

## Reserve Study Transmittal Letter

Date: October 22, 2025  
To: Lori Kelley, Glenshire Devonshire Residents Association  
From: Browning Reserve Group, a division of Reserve Advisors, LLC (BRG)

**Re: Glenshire Devonshire Residents Association; Update w/o Site Visit Review  
2025 Update**

Attached, please find the reserve study for Glenshire Devonshire Residents Association. To assist in your understanding of the study, and to highlight key information you may need quickly, we have listed below some of the important information contained in the study. At BRG our goal is to bring clarity from complexity, so should you have any questions, please do not hesitate to contact us anytime.

1. Where do I find the recommended reserve contribution for the 2026 budget?

This is found in *Section III, "30 Year Reserve Funding Plan, Cash Flow Method."* **\$115,199** is the annual amount. Directly under the annual amount is the amount per ownership interest, per month, or other period, as applicable. **\$84.89 /Unit/year @ 1357**. For any other funding related issues, if any, see *Section III, "30 Year Reserve Funding Plan, Cash Flow Method."*

2. Where do I find the status of the reserve fund, based on the Percent Funded calculation?

This is found for the 30-year term of the study in *Section IV, "30 Year Reserve Funding Plan, Including Fully Funded Balance and % Funded."* For the year for which the study was prepared, 2026, the Association is **47.5%** funded.

Based on the 30 year cash flow projection, the Association's reserves appear adequately funded as the reserve fund ending balances remain positive throughout the replacement of all major components during the next 30 years.

California statute imposes no reserve funding level requirements. Although one or more of the reserve fund percentages expressed in this report may be less than one hundred percent, those percentages do not necessarily indicate that the Association's reserves are inadequately funded.

3. Where do I find the assumptions for interest and inflation factors?

While this information is in various places in the study, it can always be found in *Section III, "30 Year Reserve Funding Plan, Cash Flow Method."* For this study the assumption is **2.50%** for the interest rate and **2.50%** for the inflation factor. Please be advised these rates estimate the values that will stand the test of time over the 30-year term of the study, not simply only next year.

4. What pages from the reserve study get mailed to the members (homeowners)?

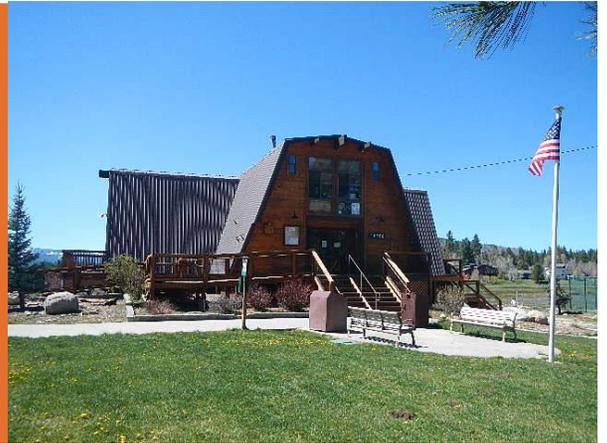
Please see the last section of the reserve study, "Member Distribution Materials." These are the last six pages (or more) of the study which can be removed, and copied, for distribution to the membership with the budget packet. This packet includes all state mandated disclosures related to the reserves and the reserve study. **This section of the study is a stand-alone packet with its own cover and table of contents.**

5. What are the next steps?

This study meets the CA Civil Code Requirements for a review of the study each year and the preparation of the "California Assessment and Reserve Funding Disclosure Summary," which under law, must be presented to the association members each year. The next site visit study will be due three years from the date of the last site visit study. BRG proposes doing an Update Without Site Visit Study during the intervening two years at a nominal cost which includes the preparation of a reserve study and above required disclosures.

Please read the two helpful sections entitled "Glossary" and "Notes to the Auditor." The glossary explains common reserve study terms as well as BRG specific terminology. The Notes to the Auditor while intended to assist the auditor, has useful information for the casual reader on how year zero, (2025) the current fiscal year is dealt with in the study.

Thank you for the opportunity to work with the Glenshire Devonshire Residents Association on this study.



## **RESERVE STUDY**

Update w/o Site Visit Review

## **Glenshire Devonshire Residents Association**

2025 Update

Published - October 22, 2025

Prepared for the 2026 Fiscal Year

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# Glenshire Devonshire Residents Association

2025 Update

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## **Glenshire Devonshire Residents Association**

2025 Update

### **Member Distribution Materials**

*The following Reserve Study sections, located at the end of the report, should be provided to each member.*

<i>Section</i>	<i>Report</i>	
<i>California:</i>	<b>Member Summary</b>	<b>111</b>
	<b>Assessment and Reserve Funding</b> <i>[Civil Code §5570]</i>	<b>113</b>
	<b>Disclosure Summary</b>	
<i>Section III:</i>	<b>30 Year Reserve Funding Plan</b> <i>Cash Flow Method {c}</i>	<b>115</b>

## Glenshire Devonshire Residents Association

2025 Update

Published - October 22, 2025

Prepared for the 2026 Fiscal Year

### Reserve Study Summary

A Reserve Study was conducted of Glenshire Devonshire Residents Association (the "**Association**") which is a Planned Development with a total of 1,357 Units. An **Update Without Site-Visit Review** is an update with no on-site visual observation upon where the following tasks are performed:

- life and valuation estimates;
- fund status;
- and a funding plan.

#### Summary of Reserves

For the first year of the Reserve Study, the reserve contribution is based upon the existing budget unless otherwise noted in "*Section III, Reserve Funding Plan.*" In addition BRG relied on the Association to provide an accurate Beginning Reserve Balance.

**The status of the Association's reserves, as reflected in the following Reserve Study, is as follows:**

- 1. The Expenditure Forecast of the following Reserve Study identifies the major components which the Association is obligated to repair, replace, restore or maintain, as determined in accordance with the criteria specified above, and specifies for each such component:**
  - a. Its current estimated replacement cost;**
  - b. Its estimated useful life; and**
  - c. Its estimated remaining useful life.**
- 2. It is estimated that the total cash reserves necessary to repair, replace, restore or maintain such major components (in the aggregate) during and at the end of their first remaining useful life is \$932,979.**
  - **[For purposes of this calculation, "necessary" is defined as the Fully Funded Balance (FFB) (Component Current Cost X Effective Age / Useful Life, including a provision for interest and inflation in future years.)]**
- 3. The current amount of accumulated cash reserves actually set aside to repair, replace, restore, or maintain such major components as of the fiscal year ending December 31, 2026 is estimated to be \$442,758, constituting 47.5% of the total expenditures anticipated for all such major components through their first end of useful life replacement.**

4. Based upon the schedule of annual reserve contributions necessary to defray the cost of repairing, replacing, restoring or maintaining such major components in the years such expenditures are estimated to be required, it is estimated that annual reserve contributions in the initial amount of \$115,199 [*\$84.89 per Unit per year (average)*] for the fiscal year ending December 31, 2026 (the first full fiscal year following first distribution of this report) will be necessary in order to meet all such reserve expenditures when they are projected to come due.

### Funding Assessment

Based on the 30 year cash flow projection, the Association's reserves appear adequately funded as the reserve fund ending balances remain positive throughout the replacement of all major components during the next 30 years.

California statute imposes no reserve funding level requirements. Although one or more of the reserve fund percentages expressed in this report may be less than one hundred percent, those percentages do not necessarily indicate that the Association's reserves are inadequately funded.

### Percent Funded Status

Based on paragraphs 1 - 3 above, the Association is 47.5% funded. The following scale can be used as a measure to determine the Association's financial picture whereas the lower the percentage, the higher the likelihood of the Association requiring a special assessment, or other large increases to the reserve contribution in the future.



### Methodology

The above recommended reserve contribution for the next fiscal year (and future fiscal years as outlined in *Section III, Reserve Fund Balance Forecast*) was developed using the Cash Flow method. This is a method of developing a reserve funding plan where the contributions to the reserve fund are designed to offset the variable annual expenditures from the reserve fund. Different reserve funding plans are tested against the anticipated schedule of reserve expenses until the desired funding goal is achieved.

### Funding Goals

The funding goal employed for Glenshire Devonshire Residents Association is

**Threshold Funding:** Establishing a Reserve funding goal of keeping the Reserve balance above a specified dollar or Percent Funded amount. Depending on the threshold, this may be more or less conservative than "Fully Funding."

## Limitations

The intention of the Reserve Study is to forecast the Association's ability to repair or replace major components as they wear out in future years. The Reserve Study is not an engineering report, and no destructive testing was performed. The costs outlined in the study are for budgetary and planning purposes only, and actual bid costs would depend upon the defined scope of work at the time repairs are made. Also, any latent defects are excluded from this report.

## Statutory Disclosures

### Compliance

The Reserve Study was conducted pursuant to *Sections 5300 and 5550* of the California Civil Code.

### Open Meeting

California *Civil Code Section 5560* says (in part):

The (Reserve Funding) plan shall be adopted by the board of directors at an open meeting before the membership of the association as described in *Article 2 (commencing with Section 4900) of Chapter 6*. If the board of directors determines that an assessment increase is necessary to fund the reserve funding plan, any increase shall be approved in a separate action of the board that is consistent with the procedure described in *Section 5605*.

## Supplemental Disclosures

### General:

BRG has no other involvement(s) with the Association which could result in actual or perceived conflicts of interest.

### Personnel Credentials:

BRG is a California licensed general building contractor (CSLB #768851), and BRG's founder, Robert Browning, holds the Reserve Specialist (RS #46) and Professional Community Association Manager (PCAM #723) designations from the Community Associations Institute (CAI).

### Completeness:

BRG has found no material issues which, if not disclosed, would cause a distortion of the Association's situation.

### Reliance on Client Data:

Information provided by the official representative of the Association regarding financial, physical, quantity, or historical issues will be deemed reliable by BRG.

### Scope:

This Reserve Study is a reflection of information provided to BRG and assembled for the Association's use, not for the purpose of performing an audit, quality/forensic analysis, health and safety inspection, or background checks of historical records.

**Reserve Balance:**

The actual beginning reserve fund balance in this Reserve Study is based upon information provided and was not audited.

**Reserve Projects:**

Information provided about reserve projects will be considered reliable. Any on-site inspection should not be considered a project audit, quality inspection, or health and safety review.

**Component Quantities:**

The Association warrants the previously developed component quantities are accurate and reliable.



*Browning Reserve Group, a division of Reserve Advisors, LLC*

[See Section VI-b for Excluded Components](#)

Reserve Component	Current		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
	Replacement Cost	Life Useful / Remaining															
<b>01000 - Paving</b>																	
340 - Asphalt: Major Repairs 28,150 sf Parking Major Repairs	160,919	25 20															
Total 01000 - Paving	160,919																
<b>02000 - Concrete</b>																	
220 - Walkways 4,130 sf Clubhouse Perimeter (50%)	32,934	20 0	32,934														
Total 02000 - Concrete	32,934		32,934														
<b>04000 - Structural Repairs</b>																	
204 - Siding 2,242 sf Clubhouse Exterior (50%)	18,936	25 6							21,960								
208 - Siding 2,471 sf Pool Building	89,080	30 21															
550 - Bridge Maintenance 830 sf Lake & School Boardwalk Decking (50%)	12,396	8 1		12,706							15,481						
554 - Bridge Maintenance 830 sf Lake & School Bdwk Structural (10%)	4,274	3 1		4,381			4,718		5,081			5,472				5,892	
800 - Wood: Gazebo Repairs 900 sf BBQ Area Shade Structure	1,854	10 2			1,948											2,493	
912 - Doors 4 Clubhouse Storefront Type Doors 4 Of 9[se:2]	13,000	30 29															
913 - Doors 2026 Only[nr:1]	6,500	1 1		6,663													
914 - Doors 5 Clubhouse Storefront Type Doors 5 Of 9	17,153	30 29															
916 - Doors 6 Clubhouse Storefront Type Doors- Previous Sliders	20,584	30 29															
920 - Doors 10 Clubhouse Interior Doors	7,095	30 29															
924 - Doors 7 Pool Building	16,655	30 21															
928 - Doors Pool Building Overhead Roll-Up Door	1,360	30 21															
936 - Windows Northwest Replacements	24,575	30 29															
940 - Windows Northeast Replacements	12,595	30 29															
944 - Windows Office Interior To Greatroom Windows	7,797	30 29															
948 - Windows Southwest Replacements	12,595	30 29															

