

Figure 1 - Demonstration Technique for Sinking Fund Plan											Numbers are for illustrative purposes only.						
Asset 1 Recurs every year.			Asset 2 Recurs every 14 years				Asset 3 Recurs every 23 years				Asset 4 Recurs every 8 years				FUND PERFORMANCE		
Re-View	Year	Asset 1 Annual Spend	Estimated Cycle End Spend	Asset 2 Levy	Asset 2 Actual Spend	Asset 2 Fund	Estimated Cycle End Spend	Asset 3 Levy	Asset 3 Actual Spend	Asset 3 Fund	Estimated Cycle End Spend	Asset 4 Levy	Asset 4 Actual Spend	Asset 4 Fund	TOTAL LEVY	TOTAL ACTUAL SPEND	TOTAL FUND
	0					6,500				6,000							
	1	1,000	50,000	3,333		10,093	75,000	2,500		8,740	0	0			\$6,833	\$1,000	\$18,833
1	2	2,500	53,000	3,533		14,030	75,000	2,500		11,590	0	0			\$8,533	\$2,500	\$25,620
	3	2,000	53,000	3,533		18,125	75,000	2,500		14,553	0	0			\$8,033	\$2,000	\$32,678
	4	1,500	53,000	3,533		22,383	75,000	2,500		17,635	0	0			\$7,533	\$1,500	\$40,019
	5	2,000	53,000	3,313		26,591	75,000	2,500		20,841	0	0			\$7,813	\$2,000	\$47,432
	6	2,500	53,000	3,313		30,967	75,000	2,500		24,174	0	0			\$8,313	\$2,500	\$55,142
2	7	1,500	56,000	3,500		35,706	76,000	2,533		27,675	0	0			\$7,533	\$1,500	\$63,381
	8	1,500	56,000	3,500		40,634	76,000	2,533		31,315	0	0			\$7,533	\$1,500	\$71,949
	9	2,000	56,000	3,500		45,760	76,000	2,533		35,101	0	0			\$8,033	\$2,000	\$80,860
	10	2,500	56,000	3,500		51,090	76,000	2,533		39,038	5,000	3,205	625		\$11,738	\$2,500	\$90,753
	11	1,000	56,000	3,294		56,428	76,000	2,533		43,133	5,000	3,205	1,275		\$10,032	\$1,000	\$100,836
3	12	1,500	62,000	3,294	60,500	1,479	79,000	2,633		47,492	5,000	3,205	1,951		\$10,632	\$62,000	\$50,922
	13	2,000	62,000	3,647		5,185	79,000	2,633		52,025	5,000	3,205	2,654		\$11,485	\$2,000	\$59,864
	14	1,500	62,000	3,647		9,040	79,000	2,633		56,739	5,000	3,205	3,385		\$10,985	\$1,500	\$69,164
	15	1,000	62,000	3,875		13,276	79,000	2,633		61,642	5,000	3,205	4,146		\$10,713	\$1,000	\$79,064
	16	2,000	62,000	3,875		17,682	79,000	2,633		66,741	5,000	3,205	4,936		\$11,713	\$2,000	\$89,360
4	17	2,000	64,000	3,875		22,264	82,000	2,733		72,144	5,000	3,205	5,000	759	\$11,813	\$7,000	\$95,167
	18	2,500	64,000	4,000		27,155	82,000	2,733		77,763	5,500	3,191	1,400		\$12,424	\$2,500	\$106,319
	19	2,000	64,000	4,000		32,241	82,000	2,733		83,607	5,500	3,191	2,067		\$11,924	\$2,000	\$117,916
	20	2,500	64,000	3,765		37,296	82,000	2,733		89,685	5,500	3,191	2,761		\$12,189	\$2,500	\$129,741
	21	3,000	64,000	3,765		42,552	82,000	2,733	94,000	2,005	5,500	3,191	3,483		\$12,689	\$97,000	\$48,040
5	22	3,000	67,000	3,765		48,019	94,000	3,133		5,219	5,500	3,191	4,233		\$13,089	\$3,000	\$57,471
	23	2,500	67,000	3,941		53,881	94,000	3,133		8,561	5,500	3,191	5,014		\$12,766	\$2,500	\$67,456
	24	3,000	67,000	3,722		59,758	94,000	3,133		12,037	5,500	3,191	5,825		\$13,047	\$3,000	\$77,620
	25	3,000	67,000	3,722		65,871	94,000	3,133		15,652	6,000	667	5,500	1,225	\$10,522	\$8,500	\$82,747
	26	3,500	67,000	3,722	68,000	4,228	94,000	3,133		19,411	6,000	667	1,941		\$11,022	\$71,500	\$25,580
6	27	3,000	68,000	3,722		8,119	96,000	3,200		23,387	6,000	667	2,685		\$10,589	\$3,000	\$34,192
	28	3,500	68,000	3,778		12,222	96,000	3,200		27,523	6,000	667	3,459		\$11,144	\$3,500	\$43,204
	29	3,000	68,000	3,778		16,488	96,000	3,200		31,824	6,000	667	4,264		\$10,644	\$3,000	\$52,576
	30	3,200	68,000	3,778		20,926	96,000	3,200		36,297	6,000	667	5,101		\$10,844	\$3,200	\$62,324