



# Test Building

## 3 Year Expense Pool Comparison

**Year 2014**

Exp Pool	Description	Year	Total Oper Expense	Oper PSF	Annual Oper & Change	R/E Taxes	Taxes PSF	Annual Tax % Change	Total Tax Oper Expense	Total PSF	Annual Total % Change
1	Actual Expenses - No Gross Up	2013	905,182	9.05		282,618	2.83		1,187,800	11.88	
		2014	970,750	9.71	7.24 %	293,923	2.94	4.00 %	1,264,673	12.65	6.47 %
		Bldg Sq Ft. 100,000	2015	1,005,285	10.05	3.55 %	305,680	3.06	4.00 %	1,310,965	13.11
2	100% Grossed Up Expenses	2013	944,979	9.45		282,618	2.83		1,227,598	12.28	
		2014	1,039,549	10.40	10.00 %	325,911	3.26	15.31 %	1,365,460	13.65	11.23 %
		Bldg Sq Ft. 100,000	2015	1,094,661	10.95	5.30 %	321,438	3.21	-1.38 %	1,416,100	14.16
3	95% GU excludes janitorial	2013	846,336	8.46		282,618	2.83		1,128,954	11.29	
		2014	945,626	9.46	11.73 %	293,923	2.94	4.00 %	1,239,549	12.40	9.79 %
		Bldg Sq Ft. 100,000	2015	991,434	9.91	4.84 %	314,940	3.15	7.15 %	1,306,374	13.06



# Test Building

## Capital Amortizable 5 Year Expenses

Exp Pool: **3**      **95% GU excludes janitorial**  
 Reporting Year: **2014**

Job Description	Job #	G/L Number	# of Yrs	Mos 1st Yr	Begin Year	End Year	2014	2015	2016	2017	2018
Elevator Fire Code upgrades	645	2000.000	15	12	2014	2028	11,862	11,862	11,862	11,862	11,862
High Efficiency H2O heaters	648	2000.000	4	12	2013	2016	16,506	16,506	16,506	0	0
<b>Annual CapEx Totals</b>							<b>28,368</b>	<b>28,368</b>	<b>28,368</b>	<b>11,862</b>	<b>11,862</b>



## Test Building Base Year History

Year	Exp Pool	GU %	Operating Total	Oper PSF	Operating Change	Oper % Chg	Taxes Total	Taxes PSF	Tax Change	Taxes % Chg	Tax/Oper Total	Total PSF	Total Change	Total % Chg
2014	1	0.00%	970,750.37	9.71	65,568.72	7.24%	293,922.98	2.94	11,304.73	4.00%	1,264,673.35	12.65	76,873.45	6.47%
2013	1	0.00%	905,181.65	9.05	41,085.74	4.75%	282,618.25	2.83	10,869.93	3.99%	1,187,799.90	11.88	51,955.67	4.57%
2012	1	0.00%	864,095.91	8.64	-879.50	-0.11%	271,748.32	2.72	8,484.32	3.22%	1,135,844.22	11.36	7,604.81	0.67%
2011	1	0.00%	864,975.41	8.65	36,405.35	4.39%	263,264.00	2.63	1,967.54	0.75%	1,128,239.41	11.28	38,372.89	3.52%
2010	1	0.00%	828,570.06	8.29	-51,227.48	-5.83%	261,296.46	2.61	5,123.46	2.00%	1,089,866.52	10.90	-46,104.02	-4.06%
2009	1	0.00%	879,797.54	8.80	54,004.04	6.53%	256,173.00	2.56	5,023.00	2.00%	1,135,970.54	11.36	59,027.04	5.48%
2008	1	0.00%	825,793.50	8.26	61,543.50	8.05%	251,150.00	2.51	46,150.00	22.51%	1,076,943.50	10.77	107,693.50	11.11%
2007	1	0.00%	764,250.00	7.64	423,750.00	124.44%	205,000.00	2.05	-15,000.00	-6.82%	969,250.00	9.69	408,750.00	72.92%
2014	2	100.00%	1,039,548.52	10.40	94,569.12	10.00%	325,911.41	3.26	43,293.16	15.31%	1,365,459.94	13.65	137,862.28	11.23%
2013	2	100.00%	944,979.40	9.45	30,215.09	3.30%	282,618.25	2.83	10,869.93	3.99%	1,227,597.65	12.28	41,085.02	3.46%
2012	2	100.00%	914,764.31	9.15	18,826.04	2.10%	271,748.32	2.72	-3,777.59	-1.38%	1,186,512.63	11.87	15,048.45	1.28%
2011	2	100.00%	895,938.27	8.96	37,037.76	4.31%	275,525.90	2.76	2,041.92	0.74%	1,171,464.17	11.71	39,079.68	3.45%
2010	2	100.00%	858,900.51	8.59	-29,777.03	-3.36%	273,483.98	2.73	17,310.98	6.75%	1,132,384.49	11.32	-12,466.05	-1.09%
2009	2	100.00%	888,677.54	8.89	48,503.56	5.77%	256,173.00	2.56	5,023.00	2.00%	1,144,850.54	11.45	53,526.56	4.90%
2008	2	100.00%	840,173.98	8.40	38,923.98	4.85%	251,150.00	2.51	46,150.00	22.51%	1,091,323.98	10.91	85,073.98	8.45%
2007	2	100.00%	801,250.00	8.01	460,750.00	135.31%	205,000.00	2.05	-15,000.00	-6.82%	1,006,250.00	10.06	445,750.00	79.52%
2014	3	95.00%	945,625.55	9.46	99,289.93	11.73%	293,922.98	2.94	11,304.73	4.00%	1,239,548.53	12.40	110,594.66	9.79%
2013	3	95.00%	846,335.62	8.46	43,420.24	5.40%	282,618.25	2.83	10,869.93	3.99%	1,128,953.88	11.29	54,290.17	5.05%
2012	3	95.00%	802,915.38	8.03	5,064.85	0.63%	271,748.32	2.72	8,484.32	3.22%	1,074,663.70	10.75	13,549.16	1.27%
2011	3	95.00%	797,850.54	7.98	-67,382.24	-7.79%	263,264.00	2.63	-10,220.00	-3.74%	1,061,114.54	10.61	-77,602.25	-6.82%
2010	3	100.00%	865,232.78	8.65	0.00	0.00%	273,484.00	2.73	0.00	0.00%	1,138,716.78	11.39	0.00	0.00%