See Section VI-b for Excluded Components

Reserve Component	Current Replacement		Life Useful /	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
	Cost	Remaining																
952 - Windows Front Replacements	12,595	30	29															
Total 04000 - Structural Repairs	279,042				23,750	1,948		4,718		21,960	5,081		15,481	5,472		2,493	5,892	
<b>04500 - Decking/Balconies</b>																		
100 - Composite 445 sf CH Front Entry- Structural Mod	75,169	40	28															
110 - Composite 445 sf CH Front Entry-Decking/Railing Repair	22,917	40	8									27,923						
120 - Wood 445 sf CH Northeast- Structural Mod	48,127	40	32															
130 - Composite 200 sf CH Northeast- Decking/Railing Only	10,300	40	32															
140 - Wood 445 sf CH Southwest- Structural Mod	44,362	40	39															
150 - Composite 184 sf CH Southwest- Decking/Railings Only	17,578	40	19															
160 - Wood 890 sf CH Northwest- Structural Mod	61,701	40	39															
170 - Composite 456 sf CH Northwest- Decking/Railings Only	22,351	40	19															
Total 04500 - Decking/Balconies	302,506											27,923						
<b>05000 - Roofing</b>																		
440 - Pitched: Dimensional Composition 28 Squares- Pool Building	15,862	25	16															
444 - Pitched: Dimensional Composition 9 Squares- BBQ Shade Structure	5,098	25	2			5,357												
680 - Pitched: Metal 55 Squares- Clubhouse	82,426	40	8									100,428						
780 - Heat Tape 110 lf Pool Building Roof	2,124	10	1		2,177										2,787			
Total 05000 - Roofing	105,511				2,177	5,357						100,428			2,787			
<b>08000 - Rehab</b>																		
100 - General Clubhouse	10,758	18	16															
102 - General 12 Clubhouse - Floor Mats	5,747	15	2			6,038												
103 - General Clubhouse - Floor Mats (2026 Only)[nr:1]	300	2	1		308													
104 - General Pool Building Office	6,123	25	16															
106 - Doors 40 Clubhouse - Rekey	6,500	15	0	6,500														
220 - Restrooms Clubhouse Upstairs	3,718	15	5					4,207										
224 - Bathrooms 2 Clubhouse Downstairs Pool Bathrooms	16,851	20	9									21,044						
230 - Kitchen Clubhouse	30,086	25	2			31,609												

See Section VI-b for Excluded Components

Reserve Component	Current Replacement		Life Useful /	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
	Cost	Remaining																
Total 08000 - Rehab	80,084			6,500	308	37,648			4,207				21,044					
<b>12000 - Pool</b>																		
110 - Resurface 252 lf Lap Pool	148,991	10	9										186,069					
114 - Resurface 51 lf Wading Pool	17,335	10	8									21,121						
200 - Edge: Tile, Coping, Mastic 252 lf Lap Pool	29,204	24	23															
204 - Edge: Tile, Coping, Mastic 51 lf Wading Pool	3,572	24	22															
400 - ADA Chair Lift Lap Pool	10,892	10	2			11,444										14,649		
640 - Deck: Replace 8,240 sf Lap & Wading Pool Deck Pavers	97,178	30	21															
700 - Chemical System Lap Pool Saline System	18,777	10	7								22,320							
702 - Chemical System 2 Lap Pool CAT Chemical Sensors	669	1	1		686	703	721	739	757	776	796	816	836	857	878	900	923	946
704 - Chemical System Wading Pool Salt Water System	5,568	10	7								6,619							
706 - Chemical System 2 Wading Pool CAT Chemical Sensors	669	1	1		686	703	721	739	757	776	796	816	836	857	878	900	923	946
708 - Chemical System Lap Pool Stenner Pump	809	5	1		829					938							1,061	
712 - Chemical System Wading Pool Stenner Pump	809	5	1		829					938							1,061	
714 - Drain Covers Pool Drain & Skimmer Covers	2,724	5	1		2,792					3,159							3,575	
716 - Equipment: Replacement Lap Pool Sondex Heat Exchanger	4,815	10	1		4,936												6,318	
718 - Equipment: Replacement Pool Wave Vacuum	1,648	10	7								1,959							
720 - Equipment: Replacement 2 Lap Pool Pressure Tanks	1,617	20	11														2,122	
724 - Heater Lap Pool Boiler	37,034	15	1		37,959													
728 - Heater Wading Pool	5,500	10	0	5,500										7,040				
730 - Filter Lap Pool	16,336	15	6							18,945								
732 - Filter Lap Pool- Sand Replacement	5,686	5	2			5,973					6,758						7,646	
734 - Filter Wading Pool	2,045	14	5						2,313									
736 - Filter Wading Pool- Sand Replacement	603	14	5						682									
738 - Pumps Pool Pump VFD	2,893	25	22															
740 - Pumps Pool Grundfos Heater Pump	2,446	8	1		2,507								3,055					
744 - Pumps Lap Pool Pentair 7.5 HP Pump	7,637	6	3				8,225						9,538					
748 - Pumps Wading Pool Hayward 2.7 VS HP Pump	3,306	8	6							3,834								4,672

See Section VI-b for Excluded Components

Reserve Component	Current Replacement		Life Useful /	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
	Cost	Remaining																
750 - Cover Lap Pool Cover (3 in 1)	9,095	9	8									11,081						
754 - Cover Lap Pool Safety Cover	11,840	15	10											15,156				
756 - Cover Wading Pool	1,627	8	2			1,710								2,083				
760 - Lane Ropes 225 lf Lap Pool	3,059	5	2			3,214					3,636					4,114		
764 - Chemical System 2 Lap & Wading Pools- Hayward Cat Chem Controllers	4,120	5	3				4,437					5,020					5,679	
768 - Miscellaneous 2 Pool & Spa Auto Fills	3,433	10	8									4,183						
772 - Miscellaneous Pool Bldg-Tankless Water Heater & Eye Wash Station	12,350	12	11												16,204			
950 - Furniture: Lifeguard Chair 3 Pool	2,426	10	2			2,548										3,262		
990 - Storage Reel Lap Pool Cover Reel	3,538	10	2			3,717										4,758		
994 - Miscellaneous 3 Pool Sunshades	18,494	10	3				19,916										25,494	
Total 12000 - Pool	498,744			5,500	51,225	30,013	34,019	1,478	4,510	29,366	42,884	43,036	200,334	25,994	32,097	36,231	33,019	6,564
<b>17000 - Tennis Court</b>																		
100 - Reseal 13,200 sf [2] Tennis Courts	29,650	7	0	29,650							35,245							41,895
500 - Resurface 13,200 sf [2] Tennis Courts	89,734	21	14															126,791
700 - Screen Fence Screen - North Side	1,159	15	12													1,558		
701 - Screen Fence Screen - North Side (2025 Only)[nr:1]	1,502	1	0	1,502														
900 - Miscellaneous 2 Fence Shade Cabanas	1,627	5	3				1,753					1,983					2,243	
Total 17000 - Tennis Court	123,672			31,152			1,753				35,245	1,983				1,558	2,243	168,686
<b>17500 - Basketball / Sport Court</b>																		
300 - Basketball Standard Tennis Court	2,045	15	2			2,148												
Total 17500 - Basketball / Sport Court	2,045					2,148												
<b>18000 - Landscaping</b>																		
100 - Irrigation: Misc. Sprinkler System	17,428	20	14															24,625
104 - Irrigation: Misc. Pool Area Landscaping/Irrigation	13,900	15	9									17,359						
300 - Irrigation: Backflow Preventors Clubhouse South Buried Backflow	2,719	20	1		2,787													
400 - Turf Renovation Flag Pole Lawn	20,229	20	14															28,583
456 - Pathways & Trails Lake Trail Improvements	23,113	5	4					25,513				28,865						32,658
Total 18000 - Landscaping	77,389				2,787			25,513				46,224						85,866

See Section VI-b for Excluded Components

Reserve Component	Current Replacement Cost		Life Useful /		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
	Cost	Remaining																	
<b>19000 - Fencing</b>																			
100 - Chain Link: 10' 76 lf Mesh at Tennis Court Divider	3,523	30	23																
130 - Chain Link: 10' 500 lf Tennis Court Perimeter	46,350	30	22																
224 - Wrought Iron 684 lf Pool Perimeter (10%)	3,523	30	21																
228 - Wrought Iron 171 lf Tot Lot Perimeter	13,900	30	0	13,900															
234 - Wrought Iron 684 lf Pool Perimeter (90%)	31,703	30	6							36,766									
340 - Wood: 6' 40 lf Trash Enclosure	6,983	18	1		7,158														
360 - Wood: Split Rail 281 lf Clubhouse North Perimeter	5,745	25	7									6,829							
<b>Total 19000 - Fencing</b>	<b>111,727</b>			<b>13,900</b>	<b>7,158</b>					<b>36,766</b>		<b>6,829</b>							
<b>20000 - Lighting</b>																			
100 - Exterior: Misc. Fixtures 10 Clubhouse	1,081	15	1		1,109														
104 - Exterior: Misc. Fixtures 7 Pool Pass Building	1,154	15	6							1,338									
<b>Total 20000 - Lighting</b>	<b>2,235</b>			<b>1,109</b>						<b>1,338</b>									
<b>21000 - Signage</b>																			
714 - Wood Monument Cobble Base Monument W/Trellis/Signage-West Entry	12,036	15	3				12,961												
718 - Wood Monument Clubhouse Tri-Post Monument	7,220	15	3				7,775												
722 - Wood Monument All Wood Monument- East Entrance	7,222	15	3				7,777												
<b>Total 21000 - Signage</b>	<b>26,477</b>						<b>28,513</b>												
<b>22000 - Office Equipment</b>																			
200 - Computers, Misc. 3 Pass Office Laptops	1,931	5	2			2,029						2,296							2,597
210 - Computers, Misc. Administration Office Desktop	1,514	5	1		1,552					1,756									1,987
218 - Computers, Misc. Clerical Office Desktop	1,514	5	1		1,552					1,756									1,987
220 - Computers, Misc. GM Office Desktop	1,514	5	1		1,552					1,756									1,987
222 - Computers, Misc. 2 Office Laptops- Maintenance & Operations	1,648	5	2			1,731						1,959							2,216
224 - Computers, Misc. Office Laptops- Manager	1,808	5	2			1,899						2,149							2,431
230 - Computers, Misc. Pool System- Printer, Scanner, Software	3,605	4	1		3,695				4,079					4,502					4,970
260 - iPad Office iPad	1,030	5	2			1,082						1,224							1,385
300 - Copier Office Copier	8,523	10	9											10,644					
<b>Total 22000 - Office Equipment</b>	<b>23,087</b>			<b>8,351</b>	<b>6,742</b>				<b>4,079</b>	<b>5,268</b>	<b>7,628</b>		<b>15,146</b>		<b>5,960</b>	<b>8,630</b>	<b>4,970</b>		

See Section VI-b for Excluded Components

Reserve Component	Current Replacement Cost		Life Useful /		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
	Cost	Remaining																	
<b>23000 - Mechanical Equipment</b>																			
200 - Furnace 2 Clubhouse- Furnaces #4 & #2	15,563	15	1		15,952														
210 - HVAC Clubhouse Office Air Conditioner	7,782	12	1		7,976													10,727	
220 - HVAC UV Air Scrubber Upgrade	1,922	12	9											2,400					
410 - Solar System Pool/Maintenance Bldg Solar Panels	82,915	15	14																117,157
600 - Water Heater Clubhouse	4,084	12	1		4,186														5,630
Total 23000 - Mechanical Equipment	112,265				28,115									2,400				16,357	117,157
<b>24000 - Furnishings</b>																			
200 - Chairs 66 Clubhouse- Padded Folding Chairs	2,719	5	2			2,857						3,232						3,657	
204 - Chairs 65 Clubhouse- Non Padded Folding Chairs	1,808	18	2			1,899													
330 - Tables 23 Folding Tables	5,543	20	2			5,824													
334 - Tables 7 Square Folding Tables	577	20	3				621												
620 - Office Desk, Chair 2 Office Sets	2,647	10	2			2,781												3,560	
622 - Office Desk, Chair Office Set	793	10	3				854												1,093
680 - Lockers Clubhouse Lower Floor	2,719	18	5						3,077										
900 - Miscellaneous 4 Chair & Table Dollies	1,648	20	3				1,775												
910 - Window Coverings CH Upstairs- Roller Sun Shades	2,915	20	11													3,825			
Total 24000 - Furnishings	21,369					13,361	3,250		3,077			3,232				3,825	7,217	1,093	
<b>24500 - Audio / Visual</b>																			
120 - Television Clubhouse	1,159	10	7									1,377							
Total 24500 - Audio / Visual	1,159											1,377							
<b>24600 - Safety / Access</b>																			
560 - Cameras 8 Security Cameras	989	6	3				1,065							1,235					
Total 24600 - Safety / Access	989						1,065							1,235					
<b>25000 - Flooring</b>																			
200 - Carpeting 39 Sq. Yds. Clubhouse Office	3,214	15	1		3,294														
204 - Carpeting 65 Sq. Yds. Clubhouse Lower Floor	6,025	15	5						6,817										
400 - Tile 1,048 sf Downstairs Pool Bathroom Wall Tile	17,271	22	11												22,661				
700 - Vinyl 1,895 sf Clubhouse	15,615	18	2		16,405														

