10 5 10 30	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts	\$338 \$63 \$360 \$1,350 \$14,796 \$205	15 10 5 10 30 5	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency)	\$338 \$63 \$360 \$1,350 \$14,796 \$205	15 10 5 10 30 5	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7	15 10 5 10 30 5 5 5	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement)	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675	15 10 5 10 30 5 5 10	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575	15 10 5 10 30 5 5 10 10 10 5 5	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps)	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45	15 10 5 10 30 5 5 10 10 10 5 12	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment)	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54	15 10 5 10 30 5 5 10 10 10 5 12 7	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18	15 10 5 10 30 5 5 10 10 10 5 12 7	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25	3%	\$493	3%	\$493	3%	\$493	3%	\$493	2.23%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25	3%	\$493	3%	\$493	3%	\$493	3%	\$493	222.6	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25	3%	\$493	3%	\$493	3%	\$493	3%	\$493	222.6	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25	3%	\$493	3%	\$493	3%	\$493	3%	\$493	222.6	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25	3%	\$493	3%	\$493	3%	\$493	3%	\$493	3.33%	\$493
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$11,25 \$1,125 \$1,125 \$14	15 10 5 10 30 5 5 10 10 10 5 12 7 25 7 5										
Fire reels and extinguishers Garage electric (single motor) Gym equipment (cardiovascular) Intercom system (building) Lifts Light fittings Lights (emergency) MATV system Mechanical ventilation (basement) Outdoor furniture Pool (pumps) Pool (cleaning equipment) Stair pressurisation system Waste management equipment	\$338 \$63 \$360 \$1,350 \$14,796 \$205 \$7 \$675 \$1,575 \$45 \$54 \$18 \$1,125	15 10 5 10 30 5 5 10 10 10 5 12 7 25 7 5	3% \$49 \$45	23	3% \$493 \$493			\$493 \$493 \$493		\$493 \$493 \$493	3.33% \$45	3

Client-owned items Packaged air conditioner Bathroom accessories Blinds Clothes dryer (type A)		Year No. Year Period	31 1 Jul 2051 - 30 Jun 20	32 52 1 Jul 2052 - 30 Jun 2053	33 1 Jul 2053 - 30 Jun 2054	34 1 Jul 2054 - 30 Jun 2055	35 1 Jul 2055 - 30 Jun 2056
Bathroom accessories Blinds	Cost	Effective Life	Depr. Depr Rate Amou		Depr. Depr. Rate Amount	Depr. Depr. Rate Amount	Depr. Depr. Rate Amount
Blinds	\$12,500	15					
	\$900	3					
Clothes dryer (type A)	\$1,320	10					
	\$900	7					
Cooktop (type A)	\$1,400	12					
Dishwasher (type A)	\$1,100	8					
Door closers	\$200	5					
Carpet flooring	\$2,470	8 15					
Timber flooring	\$4,785 \$2,200	12					
Hot water system Mechanical ventilation	\$1,200	10					
Microwave oven (type A)	\$600	8					
Oven (type A)	\$1,800	12					
Rangehood (type A)	\$1,300	12					
Smoke alarm	\$750	6					
Storage shelves and racks	\$500	13					
Light Shades	\$3,675	5					
Subtotal Client-owned Items	\$37,600	0	\$0	\$0	\$0	\$0	\$0
Strata-titled items							
Audio visual system	\$1,260	10					
Barbecue	\$158	10					
CCTV (Cameras)	\$225	4					
Fire booster pump	\$1,575	25					
Fire reels and extinguishers	\$338	15					
Garage electric (single motor)	\$63	10					
Gym equipment (cardiovascular)	\$360	5					
Intercom system (building)	\$1,350	10					
Lifts	\$14,796	30	3.33% \$6				
Light fittings	\$205	5					
Lights (emergency)	\$7	5					
MATV system	\$675	10					
Mechanical ventilation (basement)	\$1,575	10					
Outdoor furniture	\$45	5					
	\$54	12					
Pool (pumps)	\$18	7					
Pool (pumps) Pool (cleaning equipment)	\$1,125	25					
		7					
Pool (cleaning equipment)	\$1,125						
Pool (cleaning equipment) Stair pressurisation system	\$1,125 \$14	5					
Pool (cleaning equipment) Stair pressurisation system Waste management equipment							
Pool (cleaning equipment) Stair pressurisation system Waste management equipment							
Pool (cleaning equipment) Stair pressurisation system Waste management equipment							
Pool (cleaning equipment) Stair pressurisation system Waste management equipment							
Pool (cleaning equipment) Stair pressurisation system Waste management equipment							
Pool (cleaning equipment) Stair pressurisation system Waste management equipment							
Pool (cleaning equipment) Stair pressurisation system Waste management equipment							
Pool (cleaning equipment) Stair pressurisation system Waste management equipment							
Pool (cleaning equipment) Stair pressurisation system Waste management equipment							
Pool (cleaning equipment) Stair pressurisation system Waste management equipment							
Pool (cleaning equipment) Stair pressurisation system Waste management equipment							
Pool (cleaning equipment) Stair pressurisation system Waste management equipment							
Pool (cleaning equipment) Stair pressurisation system Waste management equipment Garage electric (remote)	\$14	5	\$6	\$0	\$0	\$0	SO
Pool (cleaning equipment) Stair pressurisation system Waste management equipment		5	\$6 \$6	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0