## Test Building

# Capital and Amortizable Expenses

Exp Pool: **3**      **95% GU excludes janitorial**

Reporting Year: **2014**

Job Description	Job #	G/L Number	Interest Rates	Original Cost	Adjustment	Interest	Total Escalatable Cost	# of Mos Yrs 1st Yr	Begin/End Years	Annual Amort	For Year
Elevator Fire Code upgrades	645	2000.000	5.00%	125,000	0	52,929	177,929	15 12	2014 2028	11,862	2014
High Efficiency H2O heaters	648	2000.000	6.50%	58,000	0	8,022	66,022	4 12	2013 2016	16,506	2014
<b>Expense Pool Total</b>				<b>183,000</b>	<b>0</b>	<b>60,951</b>	<b>243,951</b>			<b>28,368</b>	



# Test Building

## Escalation Rent Roll for 2014

Tenant Name	Suite #	Lease Type	Expense Pool #	ExpCap%	Cap Type			
Tenant ID	Prorata %	Suite Sq Bldg Sq	Esc Calc Type	Pool Description	Cap Applies To	Max Esc Liab		
Lease ID	Lease Begin-End	Prepayment Type	Oper Base Yr/Amt/Stop	Comment	1st Yr of Esc	Min Esc Amt		
Profile #	Esc Begin - End	Total Yr Prepaid	Tax Base Year/Amt/Stop		Oper Cap/Base	Not Billed By A/R		
					Tax Cap/Base			
Brownfield & Mayerhofer, Inc.		310	Net Lease	2	0.0%			
<b>BMI</b>	<b>5.0000%</b>	<b>5,000</b>	<b>Separate Tax/Oper</b>	<b>100% Grossed Up Expenses</b>		<b>999,999,999</b>		
BMI1	02/01/10 01/31/15	Budget		Right of first refusal on contiguous space through 12/31/2016				
598	01/01/14 12/31/14	72,000.00					Yes	
CPM, LLC		3300A	Base Year	3	5.0%	Annual Cap		
<b>CPM</b>	<b>15.5000%</b>	<b>15,500</b>	<b>Combined Tax/Oper</b>	<b>95% GU excludes janitorial</b>	<b>Controllable</b>	<b>999,999,999</b>		
Canopy-A	07/01/11 06/30/21	Budget	2011 650,000 OP		OP	1,128,954		
603	01/01/14 12/31/14	3,700.00					Yes	
General Motors Pension Fund		3000,4000,5000	Net Lease	2	0.0%			
<b>GM</b>	<b>29.5000%</b>	<b>28,000</b>	<b>Combined Tax/Oper</b>	<b>100% Grossed Up Expenses</b>		<b>999,999,999</b>		
GM1	07/01/07 06/30/19	Budget						
599	01/01/14 12/31/14	350,200.00					Yes	
Great Western Bank		6000	Base Year	2	0.0%			
<b>GWB</b>	<b>9.0000%</b>	<b>9,000</b>	<b>Combined Tax/Oper</b>	<b>100% Grossed Up Expenses</b>		<b>999,999,999</b>		
GWB1	02/01/07 01/31/17	Budget	2007 1,172,254 OP		OP			
600	01/01/14 12/31/14	15,200.00					Yes	
The Donald Enterprises		7000/77	Expense Stop	2	0.0%			
<b>TDE</b>	<b>9.0000%</b>	<b>9,000</b>	<b>Combined Tax/Oper</b>	<b>100% Grossed Up Expenses</b>		<b>999,999,999</b>		
ARGUS1	11/01/07 10/31/17	Budget	OP 10.50		OP			
597	01/01/14 12/31/14	25,200.00					Yes	
U.S. Government Procurement		666	Net Lease	1	0.0%			
<b>GSA</b>	<b>5.0000%</b>	<b>5,000</b>	<b>Combined Tax/Oper</b>	<b>Actual Expenses - No Gross Up</b>		<b>999,999,999</b>		
GSA01	02/01/14 01/31/24	Lump Sum						
605	01/01/14 12/31/14	1,200.00					Yes	