See Section VI-b for Excluded Components

Reserve Component	Current Replacement		Life Useful /		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
	Cost																		
920 - Coatings 734 sf CH Downstairs Pool Bathroom Epoxy	9,715	12	1			9,958													13,392
924 - Coatings 314 sf Pool Pass Building Office Epoxy Floor	4,156	12	3				4,476												
<b>Total 25000 - Flooring</b>	<b>55,996</b>					<b>13,252</b>	<b>16,405</b>	<b>4,476</b>		<b>6,817</b>						<b>22,661</b>		<b>13,392</b>	
<b>25500 - Wallcoverings</b>																			
300 - FRP 392 sf Pool Equipment Room	1,857	25	16																
<b>Total 25500 - Wallcoverings</b>	<b>1,857</b>																		
<b>26000 - Outdoor Equipment</b>																			
100 - Tot Lot: Play Equipment Playground- Little Tikes Structure	13,617	18	1			13,957													
104 - Tot Lot: Play Equipment 2 Swing Sets	4,089	25	11													5,365			
140 - Tot Lot: Safety Surface Tot Lot Safety Surface Wood Fibre (EWF)	3,605	5	4					3,979					4,502						5,094
144 - Tot Lot: Safety Surface 175 lf Tot Lot Safety Surface Border	3,605	20	1			3,695													
280 - Picnic Tables 11 Clubhouse Deck & BBQ Area- Plastic Type	4,532	18	2				4,761												
284 - Picnic Tables BBQ Area- Composite Type	1,226	18	3				1,320												
288 - Picnic Tables 3 Various Areas- 8' Wood	3,260	20	3				3,511												
306 - Benches 11 Various Area Benches	8,894	15	2				9,344												
330 - Chairs 5 Pool Sand Chairs	2,060	10	2				2,164											2,770	
334 - Chairs 40 Pool Vinyl Strap Chairs	7,416	12	4					8,186											
340 - Chaise Lounges 56 Pool Lounges	16,727	12	4				18,464												
342 - Chairs 15 Adirondack Chairs	6,180	15	7									7,346							
360 - Bear Boxes Clubhouse & Gazebo Bear Boxes	3,250	20	6							3,769									
376 - Pet Stations 4 Various Areas Pet Stations	1,318	5	2				1,385					1,567						1,773	
380 - Garbage Receptacles 12 Garbage Receptacles	9,703	18	8										11,822						
786 - Umbrellas 13 Pool Umbrellas (15%)	1,030	1	1		1,056	1,082	1,109	1,137	1,165	1,194	1,224	1,255	1,286	1,318	1,351	1,385	1,420	1,455	
840 - Shade Structure Pool Sunshade	10,327	30	0	10,327															
<b>Total 26000 - Outdoor Equipment</b>	<b>100,838</b>			<b>10,327</b>	<b>18,708</b>	<b>18,737</b>	<b>5,940</b>	<b>31,766</b>	<b>1,165</b>	<b>4,963</b>	<b>10,138</b>	<b>13,077</b>	<b>5,788</b>	<b>1,318</b>	<b>6,717</b>	<b>5,929</b>	<b>1,420</b>	<b>6,549</b>	
<b>27000 - Appliances</b>																			
200 - Refrigerator Clubhouse Kitchen	2,045	12	2				2,148												2,889
204 - Refrigerator Pool Pass Office	1,324	12	1		1,357													1,825	

See Section VI-b for Excluded Components

Reserve Component	Current Replacement		Life Useful /	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
	Cost																	
260 - Cook Top Stove Clubhouse Kitchen- Stove Top	3,111	12	2			3,268												4,395
274 - Oven: Wall Clubhouse Kitchen	3,399	12	2			3,571												4,803
284 - Microwave Oven Clubhouse Kitchen	809	10	2			849										1,087		
<b>Total 27000 - Appliances</b>	<b>10,686</b>				<b>1,357</b>	<b>9,837</b>										<b>1,087</b>	<b>1,825</b>	<b>12,087</b>
<b>29000 - Infrastructure</b>																		
964 - Utilities Clubhouse	6,798	30	20															
<b>Total 29000 - Infrastructure</b>	<b>6,798</b>																	
<b>30000 - Miscellaneous</b>																		
810 - Maintenance Equipment Aerator- Husqvarna	11,289	10	3				12,157											15,562
814 - Maintenance Equipment Snow Blower- Honda HSS1332A	5,011	10	1		5,136									6,575				
818 - Maintenance Equipment Snow Blower- Honda HS828	3,399	15	1		3,484													
<b>Total 30000 - Miscellaneous</b>	<b>19,699</b>				<b>8,620</b>	<b>12,157</b>								<b>6,575</b>			<b>15,562</b>	
<b>Total Expenditures Inflated @ 2.50%</b>				<b>100,313</b>	<b>166,915</b>	<b>142,196</b>	<b>91,172</b>	<b>63,475</b>	<b>23,855</b>	<b>99,661</b>	<b>112,414</b>	<b>186,446</b>	<b>307,653</b>	<b>32,784</b>	<b>80,621</b>	<b>63,146</b>	<b>95,773</b>	<b>396,909</b>
<b>Total Current Replacement Cost</b>	<b>2,158,030</b>																	

See Section VI-b for Excluded Components

Reserve Component	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
<b>01000 - Paving</b>															
340 - Asphalt: Major Repairs						263,685									
28,150 sf Parking Major Repairs															
Total 01000 - Paving						263,685									
<b>02000 - Concrete</b>															
220 - Walkways						53,966									
4,130 sf Clubhouse Perimeter (50%)															
Total 02000 - Concrete						53,966									
<b>04000 - Structural Repairs</b>															
204 - Siding															
2,242 sf Clubhouse Exterior (50%)															
208 - Siding							149,616								
2,471 sf Pool Building															
550 - Bridge Maintenance			18,862								22,982				
830 sf Lake & School Boardwalk Decking (50%)															
554 - Bridge Maintenance		6,346			6,833		7,359				7,925			8,534	
830 sf Lake & School Bdwk Structural (10%)															
800 - Wood: Gazebo Repairs								3,192							
900 sf BBQ Area Shade Structure															
912 - Doors															13,302
4 Clubhouse Storefront Type Doors 4 Of 9[se:2]															
913 - Doors															
2026 Only[nr:1]															
914 - Doors															35,101
5 Clubhouse Storefront Type Doors 5 Of 9															
916 - Doors															42,122
6 Clubhouse Storefront Type Doors- Previous Sliders															
920 - Doors															14,519
10 Clubhouse Interior Doors															
924 - Doors							27,974								
7 Pool Building															
928 - Doors							2,284								
Pool Building Overhead Roll-Up Door															
936 - Windows															50,290
Northwest Replacements															
940 - Windows															25,774
Northeast Replacements															
944 - Windows															15,956
Office Interior To Greatroom Windows															
948 - Windows															25,774
Southwest Replacements															
952 - Windows															25,774
Front Replacements															
Total 04000 - Structural Repairs		6,346	18,862		6,833		179,874	10,551			30,906			8,534	248,612
<b>04500 - Decking/Balconies</b>															
100 - Composite															150,075
445 sf CH Front Entry- Structural Mod															

See Section VI-b for Excluded Components

Reserve Component	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
110 - Composite 445 sf CH Front Entry-Decking/Railing Repair															
120 - Wood 445 sf CH Northeast- Structural Mod															
130 - Composite 200 sf CH Northeast- Decking/Railing Only															
140 - Wood 445 sf CH Southwest- Structural Mod															
150 - Composite 184 sf CH Southwest- Decking/Railings Only					28,101										
160 - Wood 890 sf CH Northwest- Structural Mod															
170 - Composite 456 sf CH Northwest- Decking/Railings Only					35,731										
Total 04500 - Decking/Balconies					63,832									150,075	
<b>05000 - Roofing</b>															
440 - Pitched: Dimensional Composition 28 Squares- Pool Building		23,547													
444 - Pitched: Dimensional Composition 9 Squares- BBQ Shade Structure													9,931		
680 - Pitched: Metal 55 Squares- Clubhouse															
780 - Heat Tape 110 lf Pool Building Roof							3,568								
Total 05000 - Roofing		23,547					3,568						9,931		
<b>08000 - Rehab</b>															
100 - General Clubhouse		15,971													
102 - General 12 Clubhouse - Floor Mats			8,745												
103 - General Clubhouse - Floor Mats (2026 Only)[nr:1]															
104 - General Pool Building Office		9,090													
106 - Doors 40 Clubhouse - Rekey		9,414													
220 - Restrooms Clubhouse Upstairs						6,093									
224 - Bathrooms 2 Clubhouse Downstairs Pool Bathrooms															34,484
230 - Kitchen Clubhouse													58,602		
Total 08000 - Rehab		9,414	25,061	8,745		6,093							58,602		34,484
<b>12000 - Pool</b>															
110 - Resurface 252 lf Lap Pool					238,184										304,895
114 - Resurface 51 lf Wading Pool				27,037										34,609	

See Section VI-b for Excluded Components

Reserve Component	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
200 - Edge: Tile, Coping, Mastic 252 lf Lap Pool									51,533						
204 - Edge: Tile, Coping, Mastic 51 lf Wading Pool								6,150							
400 - ADA Chair Lift Lap Pool								18,752							
640 - Deck: Replace 8,240 sf Lap & Wading Pool Deck Pavers							163,219								
700 - Chemical System Lap Pool Saline System			28,571										36,574		
702 - Chemical System 2 Lap Pool CAT Chemical Sensors	970	994	1,019	1,044	1,070	1,097	1,124	1,153	1,181	1,211	1,241	1,272	1,304	1,337	1,370
704 - Chemical System Wading Pool Salt Water System			8,473										10,846		
706 - Chemical System 2 Wading Pool CAT Chemical Sensors	970	994	1,019	1,044	1,070	1,097	1,124	1,153	1,181	1,211	1,241	1,272	1,304	1,337	1,370
708 - Chemical System Lap Pool Stenner Pump		1,200					1,358					1,536			
712 - Chemical System Wading Pool Stenner Pump		1,200					1,358					1,536			
714 - Drain Covers Pool Drain & Skimmer Covers		4,044					4,576					5,177			
716 - Equipment: Replacement Lap Pool Sondex Heat Exchanger							8,088								
718 - Equipment: Replacement Pool Wave Vacuum			2,508										3,210		
720 - Equipment: Replacement 2 Lap Pool Pressure Tanks															
724 - Heater Lap Pool Boiler		54,977													
728 - Heater Wading Pool						9,012									
730 - Filter Lap Pool							27,437								
732 - Filter Lap Pool- Sand Replacement			8,651					9,788					11,074		
734 - Filter Wading Pool					3,269										
736 - Filter Wading Pool- Sand Replacement					963										
738 - Pumps Pool Pump VFD								4,981							
740 - Pumps Pool Grundfos Heater Pump			3,722								4,535				
744 - Pumps Lap Pool Pentair 7.5 HP Pump	11,061						12,828						14,876		
748 - Pumps Wading Pool Hayward 2.7 VS HP Pump								5,692							
750 - Cover Lap Pool Cover (3 in 1)			13,839									17,283			
754 - Cover Lap Pool Safety Cover										21,950					
756 - Cover Wading Pool				2,538								3,093			

See Section VI-b for Excluded Components

Reserve Component	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
760 - Lane Ropes 225 lf Lap Pool			4,655					5,266					5,959		
764 - Chemical System 2 Lap & Wading Pools- Hayward Cat Chem Controllers				6,426					7,270					8,226	
768 - Miscellaneous 2 Pool & Spa Auto Fills				5,354										6,854	
772 - Miscellaneous Pool Bldg-Tankless Water Heater & Eye Wash Station									21,792						
950 - Furniture: Lifeguard Chair 3 Pool								4,176							
990 - Storage Reel Lap Pool Cover Reel								6,091							
994 - Miscellaneous 3 Pool Sunshades									32,634						
<b>Total 12000 - Pool</b>	<b>13,001</b>	<b>63,409</b>	<b>72,456</b>	<b>43,443</b>	<b>244,556</b>	<b>11,206</b>	<b>221,113</b>	<b>63,201</b>	<b>115,592</b>	<b>2,422</b>	<b>28,968</b>	<b>31,170</b>	<b>85,147</b>	<b>52,362</b>	<b>307,635</b>
<b>17000 - Tennis Court</b>															
100 - Reseal 13,200 sf [2] Tennis Courts							49,800							59,196	
500 - Resurface 13,200 sf [2] Tennis Courts															
700 - Screen Fence Screen - North Side													2,257		
701 - Screen Fence Screen - North Side (2025 Only)[nr:1]															
900 - Miscellaneous 2 Fence Shade Cabanas				2,538					2,872					3,249	
<b>Total 17000 - Tennis Court</b>				<b>2,538</b>			<b>49,800</b>		<b>2,872</b>				<b>2,257</b>	<b>62,445</b>	
<b>17500 - Basketball / Sport Court</b>															
300 - Basketball Standard Tennis Court			3,111												
<b>Total 17500 - Basketball / Sport Court</b>			<b>3,111</b>												
<b>18000 - Landscaping</b>															
100 - Irrigation: Misc. Sprinkler System															
104 - Irrigation: Misc. Pool Area Landscaping/Irrigation									25,141						
300 - Irrigation: Backflow Preventors Clubhouse South Buried Backflow							4,567								
400 - Turf Renovation Flag Pole Lawn															
456 - Pathways & Trails Lake Trail Improvements					36,950				41,805						47,299
<b>Total 18000 - Landscaping</b>					<b>36,950</b>		<b>4,567</b>		<b>66,946</b>						<b>47,299</b>
<b>19000 - Fencing</b>															
100 - Chain Link: 10' 76 lf Mesh at Tennis Court Divider									6,216						
130 - Chain Link: 10' 500 lf Tennis Court Perimeter								79,795							