DIVISION 43 (CAPITAL WORKS) BREAKDOWN

Year	Financial \	Year Period	Initial Capital Works	Additional Renovations	Total Div 43 Depreciation	Costs + Renovations (If applicable)
1	1/07/2021	30/06/2022	\$7,332	\$0	\$7,332	
2	1/07/2022	30/06/2023	\$7,332	\$0	\$7,332	Original Build Date 1/07/2021
3	1/07/2023	30/06/2024	\$7,332	\$0	\$7,332	Initial Capital Works \$293,283
4	1/07/2024	30/06/2025	\$7,332	\$0	\$7,332	Schedule Start 1/07/2021
5	1/07/2025	30/06/2026	\$7,332	\$0	\$7,332	Schedule Start Cost \$293,283
6	1/07/2026	30/06/2027	\$7,332	\$0	\$7,332	
7	1/07/2027	30/06/2028	\$7,332	\$0	\$7,332	
8	1/07/2028	30/06/2029	\$7,332	\$0	\$7,332	
9	1/07/2029	30/06/2030	\$7,332	\$0	\$7,332	
10	1/07/2030	30/06/2031	\$7,332	\$0	\$7,332	
11	1/07/2031	30/06/2032	\$7,332	\$0	\$7,332	
12	1/07/2032	30/06/2033	\$7,332	\$0	\$7,332	
13	1/07/2033	30/06/2034	\$7,332	\$0	\$7,332	
14	1/07/2034	30/06/2035	\$7,332	\$0	\$7,332	
15	1/07/2035	30/06/2036	\$7,332	\$0	\$7,332	
16	1/07/2036	30/06/2037	\$7,332	\$0	\$7,332	
17	1/07/2037	30/06/2038	\$7,332	\$0	\$7,332	
18	1/07/2038	30/06/2039	\$7,332	\$0	\$7,332	
19	1/07/2039	30/06/2040	\$7,332	\$0	\$7,332	
20	1/07/2040	30/06/2041	\$7,332	\$0	\$7,332	
21	1/07/2041	30/06/2042	\$7,332	\$0	\$7,332	
22	1/07/2042	30/06/2043	\$7,332	\$0	\$7,332	
23	1/07/2043	30/06/2044	\$7,332	\$0	\$7,332	
24	1/07/2044	30/06/2045	\$7,332	\$0	\$7,332	
25	1/07/2045	30/06/2046	\$7,332	\$0	\$7,332	
26	1/07/2046	30/06/2047	\$7,332	\$0	\$7,332	
27	1/07/2047	30/06/2048	\$7,332	\$0	\$7,332	
28	1/07/2048	30/06/2049	\$7,332	\$0	\$7,332	
29 30	1/07/2049	30/06/2050 30/06/2051	\$7,332 \$7,332	\$0 \$0	\$7,332	
31	1/07/2050	30/06/2052	\$7,332 \$7,332	\$0	\$7,332 \$7,332	
32	1/07/2051	30/06/2053	\$7,332	\$0	\$7,332	
33	1/07/2053	30/06/2054	\$7,332	\$0	\$7,332	
34	1/07/2054	30/06/2055	\$7,332	\$0	\$7,332	
35	1/07/2055	30/06/2056	\$7,332	\$0	\$7,332	
36	1/07/2056	30/06/2057	\$7,332	\$0	\$7,332	
37	1/07/2057	30/06/2058	\$7,332	\$0	\$7,332	
38	1/07/2058	30/06/2059	\$7,332	\$0	\$7,332	
39	1/07/2059	30/06/2060	\$7,332	\$0	\$7,332	
40	1/07/2060	30/06/2061	\$7,332	\$0	\$7,332	
41	1/07/2061	30/06/2062	\$3	\$0	\$3	
42	1/07/2062	30/06/2063	\$0	\$0	\$ O	
43	1/07/2063	30/06/2064	\$0	\$0	\$ O	
44	1/07/2064	30/06/2065	\$0	\$0	\$0	
Total			\$293,283	\$0	\$293,283	