# Test Building Expense Pool Summary

01/01/2014 to 12/31/2014

Exp Pool # 2      100% Grossed Up Expenses

Sq. Ft.      100,000

## Building Expense Pool Breakout for 2014

Account Group	Current Year Expense	Current Year Accrual	Prior Year Accrual	Current Year Adjusts	Current Year GrossUps	Current Year Cap Amort	Current Year Totals	Prior Year Totals	Net Chg	% Chg	Curr Yr PSF*	Prior Yr PSF*
<b>Operating Expenses</b>												
Administrative	163,895	0	0	0	8,203	0	172,099	157,147	14,230	9.1%	1.72	1.57
Cleaning	156,259	0	0	1,980	17,623	0	175,862	172,122	3,740	2.2%	1.76	1.72
Elevator	19,407	0	0	0	1,135	0	20,542	18,661	1,881	10.1%	0.21	0.19
Utilities	259,329	0	0	-18,497	41,268	0	282,099	222,406	59,693	26.8%	2.82	2.22
R&M	281,465	0	0	0	0	0	281,465	270,639	10,826	4.0%	2.81	2.71
Insurance	90,406	0	0	0	0	0	90,406	86,929	3,477	4.0%	0.90	0.87
Capital & Amortizable	0	0	0	0	0	17,075	17,075	17,075	0	0.0%	0.17	0.17
<b>Operating Expenses</b>	<b>970,762</b>	<b>0</b>	<b>0</b>	<b>-16,517</b>	<b>68,229</b>	<b>17,075</b>	<b>1,039,549</b>	<b>944,979</b>	<b>93,847</b>	<b>9.93%</b>	<b>10.40</b>	<b>9.45</b>
<b>Property Taxes</b>												
Taxes	293,923	0	0	0	31,988	0	325,911	282,618	43,293	15.3%	3.26	2.83
<b>Property Taxes</b>	<b>293,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,988</b>	<b>0</b>	<b>325,911</b>	<b>282,618</b>	<b>43,293</b>	<b>15.32%</b>	<b>3.26</b>	<b>2.83</b>
<b>Exp Pool Total</b>	<b>1,264,685</b>	<b>0</b>	<b>0</b>	<b>-16,517</b>	<b>100,217</b>	<b>17,075</b>	<b>1,365,460</b>	<b>1,227,598</b>	<b>137,140</b>	<b>11.17%</b>	<b>13.65</b>	<b>12.28</b>