See Section VI-b for Excluded Components

Reserve Component	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
224 - Wrought Iron 684 lf Pool Perimeter (10%)							5,916								
228 - Wrought Iron 171 lf Tot Lot Perimeter															
234 - Wrought Iron 684 lf Pool Perimeter (90%)															
340 - Wood: 6' 40 lf Trash Enclosure					11,164										
360 - Wood: Split Rail 281 lf Clubhouse North Perimeter															
Total 19000 - Fencing					11,164		5,916	79,795	6,216						
<b>20000 - Lighting</b>															
100 - Exterior: Misc. Fixtures 10 Clubhouse		1,605													
104 - Exterior: Misc. Fixtures 7 Pool Pass Building							1,938								
Total 20000 - Lighting		1,605					1,938								
<b>21000 - Signage</b>															
714 - Wood Monument Cobble Base Monument W/Trellis/Signage-West Entry				18,771											
718 - Wood Monument Clubhouse Tri-Post Monument				11,261											
722 - Wood Monument All Wood Monument- East Entrance				11,263											
Total 21000 - Signage				41,296											
<b>22000 - Office Equipment</b>															
200 - Computers, Misc. 3 Pass Office Laptops			2,939					3,325					3,762		
210 - Computers, Misc. Administration Office Desktop		2,248					2,543					2,877			
218 - Computers, Misc. Clerical Office Desktop		2,248					2,543					2,877			
220 - Computers, Misc. GM Office Desktop		2,248					2,543					2,877			
222 - Computers, Misc. 2 Office Laptops- Maintenance & Operations			2,508					2,837					3,210		
224 - Computers, Misc. Office Laptops- Manager			2,751					3,112					3,521		
230 - Computers, Misc. Pool System- Printer, Scanner, Software			5,485				6,055				6,683				7,377
260 - iPad Office iPad			1,567					1,773					2,006		
300 - Copier Office Copier					13,625										17,442
Total 22000 - Office Equipment		6,743	15,250		13,625		13,684	11,047			6,683	8,632	12,499		24,819
<b>23000 - Mechanical Equipment</b>															
200 - Furnace 2 Clubhouse- Furnaces #4 & #2		23,104													
210 - HVAC Clubhouse Office Air Conditioner											14,427				

See Section VI-b for Excluded Components

Reserve Component	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
220 - HVAC UV Air Scrubber Upgrade							3,227								
410 - Solar System Pool/Maintenance Bldg Solar Panels															169,678
600 - Water Heater Clubhouse											7,571				
<b>Total 23000 - Mechanical Equipment</b>		23,104					3,227				21,998				169,678
<b>24000 - Furnishings</b>															
200 - Chairs 66 Clubhouse- Padded Folding Chairs			4,138					4,681					5,296		
204 - Chairs 65 Clubhouse- Non Padded Folding Chairs						2,962									
330 - Tables 23 Folding Tables								9,543							
334 - Tables 7 Square Folding Tables									1,018						
620 - Office Desk, Chair 2 Office Sets								4,557							
622 - Office Desk, Chair Office Set									1,400						
680 - Lockers Clubhouse Lower Floor									4,798						
900 - Miscellaneous 4 Chair & Table Dollies									2,908						
910 - Window Coverings CH Upstairs- Roller Sun Shades															
<b>Total 24000 - Furnishings</b>			4,138			2,962		18,782	10,124				5,296		
<b>24500 - Audio / Visual</b>															
120 - Television Clubhouse			1,763										2,257		
<b>Total 24500 - Audio / Visual</b>			1,763										2,257		
<b>24600 - Safety / Access</b>															
560 - Cameras 8 Security Cameras		1,432					1,661						1,926		
<b>Total 24600 - Safety / Access</b>		1,432					1,661						1,926		
<b>25000 - Flooring</b>															
200 - Carpeting 39 Sq. Yds. Clubhouse Office		4,771													
204 - Carpeting 65 Sq. Yds. Clubhouse Lower Floor						9,873									
400 - Tile 1,048 sf Downstairs Pool Bathroom Wall															
700 - Vinyl 1,895 sf Clubhouse						25,587									
920 - Coatings 734 sf CH Downstairs Pool Bathroom Epoxy											18,011				
924 - Coatings 314 sf Pool Pass Building Office Epoxy Floor		6,019											8,095		

See Section VI-b for Excluded Components

Reserve Component	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
Total 25000 - Flooring	6,019	4,771				35,460					18,011		8,095		
<b>25500 - Wallcoverings</b>															
300 - FRP 392 sf Pool Equipment Room		2,757													
Total 25500 - Wallcoverings		2,757													
<b>26000 - Outdoor Equipment</b>															
100 - Tot Lot: Play Equipment Playground- Little Tikes Structure					21,768										
104 - Tot Lot: Play Equipment 2 Swing Sets															
140 - Tot Lot: Safety Surface Tot Lot Safety Surface Wood Fibre (EWF)					5,763					6,520					7,377
144 - Tot Lot: Safety Surface 175 lf Tot Lot Safety Surface Border							6,055								
280 - Picnic Tables 11 Clubhouse Deck & BBQ Area- Plastic Type						7,426									
284 - Picnic Tables BBQ Area- Composite Type							2,059								
288 - Picnic Tables 3 Various Areas- 8' Wood									5,753						
306 - Benches 11 Various Area Benches			13,533												
330 - Chairs 5 Pool Sand Chairs								3,546							
334 - Chairs 40 Pool Vinyl Strap Chairs		11,009												14,806	
340 - Chaise Lounges 56 Pool Lounges		24,832												33,396	
342 - Chairs 15 Adirondack Chairs								10,639							
360 - Bear Boxes Clubhouse & Gazebo Bear Boxes												6,175			
376 - Pet Stations 4 Various Areas Pet Stations			2,006					2,270					2,568		
380 - Garbage Receptacles 12 Garbage Receptacles												18,438			
786 - Umbrellas 13 Pool Umbrellas (15%)	1,492	1,529	1,567	1,606	1,647	1,688	1,730	1,773	1,818	1,863	1,910	1,957	2,006	2,056	2,108
840 - Shade Structure Pool Sunshade															
Total 26000 - Outdoor Equipment	1,492	37,370	17,107	1,606	29,178	9,114	9,844	18,229	7,570	8,383	1,910	26,570	4,574	50,258	9,485
<b>27000 - Appliances</b>															
200 - Refrigerator Clubhouse Kitchen												3,885			
204 - Refrigerator Pool Pass Office										2,454					
260 - Cook Top Stove Clubhouse Kitchen- Stove Top												5,911			
274 - Oven: Wall Clubhouse Kitchen												6,459			
284 - Microwave Oven Clubhouse Kitchen								1,392							

See Section VI-b for Excluded Components

Reserve Component	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
Total 27000 - Appliances								1,392			2,454	16,255			
<b>29000 - Infrastructure</b>															
964 - Utilities Clubhouse						11,139									
Total 29000 - Infrastructure						11,139									
<b>30000 - Miscellaneous</b>															
810 - Maintenance Equipment Aerator- Husqvarna										19,920					
814 - Maintenance Equipment Snow Blower- Honda HSS1332A							8,416								
818 - Maintenance Equipment Snow Blower- Honda HS828		5,046													
Total 30000 - Miscellaneous		5,046					8,416		19,920						
<b>Total Expenditures Inflated @ 2.50%</b>	31,357	199,759	141,432	88,884	406,139	393,626	503,607	202,996	162,294	77,752	110,930	82,627	190,584	323,675	842,012

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Beginning Balance</b>	431,566	483,044	442,758	431,508	476,871	556,868	684,669	744,848	799,809	787,643
<b>Inflated Expenditures @ 2.5%</b>	100,313	166,915	142,196	91,172	63,475	23,855	99,661	112,414	186,446	307,653
<b>Reserve Contribution</b>	120,500	115,199	120,153	125,320	130,709	136,329	142,191	148,305	154,682	161,333
<i>Units/year @ 1357</i>	88.80	84.89	88.54	92.35	96.32	100.46	104.78	109.29	113.99	118.89
<i>Percentage Increase</i>		-4.4%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%
<b>Special Assessments / Other</b>	20,000 <sup>1</sup>	0	0	0	0	0	0	0	0	0
<b>Interest Pre Tax @ 2.50%</b>	11,291	11,430	10,793	11,215	12,762	15,328	17,648	19,070	19,598	17,862
<b>Ending Balance</b>	483,044	442,758	431,508	476,871	556,868	684,669	744,848	799,809	787,643	659,185

1) Additional reserve contribution. 2026 reserve contribution per association.

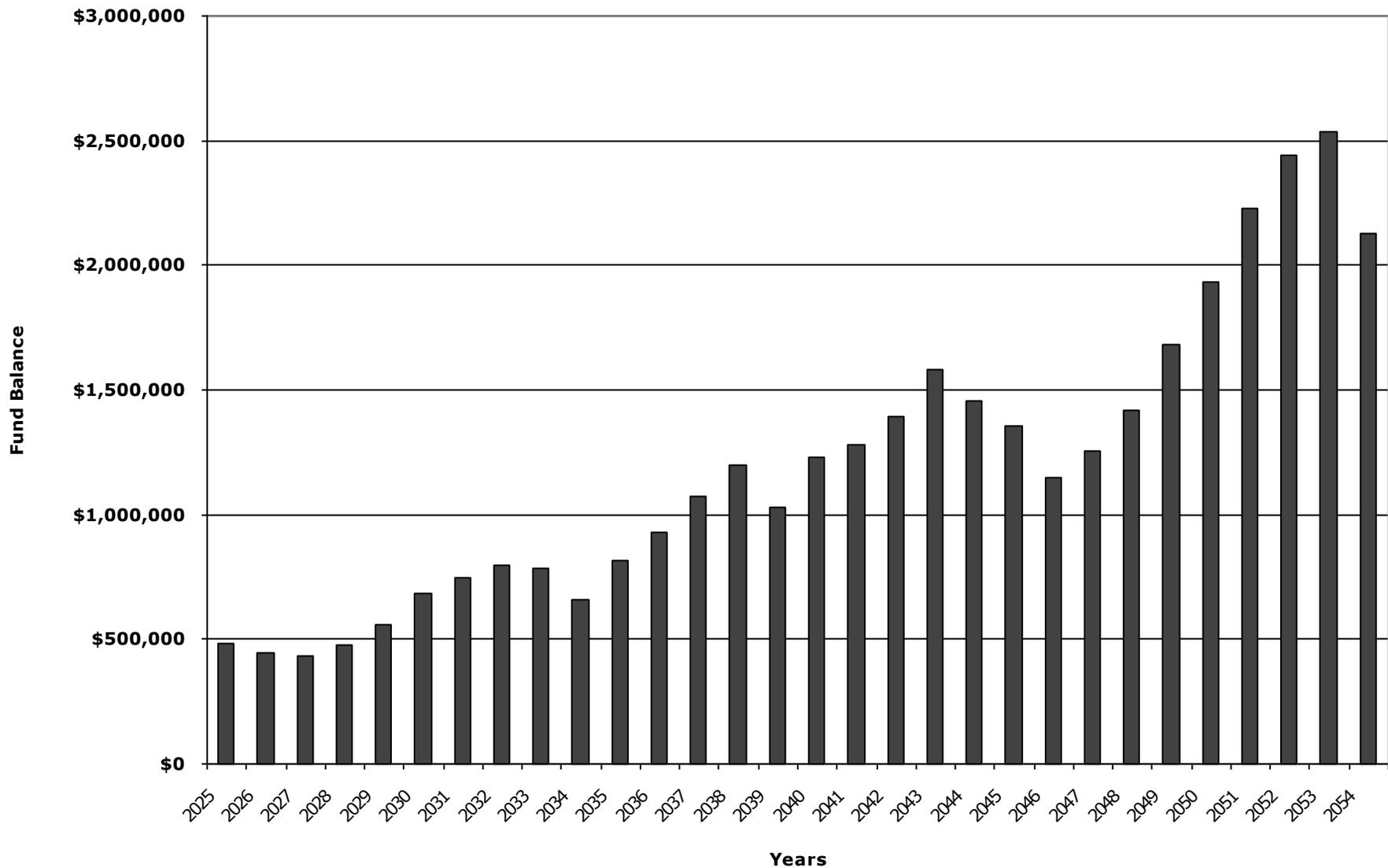
	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
<b>Beginning Balance</b>	659,185	812,844	929,236	1,073,873	1,197,060	1,026,740	1,230,952	1,278,806	1,396,344	1,579,863
<b>Inflated Expenditures @ 2.5%</b>	32,784	80,621	63,146	95,773	396,909	31,357	199,759	141,432	88,884	406,139
<b>Reserve Contribution</b>	168,270	175,506	183,053	190,924	199,134	207,697	216,628	225,943	235,659	245,792
<i>Units/year @ 1357</i>	124.00	129.33	134.90	140.70	146.75	153.06	159.64	166.50	173.66	181.13
<i>Percentage Increase</i>	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%
<b>Special Assessments / Other</b>	0	0	0	0	0	0	0	0	0	0
<b>Interest Pre Tax @ 2.50%</b>	18,173	21,507	24,730	28,036	27,454	27,873	30,985	33,027	36,743	37,492
<b>Ending Balance</b>	812,844	929,236	1,073,873	1,197,060	1,026,740	1,230,952	1,278,806	1,396,344	1,579,863	1,457,008