Tax depreciation report guide

Your report will either include one of the following:

(A) Diminishing Value & Prime Cost Schedules

Where division 40 is claimable, this report report will include both methods available for depreciation:

- Diminishing Value
- Prime Cost

You can use either method of depreciation. However, you cannot switch methods once you have begun claiming depreciation; you must stick to your chosen method.

The 'total depreciation' column contains the total amount of depreciation you can claim for each financial year you used the property for investment purposes.

Division 40 Breakdown of Items

The diminishing value and prime cost schedule breakdowns expand each item to display how much it depreciates each year along with the residual value. Low value pools can be found in this section at the bottom of the page.

(B) Capital Works Schedule

Where division 40 is not claimable, a capital works schedule is included. For most residential properties, the depreciation rate is 2.5% over 40 years, starting from the build date. This schedule will also include any capital works improvements depreciating at the same rate of 2.5% over 40 years, starting from the renovation date.

Capital Loss Schedule

The capital loss schedule includes all the items in your property that are no longer eligible to be claimed for depreciation. They can, however, be claimed as a capital loss if you scrap them. If your report includes a capital loss schedule, those items are still depreciating, so each column represents an items residual value for that year. If you scrap a particular item (e.g. replace a cook-top) with a brand new item, the residual value of the original item in that year can be claimed in full as a capital loss. This may be used to offset a capital gain. Please contact your accountant regarding claiming capital losses.

Division 40 - Plant & Equipment

Division 40 refers to the plant and equipment items made up of fixtures and fittings, usually known to be easily removable assets. Each item has an effective life (measured in years) set out by the ATO. You can find the list of items along with their effective life from the ATO website in a document called 'Taxation Ruling'; the current version is called 'TR 2021/3 - Income tax: effective life of depreciating assets'.

Division 43 - Capital Works

Division 43 refers to the depreciation of the structure of the building, usually objects that are irremovable. Capital Works may also be known as 'building write-off' or 'capital works'. Residential properties built after the 15th September 1987 are eligible to claim capital works deductions at a rate of 2.5% per annum over 40 years.

Immediate Write-off

Plant & equipment items with a starting value of \$300 or less qualify for an immediate full deduction.

Low Value Pool

Plant & equipment items with a value of \$1,000 or less in any financial year will enter the low value pool where the tax deduction rate becomes either 18.75% (for the first year) or 37.5% (subsequent years). The low value pool values can be found at the bottom of the division 40 breakdown of items pages where applicable.

Frequently Asked Questions (F.A.Q)

Frequently Asked Questions (F.A.Q)

What is tax depreciation?

Tax depreciation is made up of two elements, capital works (division 43) and plant & equipment (division 40). A tax depreciation schedule captures the values of wear and tear of a building over a certain period of time which an investor can use to claim tax deductions as apart of their tax returns. The ATO classifies this wear and tear as an expense to investors which they are entitled to claim as a tax deduction.

Why is my division 40 depreciation total showing "not eligible" to claim?

Due to tax depreciation legislation changes in 2017, residential investors are no longer eligible to claim second-hand equipment for property rented after July 2017. In other words, if you live in your investment property before renting it out, you won't be able to claim depreciation for division 40 (plant & equipment).

Which schedule (diminishing value or prime cost) do I use?

The diminishing value method is the most popular method used in depreciation, however, please contact your tax agent for advice on which method of depreciation to choose.

Do I need to purchase a schedule every year?

No, this tax depreciation schedule can be used for the lifetime of the property while you use it for investment purposes.

I have completed renovations on my property since receiving my schedule, do I need to purchase another?

Please contact your accountant to organise an amendment of your existing tax depreciation schedule.