



Asset Management and Valuation Services

Building Componentization

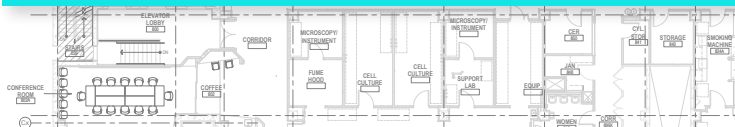
Leading with Experience

With decades of service to small, medium, and large organizations, Attain Partners has the expertise you need to maximize capital investment in buildings. We understand the many elements that go into accurate depreciation reporting. By combining capital asset management with financial reporting, external audit requirements, capitalization policy and procedure improvement, and successful implementation of building componentization studies and asset lifing analysis, our team empowers you with the data to support your compliance needs as well as significantly improve indirect cost recovery.

Componentization Improves Financial Performance

Capital investment in buildings usually ranks at or near the top for an organization. It is widely understood that relying on a “default” 40 – 50 year life under-reports depreciation expense as some building interior and exterior components need replacement sooner. Using shorter component useful lives ensures more accurate depreciation reporting, improved cost recovery for F&A proposals, and budgeting for capital repairs.

Does your facilities department replace roof coverings, floor coverings, life safety systems, or renovate interiors for departmental moves sooner than your general building useful life of 40 – 50 years?



Building componentization provides more accurate depreciation reporting and benefits for multiple stakeholders:

- ▶ Optimizes depreciation recovery over component life
- ▶ Improves facility capital planning and budgeting
- ▶ Enables allocation of depreciation on space functional usage
- ▶ Increases the F&A rate cost reimbursement
- ▶ Fixed equipment is reported at room level
- ▶ Supports external and cognizant agency audit
- ▶ Enables research space density analysis
- ▶ Supports asset reuse and stewardship

Financial and Regulatory Requirements

We assist with accurate financial reporting of building asset depreciation including the following regulation and accounting standards:

- ▶ OMB 2 CFR 200 Uniform Guidance compliance
- ▶ OMB A-21 and A-110 fixed asset cost reimbursement
- ▶ FASB Accounting Standards Codification
- ▶ GASB 34 (state and local)
- ▶ GASB 35 (public colleges and universities)

For self-constructed assets—like new building construction or interior and exterior renovations—the acquisition costs should be componentized by asset type into three classifications for regulatory reporting:

- ▶ Building Construction
- ▶ Building Services
- ▶ Fixed Equipment

Not just powering the future—empowering it.

Based in McLean, Va., Attain Partners is a leading strategy, technology, and compliance consulting firm delivering services and solutions to advance client missions across the education, nonprofit, healthcare, and state and local government landscapes. We're an innovative and values-driven firm working to disrupt the status quo to change the world and improve the lives of those we serve.

For more information, please visit attainpartners.com.