	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
<b>Beginning Balance</b>	1,457,008	1,354,452	1,149,138	1,254,702	1,416,258	1,680,116	1,930,185	2,228,939	2,440,224	2,537,024
<b>Inflated Expenditures @ 2.5%</b>	393,626	503,607	202,996	162,294	77,752	110,930	82,627	190,584	323,675	842,012
<b>Reserve Contribution</b>	256,361	267,385	278,883	290,875	303,383	316,428	330,034	344,225	359,027	374,465
<i>Units/year @ 1357</i>	188.92	197.04	205.51	214.35	223.57	233.18	243.21	253.67	264.57	275.95
<i>Percentage Increase</i>	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%
<b>Special Assessments / Other</b>	0	0	0	0	0	0	0	0	0	0
<b>Interest Pre Tax @ 2.50%</b>	34,709	30,909	29,677	32,975	38,227	44,572	51,347	57,644	61,448	57,581
<b>Ending Balance</b>	1,354,452	1,149,138	1,254,702	1,416,258	1,680,116	1,930,185	2,228,939	2,440,224	2,537,024	2,127,058

**30 Year Reserve Funding Plan Cash Flow Method - Ending Balances**

2025 Update

Prepared for the 2026 Fiscal Year



**30 Year Reserve Funding Plan Including Fully Funded Balance and % Funded**

2025 Update

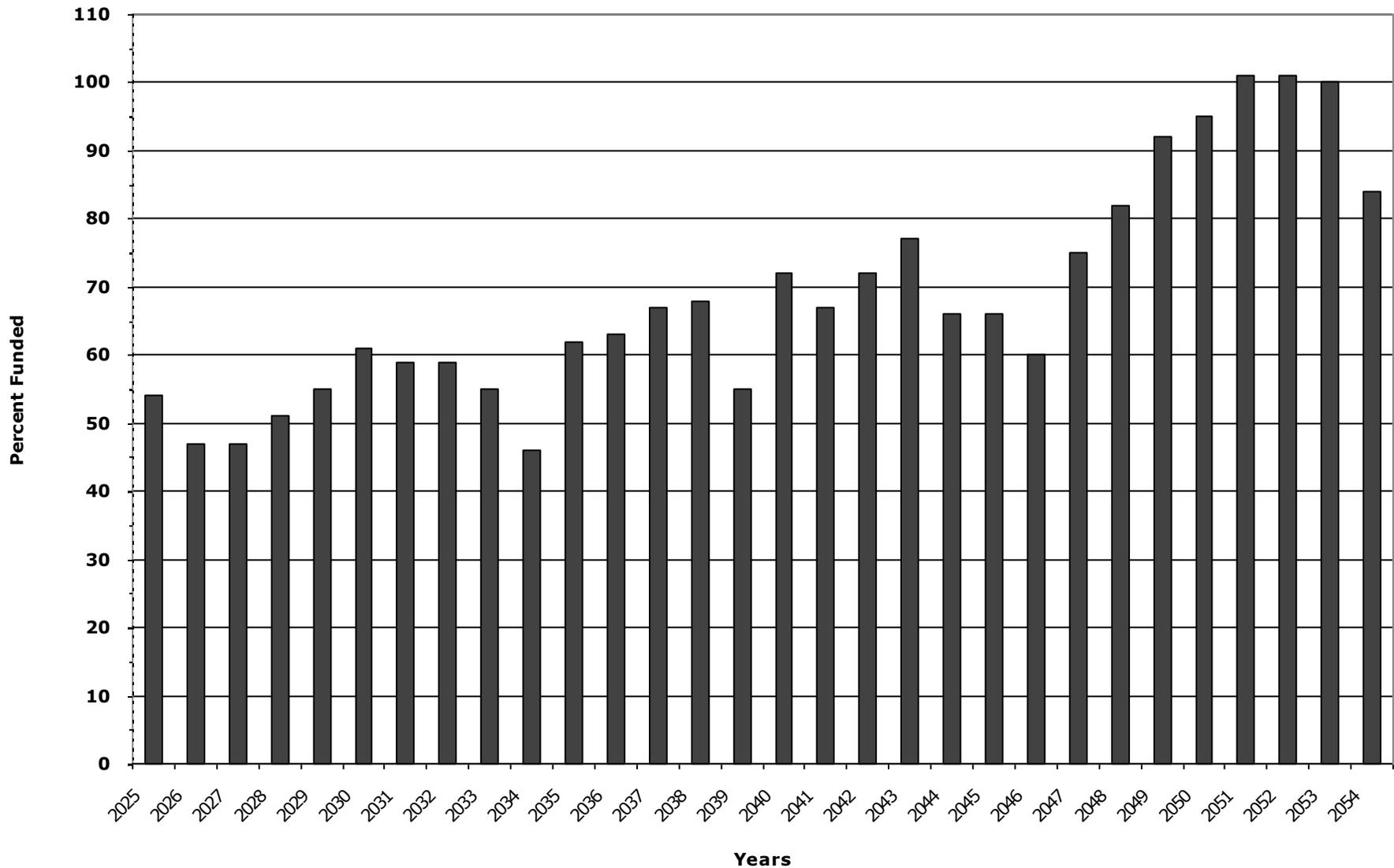
Prepared for the 2026 Fiscal Year

Year	Beginning Balance	Fully Funded Balance	Percent Funded	Inflated Expenditures @ 2.50%	Reserve Contribution	Special Assessments & Other Contributions	Interest	Ending Balance
2025	431,566	887,658	54.4%	100,313	120,500	20,000	11,291	483,044
2026	483,044	932,979	47.5%	166,915	115,199	0	11,430	442,758
2027	442,758	925,864	46.6%	142,196	120,153	0	10,793	431,508
2028	431,508	940,427	50.7%	91,172	125,320	0	11,215	476,871
2029	476,871	1,011,082	55.1%	63,475	130,709	0	12,762	556,868
2030	556,868	1,115,407	61.4%	23,855	136,329	0	15,328	684,669
2031	684,669	1,266,555	58.8%	99,661	142,191	0	17,648	744,848
2032	744,848	1,347,472	59.4%	112,414	148,305	0	19,070	799,809
2033	799,809	1,421,125	55.4%	186,446	154,682	0	19,598	787,643
2034	787,643	1,424,617	46.3%	307,653	161,333	0	17,862	659,185
2035	659,185	1,307,936	62.1%	32,784	168,270	0	18,173	812,844
2036	812,844	1,474,154	63.0%	80,621	175,506	0	21,507	929,236
2037	929,236	1,599,673	67.1%	63,146	183,053	0	24,730	1,073,873
2038	1,073,873	1,750,524	68.4%	95,773	190,924	0	28,036	1,197,060
2039	1,197,060	1,876,095	54.7%	396,909	199,134	0	27,454	1,026,740
2040	1,026,740	1,700,639	72.4%	31,357	207,697	0	27,873	1,230,952
2041	1,230,952	1,900,099	67.3%	199,759	216,628	0	30,985	1,278,806
2042	1,278,806	1,936,661	72.1%	141,432	225,943	0	33,027	1,396,344
2043	1,396,344	2,038,767	77.5%	88,884	235,659	0	36,743	1,579,863
2044	1,579,863	2,202,255	66.2%	406,139	245,792	0	37,492	1,457,008
2045	1,457,008	2,049,733	66.1%	393,626	256,361	0	34,709	1,354,452
2046	1,354,452	1,911,442	60.1%	503,607	267,385	0	30,909	1,149,138
2047	1,149,138	1,662,312	75.5%	202,996	278,883	0	29,677	1,254,702
2048	1,254,702	1,720,561	82.3%	162,294	290,875	0	32,975	1,416,258
2049	1,416,258	1,827,605	91.9%	77,752	303,383	0	38,227	1,680,116
2050	1,680,116	2,029,741	95.1%	110,930	316,428	0	44,572	1,930,185
2051	1,930,185	2,208,826	100.9%	82,627	330,034	0	51,347	2,228,939
2052	2,228,939	2,427,450	100.5%	190,584	344,225	0	57,644	2,440,224
2053	2,440,224	2,547,086	99.6%	323,675	359,027	0	61,448	2,537,024
2054	2,537,024	2,539,653	83.8%	842,012	374,465	0	57,581	2,127,058

**30 Year Reserve Funding Plan Cash Flow Method - Percent Funded**

2025 Update

Prepared for the 2026 Fiscal Year





**Section V**

Glenshire Devonshire Residents Association

**Reserve Fund Balance Forecast Component Method**

2025 Update

Prepared for the 2026 Fiscal Year

<i>Reserve Component</i>	<i>Current Repl. Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Estimated Future Replacement Costs</i>	<i>Per Year</i>	<i>2025 Fully Funded Balance</i>	<i>2026 Fully Funded Balance</i>	<i>% Per Year Straight Line</i>	<i>2026 Line Item Contribution based on Cash Flow Method</i>
<b>01000 - Paving</b>									
340 - Asphalt: Major Repairs 28,150 sf Parking Major Repairs	160,919	25	20	263,685	10,547	32,184	39,586	6.62%	7,628
<b>02000 - Concrete</b>									
220 - Walkways 4,130 sf Clubhouse Perimeter (50%)	32,934	20	0	32,934	1,647	32,934	1,688	1.03%	1,191

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2025 Fully Funded Balance	2026 Fully Funded Balance	% Per Year Straight Line	2026 Line Item Contribution based on Cash Flow Method
<b>04000 - Structural Repairs</b>									
204 - Siding 2,242 sf Clubhouse Exterior (50%)	18,936	25	6	21,960	878	14,391	15,527	0.55%	635
208 - Siding 2,471 sf Pool Building	89,080	30	21	149,616	4,987	26,724	30,436	3.13%	3,607
550 - Bridge Maintenance 830 sf Lake & School Boardwalk Decking (50%)	12,396	8	1	12,706	1,588	10,847	12,706	1.00%	1,149
554 - Bridge Maintenance 830 sf Lake & School Bdwk Structural (10%)	4,274	3	1	4,381	1,460	2,850	4,381	0.92%	1,056
800 - Wood: Gazebo Repairs 900 sf BBQ Area Shade Structure	1,854	10	2	1,948	195	1,483	1,710	0.12%	141
912 - Doors 4 Clubhouse Storefront Type Doors 4 Of 9[se:2]	13,000	30	29	13,302	443	426	666	0.28%	321
913 - Doors 2026 Only[nr:1]	6,500	1	1	6,663	3,331	3,250	0	2.09%	2,409
914 - Doors 5 Clubhouse Storefront Type Doors 5 Of 9	17,153	30	29	35,101	1,170	572	1,172	0.73%	846
916 - Doors 6 Clubhouse Storefront Type Doors-Previous Sliders	20,584	30	29	42,122	1,404	686	1,407	0.88%	1,015
920 - Doors 10 Clubhouse Interior Doors	7,095	30	29	14,519	484	236	485	0.30%	350
924 - Doors 7 Pool Building	16,655	30	21	27,974	932	4,997	5,690	0.59%	674
928 - Doors Pool Building Overhead Roll-Up Door	1,360	30	21	2,284	76	408	465	0.05%	55
936 - Windows Northwest Replacements	24,575	30	29	50,290	1,676	819	1,679	1.05%	1,212
940 - Windows Northeast Replacements	12,595	30	29	25,774	859	420	861	0.54%	621
944 - Windows Office Interior To Greatroom Windows	7,797	30	29	15,956	532	260	533	0.33%	385
948 - Windows Southwest Replacements	12,595	30	29	25,774	859	420	861	0.54%	621
952 - Windows Front Replacements	12,595	30	29	25,774	859	420	861	0.54%	621
Sub-total [04000 - Structural Repairs]	279,042			476,143	21,736	69,208	79,439	13.64%	15,719