# Test Building

## Prepayment Calculation Billing Summary by Tenant

Budget Year 2015

Lease ID Tenant ID	Tenant Name Suite ID	Profile PrePay Type	Lease Begin/ End Date	Suite Sq Ft/ Bldg Sq Ft	Tenant Prorated / Exp Pool	Esc Typ	Exp Cap	Budgeted Allowed Expense	Exp PSF	Base Year	Base Amount	Exp Stop PSF	Delta PSF	Annualize d Total Tax/Oper Escalation	Max/Min No Bill Total Tax Oper Esc Liab	% Occup New Mp Prepymt	Projected Tax/Oper Escalation
BMI1 BMI	Brownfield & Mayerhofer, 310	598 Budget	2/1/10 1/31/15	5,000 100,000	5.00% 2	Tax Op	0% 0	321,438 1,094,661	3.21 10.95		0	0.0000 0.0000	3.2143 \$10.95	16,072 54,733	<input type="checkbox"/> 70,805	8.5 % 5,900.42	6,011.34
GM1 GM	General Motors Pension 3000,4000,5000	599 Budget	7/1/07 6/30/19	28,000 94,915	29.50% 2	Tax Op	0% 0	0 1,416,100	0.00 14.92		0	0.0000 0.0000	0.0000 \$14.92	0 417,749	<input type="checkbox"/> 417,749	100.0 % 34,812.40	417,748.80
GWB1 GWB	Great Western Bank 6000	600 Budget	2/1/07 1/31/17	9,000 100,000	9.00% 2	Tax Op	0% 0	0 1,416,100	0.00 14.16	2,007	1,172,254	0.0000 11.7225	0.0000 \$2.44	0 21,946	<input type="checkbox"/> 21,946	100.0 % 1,828.84	21,946.11
ARGUS1 TDE	The Donald Enterprises 7000/77	597 Budget	11/1/07 10/31/17	9,000 100,000	9.00% 2	Tax Op	0% 0	0 1,416,100	0.00 14.16		0	0.0000 10.5000	0.0000 \$3.66	0 32,948	<input type="checkbox"/> 32,948	100.0 % 2,745.68	32,948.10
tbXYZ XYZ	XYZ Corp. 2000	601 Budget	1/1/96 12/31/15	10,000 100,000	10.00% 1	Tax Op	1% 0	288,299 906,538	2.88 9.07	1,996 1,996	80,000 400,000	0.8000 4.0000	2.0829 \$5.07	20,829 50,653	<input type="checkbox"/> 71,482	100.0 % 5,956.83	71,482.00

**Total Projected Escalation** 550,136.35



# Test Building

## Reconciliation Year Billing Summary By Tenant

Year 2014

Lease ID	Tenant Name	Profile	Lease	Suite	Tenant	Esc	Exp	Allowed	Exp	Base	Base	Exp	Delta	Tax &	Max	Total Tax/Oper	Esc	Final Amount	
Tenant ID	Suite ID	Exp	Begin/ End	Sq Ft/ Bldg	Prorata	Typ	Cap	Expense	PSF	Year	Amount	Stop	PSF	Operating	Min	Total Amt	Prepymt	Due or	
		Pool	Date	Sq Ft	Days	Cap						PSF		Escalation	No			(Overpaid)	
					Occup%										Bill				
BMI1	Brownfield & Mayerhofer, Inc.	598	02/01/10	5,000	5.00%	Tax		325,911	3.26			0.00	3.259	16,296	<input type="checkbox"/>			68,273.00	
BMI	310	2	01/31/15	100,000	100.00%	Op	0.0%	1,039,549	10.40			0.00	10.395	51,977	<input type="checkbox"/>			72,000.00	-3,727.00
GM1	General Motors Pension Fund	599	07/01/07	28,000	29.50%	Tax			0.00			0.00	0.000		<input type="checkbox"/>			402,810.80	
GM	3000,4000,5000	2	06/30/19	94,915	100.00%	Op	0.0%	1,365,460	14.39			0.00	14.386	402,811	<input type="checkbox"/>			350,200.00	52,610.80
GWB1	Great Western Bank	600	02/01/07	9,000	9.00%	Tax			0.00			0.00	0.000		<input type="checkbox"/>			17,388.53	
GWB	6000	2	01/31/17	100,000	100.00%	Op	0.0%	1,365,460	13.65	2007	1,172,254	11.72	1.932	17,389	<input type="checkbox"/>			15,200.00	2,188.53
ARGUS1	The Donald Enterprises	597	11/01/07	9,000	9.00%	Tax			0.00			0.00	0.000		<input type="checkbox"/>			28,390.50	
TDE	7000/77	2	10/31/17	100,000	100.00%	Op	0.0%	1,365,460	13.65			10.50	3.155	28,391	<input type="checkbox"/>			25,200.00	3,190.50
tbXYZ	XYZ Corp.	601	01/01/96	10,000	10.00%	Tax		285,444	2.85	1996	80,000	0.80	2.054	20,544	<input type="checkbox"/>			70,300.00	
XYZ	2000	1	12/31/15	100,000	100.00%	Op	1.0%	897,563	8.98	1996	400,000	4.00	4.976	49,756	<input type="checkbox"/>			70,200.00	100.00

<b>Total Tax Escalation</b>	<b>36,840</b>	<b>587,162.83</b>	<b>54,362.83</b>
<b>Total Operating Escalation</b>	<b>550,323</b>	<b>532,800.00</b>	