<i>Reserve Component</i>	<i>Current Repl. Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Estimated Future Replacement Costs</i>	<i>Per Year</i>	<i>2025 Fully Funded Balance</i>	<i>2026 Fully Funded Balance</i>	<i>% Per Year Straight Line</i>	<i>2026 Line Item Contribution based on Cash Flow Method</i>
<b>04500 - Decking/Balconies</b>									
100 - Composite 445 sf CH Front Entry- Structural Mod	75,169	40	28	150,075	3,752	22,551	25,041	2.36%	2,713
110 - Composite 445 sf CH Front Entry-Decking/Railing Repair	22,917	40	8	27,923	698	18,334	19,380	0.44%	505
120 - Wood 445 sf CH Northeast- Structural Mod	48,127	40	32	0	0	9,625	11,099	0.00%	0
130 - Composite 200 sf CH Northeast- Decking/Railing Only	10,300	40	32	0	0	2,060	2,375	0.00%	0
140 - Wood 445 sf CH Southwest- Structural Mod	44,362	40	39	0	0	1,109	2,274	0.00%	0
150 - Composite 184 sf CH Southwest- Decking/Railings Only	17,578	40	19	28,101	703	9,228	9,910	0.44%	508
160 - Wood 890 sf CH Northwest- Structural Mod	61,701	40	39	0	0	1,543	3,162	0.00%	0
170 - Composite 456 sf CH Northwest- Decking/Railings Only	22,351	40	19	35,731	893	11,734	12,600	0.56%	646
Sub-total [04500 - Decking/Balconies]	302,506			241,831	6,046	76,184	85,841	3.80%	4,372
<b>05000 - Roofing</b>									
440 - Pitched: Dimensional Composition 28 Squares- Pool Building	15,862	25	16	23,547	942	5,710	6,503	0.59%	681
444 - Pitched: Dimensional Composition 9 Squares- BBQ Shade Structure	5,098	25	2	5,357	214	4,691	5,017	0.13%	155
680 - Pitched: Metal 55 Squares- Clubhouse	82,426	40	8	100,428	2,511	65,941	69,701	1.58%	1,816
780 - Heat Tape 110 lf Pool Building Roof	2,124	10	1	2,177	218	1,912	2,177	0.14%	157
Sub-total [05000 - Roofing]	105,511			131,509	3,885	78,253	83,399	2.44%	2,809

<i>Reserve Component</i>	<i>Current Repl. Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Estimated Future Replacement Costs</i>	<i>Per Year</i>	<i>2025 Fully Funded Balance</i>	<i>2026 Fully Funded Balance</i>	<i>% Per Year Straight Line</i>	<i>2026 Line Item Contribution based on Cash Flow Method</i>
<b>08000 - Rehab</b>									
100 - General Clubhouse	10,758	18	16	15,971	887	1,195	1,838	0.56%	642
102 - General 12 Clubhouse - Floor Mats	5,747	15	2	6,038	403	4,981	5,498	0.25%	291
103 - General Clubhouse - Floor Mats (2026 Only)[nr:1]	300	2	1	308	154	150	308	0.10%	111
104 - General Pool Building Office	6,123	25	16	9,090	364	2,204	2,511	0.23%	263
106 - Doors 40 Clubhouse - Rekey	6,500	15	0	6,500	433	6,500	444	0.27%	313
220 - Restrooms Clubhouse Upstairs	3,718	15	5	4,207	280	2,479	2,795	0.18%	203
224 - Bathrooms 2 Clubhouse Downstairs Pool Bathrooms	16,851	20	9	21,044	1,052	9,268	10,363	0.66%	761
230 - Kitchen Clubhouse	30,086	25	2	31,609	1,264	27,679	29,605	0.79%	914
Sub-total [08000 - Rehab]	80,084			94,768	4,838	54,457	53,362	3.04%	3,498

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2025 Fully Funded Balance	2026 Fully Funded Balance	% Per Year Straight Line	2026 Line Item Contribution based on Cash Flow Method
<b>12000 - Pool</b>									
110 - Resurface 252 lf Lap Pool	148,991	10	9	186,069	18,607	14,899	30,543	11.68%	13,456
114 - Resurface 51 lf Wading Pool	17,335	10	8	21,121	2,112	3,467	5,330	1.33%	1,527
200 - Edge: Tile, Coping, Mastic 252 lf Lap Pool	29,204	24	23	51,533	2,147	1,217	2,494	1.35%	1,553
204 - Edge: Tile, Coping, Mastic 51 lf Wading Pool	3,572	24	22	6,150	256	298	458	0.16%	185
400 - ADA Chair Lift Lap Pool	10,892	10	2	11,444	1,144	8,714	10,048	0.72%	828
640 - Deck: Replace 8,240 sf Lap & Wading Pool Deck Pavers	97,178	30	21	163,219	5,441	29,154	33,203	3.42%	3,935
700 - Chemical System Lap Pool Saline System	18,777	10	7	22,320	2,232	5,633	7,699	1.40%	1,614
702 - Chemical System 2 Lap Pool CAT Chemical Sensors	670	1	1	686	343	335	686	0.22%	248
704 - Chemical System Wading Pool Salt Water System	5,568	10	7	6,619	662	1,670	2,283	0.42%	479
706 - Chemical System 2 Wading Pool CAT Chemical Sensors	670	1	1	686	343	335	686	0.22%	248
708 - Chemical System Lap Pool Stenner Pump	809	5	1	829	166	647	829	0.10%	120
712 - Chemical System Wading Pool Stenner Pump	809	5	1	829	166	647	829	0.10%	120
714 - Drain Covers Pool Drain & Skimmer Covers	2,724	5	1	2,792	558	2,179	2,792	0.35%	404
716 - Equipment: Replacement Lap Pool Sondex Heat Exchanger	4,815	10	1	4,936	494	4,334	4,936	0.31%	357
718 - Equipment: Replacement Pool Wave Vacuum	1,648	10	7	1,959	196	494	676	0.12%	142
720 - Equipment: Replacement 2 Lap Pool Pressure Tanks	1,617	20	11	2,122	106	728	829	0.07%	77
724 - Heater Lap Pool Boiler	37,034	15	1	37,959	2,531	34,565	37,959	1.59%	1,830
728 - Heater Wading Pool	5,500	10	0	5,500	550	5,500	564	0.35%	398
730 - Filter Lap Pool	16,336	15	6	18,945	1,263	9,801	11,163	0.79%	913
732 - Filter Lap Pool- Sand Replacement	5,686	5	2	5,973	1,195	3,411	4,662	0.75%	864
734 - Filter Wading Pool	2,045	14	5	2,313	165	1,314	1,497	0.10%	119

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2025 Fully Funded Balance	2026 Fully Funded Balance	% Per Year Straight Line	2026 Line Item Contribution based on Cash Flow Method
<b>12000 - Pool</b>									
736 - Filter Wading Pool- Sand Replacement	603	14	5	682	49	387	441	0.03%	35
738 - Pumps Pool Pump VFD	2,893	25	22	4,981	199	347	474	0.13%	144
740 - Pumps Pool Grundfos Heater Pump	2,446	8	1	2,507	313	2,140	2,507	0.20%	227
744 - Pumps Lap Pool Pentair 7.5 HP Pump	7,637	6	3	8,225	1,371	3,819	5,219	0.86%	991
748 - Pumps Wading Pool Hayward 2.7 VS HP Pump	3,306	8	6	3,834	479	827	1,271	0.30%	347
750 - Cover Lap Pool Cover (3 in 1)	9,095	9	8	11,081	1,231	1,011	2,072	0.77%	890
754 - Cover Lap Pool Safety Cover	11,840	15	10	15,156	1,010	3,947	4,854	0.63%	731
756 - Cover Wading Pool	1,627	8	2	1,710	214	1,221	1,460	0.13%	155
760 - Lane Ropes 225 lf Lap Pool	3,059	5	2	3,214	643	1,835	2,508	0.40%	465
764 - Chemical System 2 Lap & Wading Pools- Hayward Cat Chem Controllers	4,120	5	3	4,437	887	1,648	2,534	0.56%	642
768 - Miscellaneous 2 Pool & Spa Auto Fills	3,433	10	8	4,183	418	687	1,056	0.26%	302
772 - Miscellaneous Pool Bldg-Tankless Water Heater & Eye Wash Station	12,350	12	11	16,204	1,350	1,029	2,110	0.85%	977
950 - Furniture: Lifeguard Chair 3 Pool	2,426	10	2	2,548	255	1,941	2,238	0.16%	184
990 - Storage Reel Lap Pool Cover Reel	3,538	10	2	3,717	372	2,830	3,264	0.23%	269
994 - Miscellaneous 3 Pool Sunshades	18,494	10	3	19,916	1,992	12,946	15,165	1.25%	1,440
Sub-total [12000 - Pool]	498,744			656,398	51,460	165,955	207,338	32.30%	37,214

<i>Reserve Component</i>	<i>Current Repl. Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Estimated Future Replacement Costs</i>	<i>Per Year</i>	<i>2025 Fully Funded Balance</i>	<i>2026 Fully Funded Balance</i>	<i>% Per Year Straight Line</i>	<i>2026 Line Item Contribution based on Cash Flow Method</i>
<b>17000 - Tennis Court</b>									
100 - Reseal 13,200 sf [2] Tennis Courts	29,650	7	0	29,650	4,236	29,650	4,342	2.66%	3,063
500 - Resurface 13,200 sf [2] Tennis Courts	89,734	21	14	126,791	6,038	29,911	35,039	3.79%	4,366
700 - Screen Fence Screen - North Side	1,159	15	12	1,558	104	232	317	0.07%	75
701 - Screen Fence Screen - North Side (2025 Only)[nr:1]	1,502	1	0	0	0	1,502	0	0.00%	0
900 - Miscellaneous 2 Fence Shade Cabanas	1,627	5	3	1,753	351	651	1,001	0.22%	253
Sub-total [17000 - Tennis Court]	123,672			159,752	10,728	61,946	40,698	6.73%	7,758
<b>17500 - Basketball / Sport Court</b>									
300 - Basketball Standard Tennis Court	2,045	15	2	2,148	143	1,772	1,956	0.09%	104
<b>18000 - Landscaping</b>									
100 - Irrigation: Misc. Sprinkler System	17,428	20	14	24,625	1,231	5,228	6,252	0.77%	890
104 - Irrigation: Misc. Pool Area Landscaping/Irrigation	13,900	15	9	17,359	1,157	5,560	6,649	0.73%	837
300 - Irrigation: Backflow Preventors Clubhouse South Buried Backflow	2,719	20	1	2,787	139	2,583	2,787	0.09%	101
400 - Turf Renovation Flag Pole Lawn	20,229	20	14	28,583	1,429	6,069	7,257	0.90%	1,034
456 - Pathways & Trails Lake Trail Improvements	23,113	5	4	25,513	5,103	4,623	9,476	3.20%	3,690
Sub-total [18000 - Landscaping]	77,389			98,867	9,060	24,063	32,422	5.69%	6,552

<i>Reserve Component</i>	<i>Current Repl. Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Estimated Future Replacement Costs</i>	<i>Per Year</i>	<i>2025 Fully Funded Balance</i>	<i>2026 Fully Funded Balance</i>	<i>% Per Year Straight Line</i>	<i>2026 Line Item Contribution based on Cash Flow Method</i>
<b>19000 - Fencing</b>									
100 - Chain Link: 10' 76 lf Mesh at Tennis Court Divider	3,523	30	23	6,216	207	822	963	0.13%	150
130 - Chain Link: 10' 500 lf Tennis Court Perimeter	46,350	30	22	79,795	2,660	12,360	14,253	1.67%	1,924
224 - Wrought Iron 684 lf Pool Perimeter (10%)	3,523	30	21	5,916	197	1,057	1,204	0.12%	143
228 - Wrought Iron 171 lf Tot Lot Perimeter	13,900	30	0	13,900	463	13,900	475	0.29%	335
234 - Wrought Iron 684 lf Pool Perimeter (90%)	31,703	30	6	36,766	1,226	25,363	27,080	0.77%	886
340 - Wood: 6' 40 lf Trash Enclosure	6,983	18	1	7,158	398	6,595	7,158	0.25%	288
360 - Wood: Split Rail 281 lf Clubhouse North Perimeter	5,745	25	7	6,829	273	4,137	4,475	0.17%	198
Sub-total [19000 - Fencing]	111,727			156,581	5,424	64,233	55,607	3.40%	3,922
<b>20000 - Lighting</b>									
100 - Exterior: Misc. Fixtures 10 Clubhouse	1,082	15	1	1,109	74	1,009	1,109	0.05%	53
104 - Exterior: Misc. Fixtures 7 Pool Pass Building	1,154	15	6	1,338	89	692	788	0.06%	64
Sub-total [20000 - Lighting]	2,235			2,446	163	1,702	1,897	0.10%	118
<b>21000 - Signage</b>									
714 - Wood Monument Cobble Base Monument W/Trellis/Signage-West Entry	12,036	15	3	12,961	864	9,628	10,692	0.54%	625
718 - Wood Monument Clubhouse Tri-Post Monument	7,220	15	3	7,775	518	5,776	6,414	0.33%	375
722 - Wood Monument All Wood Monument- East Entrance	7,222	15	3	7,777	518	5,777	6,415	0.33%	375
Sub-total [21000 - Signage]	26,477			28,513	1,901	21,182	23,521	1.19%	1,375

<i>Reserve Component</i>	<i>Current Repl. Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Estimated Future Replacement Costs</i>	<i>Per Year</i>	<i>2025 Fully Funded Balance</i>	<i>2026 Fully Funded Balance</i>	<i>% Per Year Straight Line</i>	<i>2026 Line Item Contribution based on Cash Flow Method</i>
<b>22000 - Office Equipment</b>									
200 - Computers, Misc. 3 Pass Office Laptops	1,931	5	2	2,029	406	1,159	1,584	0.25%	293
210 - Computers, Misc. Administration Office Desktop	1,514	5	1	1,552	310	1,211	1,552	0.19%	224
218 - Computers, Misc. Clerical Office Desktop	1,514	5	1	1,552	310	1,211	1,552	0.19%	224
220 - Computers, Misc. GM Office Desktop	1,514	5	1	1,552	310	1,211	1,552	0.19%	224
222 - Computers, Misc. 2 Office Laptops- Maintenance & Operations	1,648	5	2	1,731	346	989	1,351	0.22%	250
224 - Computers, Misc. Office Laptops- Manager	1,808	5	2	1,899	380	1,085	1,482	0.24%	275
230 - Computers, Misc. Pool System- Printer, Scanner, Software	3,605	4	1	3,695	924	2,704	3,695	0.58%	668
260 - iPad Office iPad	1,030	5	2	1,082	216	618	845	0.14%	157
300 - Copier Office Copier	8,523	10	9	10,644	1,064	852	1,747	0.67%	770
Sub-total [22000 - Office Equipment]	23,087			25,737	4,268	11,040	15,360	2.68%	3,086
<b>23000 - Mechanical Equipment</b>									
200 - Furnace 2 Clubhouse- Furnaces #4 & #2	15,563	15	1	15,952	1,063	14,526	15,952	0.67%	769
210 - HVAC Clubhouse Office Air Conditioner	7,782	12	1	7,976	665	7,133	7,976	0.42%	481
220 - HVAC UV Air Scrubber Upgrade	1,922	12	9	2,400	200	480	657	0.13%	145
410 - Solar System Pool/Maintenance Bldg Solar Panels	82,915	15	14	117,157	7,810	5,528	11,332	4.90%	5,648
600 - Water Heater Clubhouse	4,084	12	1	4,186	349	3,744	4,186	0.22%	252
Sub-total [23000 - Mechanical Equipment]	112,265			147,671	10,087	31,411	40,103	6.33%	7,295

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2025 Fully Funded Balance	2026 Fully Funded Balance	% Per Year Straight Line	2026 Line Item Contribution based on Cash Flow Method
<b>24000 - Furnishings</b>									
200 - Chairs 66 Clubhouse- Padded Folding Chairs	2,719	5	2	2,857	571	1,632	2,230	0.36%	413
204 - Chairs 65 Clubhouse- Non Padded Folding Chairs	1,808	18	2	1,899	106	1,607	1,750	0.07%	76
330 - Tables 23 Folding Tables	5,543	20	2	5,824	291	4,989	5,398	0.18%	211
334 - Tables 7 Square Folding Tables	577	20	3	621	31	490	532	0.02%	22
620 - Office Desk, Chair 2 Office Sets	2,647	10	2	2,781	278	2,118	2,442	0.17%	201
622 - Office Desk, Chair Office Set	793	10	3	854	85	555	650	0.05%	62
680 - Lockers Clubhouse Lower Floor	2,719	18	5	3,077	171	1,964	2,168	0.11%	124
900 - Miscellaneous 4 Chair & Table Dollies	1,648	20	3	1,775	89	1,401	1,520	0.06%	64
910 - Window Coverings CH Upstairs- Roller Sun Shades	2,915	20	11	3,825	191	1,312	1,494	0.12%	138
Sub-total [24000 - Furnishings]	21,369			23,512	1,814	16,067	18,184	1.14%	1,312
<b>24500 - Audio / Visual</b>									
120 - Television Clubhouse	1,159	10	7	1,377	138	348	475	0.09%	100
<b>24600 - Safety / Access</b>									
560 - Cameras 8 Security Cameras	989	6	3	1,065	177	494	676	0.11%	128
<b>25000 - Flooring</b>									
200 - Carpeting 39 Sq. Yds. Clubhouse Office	3,214	15	1	3,294	220	2,999	3,294	0.14%	159
204 - Carpeting 65 Sq. Yds. Clubhouse Lower Floor	6,025	15	5	6,817	454	4,017	4,529	0.29%	329
400 - Tile 1,048 sf Downstairs Pool Bathroom Wall Tile	17,271	22	11	22,661	1,030	8,636	9,656	0.65%	745
700 - Vinyl 1,895 sf Clubhouse	15,615	18	2	16,405	911	13,880	15,116	0.57%	659
920 - Coatings 734 sf CH Downstairs Pool Bathroom Epoxy	9,715	12	1	9,958	830	8,905	9,958	0.52%	600
924 - Coatings 314 sf Pool Pass Building Office Epoxy Floor	4,156	12	3	4,476	373	3,117	3,550	0.23%	270
Sub-total [25000 - Flooring]	55,996			63,611	3,818	41,554	46,103	2.40%	2,761

<i>Reserve Component</i>	<i>Current Repl. Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Estimated Future Replacement Costs</i>	<i>Per Year</i>	<i>2025 Fully Funded Balance</i>	<i>2026 Fully Funded Balance</i>	<i>% Per Year Straight Line</i>	<i>2026 Line Item Contribution based on Cash Flow Method</i>
<b>25500 - Wallcoverings</b>									
300 - FRP 392 sf Pool Equipment Room	1,857	25	16	2,757	110	669	761	0.07%	80
<b>26000 - Outdoor Equipment</b>									
100 - Tot Lot: Play Equipment Playground- Little Tikes Structure	13,617	18	1	13,957	775	12,860	13,957	0.49%	561
104 - Tot Lot: Play Equipment 2 Swing Sets	4,089	25	11	5,365	215	2,290	2,515	0.13%	155
140 - Tot Lot: Safety Surface Tot Lot Safety Surface Wood Fibre (EWF)	3,605	5	4	3,979	796	721	1,478	0.50%	576
144 - Tot Lot: Safety Surface 175 lf Tot Lot Safety Surface Border	3,605	20	1	3,695	185	3,425	3,695	0.12%	134
280 - Picnic Tables 11 Clubhouse Deck & BBQ Area- Plastic Type	4,532	18	2	4,761	265	4,028	4,387	0.17%	191
284 - Picnic Tables BBQ Area- Composite Type	1,226	18	3	1,320	73	1,021	1,117	0.05%	53
288 - Picnic Tables 3 Various Areas- 8' Wood	3,260	20	3	3,511	176	2,771	3,007	0.11%	127
306 - Benches 11 Various Area Benches	8,894	15	2	9,344	623	7,708	8,509	0.39%	451
330 - Chairs 5 Pool Sand Chairs	2,060	10	2	2,164	216	1,648	1,900	0.14%	157
334 - Chairs 40 Pool Vinyl Strap Chairs	7,416	12	4	8,186	682	4,944	5,701	0.43%	493
340 - Chaise Lounges 56 Pool Lounges	16,727	12	4	18,464	1,539	11,151	12,859	0.97%	1,113
342 - Chairs 15 Adirondack Chairs	6,180	15	7	7,346	490	3,296	3,801	0.31%	354
360 - Bear Boxes Clubhouse & Gazebo Bear Boxes	3,250	20	6	3,769	188	2,275	2,498	0.12%	136
376 - Pet Stations 4 Various Areas Pet Stations	1,318	5	2	1,385	277	791	1,081	0.17%	200
380 - Garbage Receptacles 12 Garbage Receptacles	9,703	18	8	11,822	657	5,390	6,078	0.41%	475
786 - Umbrellas 13 Pool Umbrellas (15%)	1,030	1	1	1,056	528	515	1,056	0.33%	382
840 - Shade Structure Pool Sunshade	10,327	30	0	10,327	344	10,327	353	0.22%	249
Sub-total [26000 - Outdoor Equipment]	100,838			110,451	8,028	75,162	73,991	5.04%	5,806

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2025 Fully Funded Balance	2026 Fully Funded Balance	% Per Year Straight Line	2026 Line Item Contribution based on Cash Flow Method
<b>27000 - Appliances</b>									
200 - Refrigerator Clubhouse Kitchen	2,045	12	2	2,148	179	1,704	1,921	0.11%	129
204 - Refrigerator Pool Pass Office	1,324	12	1	1,357	113	1,213	1,357	0.07%	82
260 - Cook Top Stove Clubhouse Kitchen- Stove Top	3,111	12	2	3,268	272	2,592	2,923	0.17%	197
274 - Oven: Wall Clubhouse Kitchen	3,399	12	2	3,571	298	2,833	3,194	0.19%	215
284 - Microwave Oven Clubhouse Kitchen	809	10	2	849	85	647	746	0.05%	61
Sub-total [27000 - Appliances]	10,686			11,193	947	8,989	10,140	0.59%	685
<b>29000 - Infrastructure</b>									
964 - Utilities Clubhouse	6,798	30	20	11,139	371	2,266	2,555	0.23%	269
<b>30000 - Miscellaneous</b>									
810 - Maintenance Equipment Aerator- Husqvarna	11,289	10	3	12,157	1,216	7,902	9,257	0.76%	879
814 - Maintenance Equipment Snow Blower- Honda HSS1332A	5,011	10	1	5,136	514	4,510	5,136	0.32%	371
818 - Maintenance Equipment Snow Blower- Honda HS828	3,399	15	1	3,484	232	3,172	3,484	0.15%	168
Sub-total [30000 - Miscellaneous]	19,699			20,777	1,962	15,584	17,877	1.23%	1,419
<b>Totals</b>	<b>2,158,030</b>			<b>2,764,866</b>	<b>159,297</b>	<b>887,658</b>	<b>932,979</b>	<b>100.00%</b>	<b>115,199</b>
						[A]	[B]		
						[EndBal]	[EndBal]		
						[A]	[B]		
<b>Percent Funded</b>						<b>54.42%</b>	<b>47.46%</b>		

**01000 - Paving**

340 - Asphalt: Major Repairs	Useful Life 25	Remaining Life 20
28,150 sf Parking Major Repairs	Quantity 28,150	Unit of Measure Square Feet
	Cost /SqFt \$5.72	
	% Included 100.00%	Total Cost/Study \$160,919
Summary	Replacement Year 2045	Future Cost \$263,685

This is for major excavation, recompaction and installation of new hot mix asphalt to selected areas.

2020- \$130,225 was expended for a complete remove and replace.  
 2019- \$131,975 is anticipated. Later moved to 2020 due to scheduling.  
 2017- Remaining life reduced from 2021 to 2019.  
 2016- The paving is at the end of its useful life.  
 1989- Placed in service.

**02000 - Concrete**

220 - Walkways	Useful Life 20	Remaining Life 0
4,130 sf Clubhouse Perimeter (50%)	Quantity 4,130	Unit of Measure Square Feet
	Cost /SqFt \$15.95	Qty * \$/SqFt \$65,868
	% Included 50.00%	Total Cost/Study \$32,934
Summary	Replacement Year 2025	Future Cost \$32,934

This is to cut, grind or repair concrete flatwork to remove or minimize vertical displacements and to maintain functionality. Since the concrete useful life exceeds the scope of this study, this component provides for replacing on a percentage basis.

clubhouse perimeter- 2,330 sf  
 tennis court perimeter- 900 sf  
 BBQ shade structure- 900 sf

2025- Per client, \$32,934 was expended for unspecified scope.  
 2024- Remaining life extended from 2024 to 2025 per client. Continued vertical displacements was observed.  
 2023- No work indicated, increased remaining life from 2023 to 2024.  
 2022- Per client 9/23/2022, change remaining life from 2022 to 2023.  
 2021- Per client, defer to 2022 and increase amount to \$30,000 for 50-60% replacement. BRG changed the useful life from 5 to 20. **Vertical displacements were observed which should be remedied sooner rather than later.**  
 2018- Estimate increased per client as they thought may be low.  
 2016- There is a failure area at the northeast side of the clubhouse near the tennis court entry.

**04000 - Structural Repairs**

204 - Siding	Useful Life 25	Remaining Life 6	
2,242 sf Clubhouse Exterior (50%)	Quantity 2,242	Unit of Measure Square Feet	
	Cost /SqFt \$16.89	Qty * \$/SqFt \$37,872	
	% Included 50.00%	Total Cost/Study \$18,936	
Summary	Replacement Year 2031	Future Cost \$21,960	

This is to replace siding. The actual scope of the work will depend on what is found after the existing siding is removed. Beam outriggers should be considered for repair/replacement to coincide with siding work.

2021- The clubhouse siding is in fair to good condition. Reduced useful life from 30 to 25 years and replacement scope from 100% to 50%.  
 1999- Placed in service.

208 - Siding	Useful Life 30	Remaining Life 21	
2,471 sf Pool Building	Quantity 2,471	Unit of Measure Square Feet	
	Cost /SqFt \$36.05		
	% Included 100.00%	Total Cost/Study \$89,080	
Summary	Replacement Year 2046	Future Cost \$149,616	

This is to replace siding. The actual scope of the work will depend on what is found after the existing siding is removed. If properly maintained, the siding useful life should exceed the 30 year reserve study scope.

2021- The siding has a dry appearance and needs sealing.  
 2016- Placed in service.

550 - Bridge Maintenance	Useful Life 8	Remaining Life 1	
830 sf Lake & School Boardwalk Decking (50%)	Quantity 830	Unit of Measure Square Feet	
	Cost /SqFt \$29.87	Qty * \$/SqFt \$24,792	
	% Included 50.00%	Total Cost/Study \$12,396	
Summary	Replacement Year 2026	Future Cost \$12,706	

This is to replace the decking on the boardwalk bridges. The school bridge is located at 10990 Dorchester Drive at the north perimeter. This is to replace the material in need by planning for 50% replacement of the decking only every 8 years.

school site- 6' x 180'  
 lake perimeter bridges as follows:  
 1- 6' x 230' (SW)  
 1- 6' x 60' (north)  
 1- 6' x 250' (NE)  
 1- 6' x 110' (east)

2024- Remaining life extended from 2024 to 2026 per client.  
 2023- No work indicated, increased remaining life from 2023 to 2024.  
 2022- Per client 9/23/2022, change remaining life from 2022 to 2023.  
 2021- Remaining life extended from 2021 to 2022 per client. Most transitions from decomposed granite to decking are vertical displacements.  
 2016- Major percentage of the walks were placed in service in 2006 per information received. Client provided information will further define this component.

**04000 - Structural Repairs**

554 - Bridge Maintenance	Useful Life 3	Remaining Life 1	
830 sf Lake & School Bdwk Structural (10%)	Quantity 830	Unit of Measure Square Feet	
	Cost /SqFt \$51.50	Qty * \$/SqFt \$42,745	
	% Included 10.00%	Total Cost/Study \$4,274	
Summary	Replacement Year 2026	Future Cost \$4,381	

This is to maintain the wood boardwalk bridge supports. Not totally assessable, this component provides for ongoing repair in lieu of reconstruction. The bridge located at the school is 10990 Dorchester Drive at the north perimeter.

school site- 6' x 180'  
 lake perimeter bridges as follows:  
 1- 6' x 230' (SW)  
 1- 6' x 60' (north)  
 1- 6' x 250' (NE)  
 1- 6' x 110' (east)

2024- Remaining life extended from 2024 to 2026 per client.  
 2022- Per client 9/23/2022, change remaining life from 2022 to 2023.  
 2021- Remaining life extended from 2021 to 2022 per client.  
 2018- Deferred from 2018 to 2019.  
 2016- Not totally viewable structures at the time of the site visit and therefore could not be fully assessed.  
 2006- Placed in service.

800 - Wood: Gazebo Repairs	Useful Life 10	Remaining Life 2	
900 sf BBQ Area Shade Structure	Quantity 900	Unit of Measure Square Feet	
	Cost /SqFt \$2.06		
	% Included 100.00%	Total Cost/Study \$1,854	
Summary	Replacement Year 2027	Future Cost \$1,948	

This is to repair, and maintain the wood shade structure. Complete structure replacement exceeds the 30 year reserve study scope. Roof replacement is provided for within another component.

2025- Per client, change remaining life from 2025 to 2027.  
 2024- Remaining life extended from 2024 to 2025 per client.  
 2023- No work indicated, increased remaining life from 2023 to 2024.  
 2022- Per client 9/23/2022, change remaining life from 2022 to 2023.  
 2021- Remaining life extended from 2021 to 2022 per client.  
 2000- Placed in service.

**04000 - Structural Repairs**

912 - Doors	Useful Life 30	Remaining Life 29	Treatment [se:2]
4 Clubhouse Storefront Type Doors 4 Of 9	Quantity 4	Unit of Measure Items	
	Cost /Itm \$3,250		
	% Included 100.00%	Total Cost/Study \$13,000	
Summary	Replacement Year 2054	Future Cost \$26,936	

This is to repair, replace and maintain the doors.

2- double sets store front type

2025- Per client, half or two sets were replaced in 2024. Change remaining half to replace in 2026.  
 2024- \$13,322 anticipated expenditure in 2024 per client.  
 2022- Per client 9/23/2022, change remaining life from 2022 to 2023. Per client, 10/27/22, extend remaining life from 2023 to 2026.  
 2021- Per client 9/15/2021, 4 of 9 doors anticipated for replacement in 2022 the remaining 5 doors anticipated for 2025 which are provided within another component.  
 2017- Remaining life reduced from 2029 to 2025.  
 1999- Placed in service.

913 - Doors	Useful Life 1	Remaining Life 1	Treatment [nr:1]
2026 Only	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$6,500		
	% Included 100.00%	Total Cost/Study \$6,500	
Summary	Replacement Year 2026	Future Cost \$6,663	

2025- Per client, half or two sets were replaced in 2024. Change remaining half to replace in 2026.

914 - Doors	Useful Life 30	Remaining Life 29	
5 Clubhouse Storefront Type Doors 5 Of 9	Quantity 5	Unit of Measure Items	
	Cost /Itm \$3,431		
	% Included 100.00%	Total Cost/Study \$17,153	
Summary	Replacement Year 2054	Future Cost \$35,101	

This is to repair, replace and maintain the doors.

1- single store front type  
 2- double sets store front type

2024- \$16,653 anticipated expenditure in 2024 per client.  
 2021- Per client 9/15/2021, 5 of 9 doors anticipated for 2025. 4 of 9 doors anticipated for replacement in 2022. Provided within another component.  
 2017- Remaining life reduced from 2029 to 2025.  
 1999- Placed in service.

**04000 - Structural Repairs**

916 - Doors	Useful Life 30	Remaining Life 29	
6 Clubhouse Storefront Type Doors- Previous Sliders	Quantity 6	Unit of Measure Items	
	Cost /Itm \$3,431		
	% Included 100.00%	Total Cost/Study \$20,584	
Summary	Replacement Year 2054	Future Cost \$42,122	

This is to replace the 3 sliding glass doors to storefront type doors. May take 6 doors to cover openings. Client input will further define quantity.

2024- \$19,984 anticipated expenditure in 2024 to replace the 3 sliding glass doors to storefront type doors. May take 6 doors to cover openings. Client input will further define quantity.  
 1999- Placed in service.

920 - Doors	Useful Life 30	Remaining Life 29	
10 Clubhouse Interior Doors	Quantity 10	Unit of Measure Items	
	Cost /Itm \$709		
	% Included 100.00%	Total Cost/Study \$7,095	
Summary	Replacement Year 2054	Future Cost \$14,519	

This is to replace the interior doors.

2024- \$6,888 anticipated expenditure in 2024 per client.  
 2021- Per client 9/15/2021, quantity increased from 5 to 10.  
 1999- Placed in service.

924 - Doors	Useful Life 30	Remaining Life 21	
7 Pool Building	Quantity 7	Unit of Measure Items	
	Cost /Itm \$2,379		
	% Included 100.00%	Total Cost/Study \$16,655	
Summary	Replacement Year 2046	Future Cost \$27,974	

This is to repair, replace and maintain the doors.

- 1- interior
- 2- exterior
- 4- utility

2016- Placed in service

928 - Doors	Useful Life 30	Remaining Life 21	
Pool Building Overhead Roll-Up Door	Quantity 1	Unit of Measure Items	
	Cost /Itm \$1,360		
	% Included 100.00%	Total Cost/Study \$1,360	
Summary	Replacement Year 2046	Future Cost \$2,284	

This is to replace the pool pass building maintenance 10'x10' overhead door.

**04000 - Structural Repairs**

936 - Windows	Useful Life 30	Remaining Life 29
Northwest Replacements	Quantity 1	Unit of Measure Items
	Cost /Itm \$24,575	
	% Included 100.00%	Total Cost/Study \$24,575
Summary	Replacement Year 2054	Future Cost \$50,290

This is to replace the windows.

2024- \$23,859 anticipated expenditure in 2024 per client.  
 2021- Per client 9/15/2021, remaining life extended from 2022 to 2024.

940 - Windows	Useful Life 30	Remaining Life 29
Northeast Replacements	Quantity 1	Unit of Measure Items
	Cost /Itm \$12,595	
	% Included 100.00%	Total Cost/Study \$12,595
Summary	Replacement Year 2054	Future Cost \$25,774

This is to replace the windows.

2024- \$12,228 anticipated expenditure in 2024 per client.  
 2021- Per client 9/15/2021, remaining life extended from 2022 to 2024.

944 - Windows	Useful Life 30	Remaining Life 29
Office Interior To Greatroom Windows	Quantity 1	Unit of Measure Items
	Cost /Itm \$7,797	
	% Included 100.00%	Total Cost/Study \$7,797
Summary	Replacement Year 2054	Future Cost \$15,956

This is to soundproof, as possible, the windows dividing the office from the clubhouse great room.

2024- \$7,570 anticipated expenditure in 2024 per client.  
 2021- Per client 9/15/2021, remaining life extended from 2022 to 2024.

948 - Windows	Useful Life 30	Remaining Life 29
Southwest Replacements	Quantity 1	Unit of Measure Items
	Cost /Itm \$12,595	
	% Included 100.00%	Total Cost/Study \$12,595
Summary	Replacement Year 2054	Future Cost \$25,774

This is to replace the windows. Facing parking lot.

2024- \$12,228 anticipated expenditure in 2024 per client.  
 Per client, 10/27/22, extend remaining life from 2023 to 2024.  
 2021- Remaining life extended from 2021 to 2023 per client.

**04000 - Structural Repairs**

952 - Windows	Useful Life 30	Remaining Life 29	
Front Replacements	Quantity 1	Unit of Measure	Items
	Cost /Itm \$12,595		
	% Included 100.00%	Total Cost/Study	\$12,595
Summary	Replacement Year 2054	Future Cost	\$25,774

This is to replace the windows.

2024- \$12,228 anticipated expenditure in 2024 per client.  
 2021- Per client 9/15/2021, remaining life extended from 2022 to 2024.

**04500 - Decking/Balconies**

100 - Composite	Useful Life 40	Remaining Life 28	
445 sf CH Front Entry- Structural Mod	Quantity 445	Unit of Measure	Square Feet
	Cost /SqFt \$169		
	% Included 100.00%	Total Cost/Study	\$75,169
Summary	Replacement Year 2053	Future Cost	\$150,075

This is for decking, railing and structural repairs to bring this structure to a near new condition.

deck and ramp- 445 sf  
 railings- 177 lf

2013- \$102,000 (\$229 sf) was expended for the overall renovation project to replace the deck, railings, front stairs, handicap ramp and deck structure.

110 - Composite	Useful Life 40	Remaining Life 8	
445 sf CH Front Entry-Decking/Railing Repair	Quantity 445	Unit of Measure	Square Feet
	Cost /SqFt \$51.50		
	% Included 100.00%	Total Cost/Study	\$22,917
Summary	Replacement Year 2033	Future Cost	\$27,923

This is to replace the front entrance decking surface with a composite material and to include railings as needed.

deck and ramp- 445 sf  
 railings- 177 lf

2021- Increased estimate from \$22/sf to \$45/sf.  
 2013- \$102,000 (\$229/sf) was expended for the overall renovation project to replace the deck, railings, front stairs, handicap ramp and deck structure.

**04500 - Decking/Balconies**

120 - Wood	Useful Life 40	Remaining Life 32	
445 sf CH Northeast- Structural Mod	Quantity 445	Unit of Measure	Square Feet
	Cost /SqFt \$108		
	% Included 100.00%	Total Cost/Study	\$48,127
Summary	Replacement Year 2057	Future Cost	\$106,060

This is to replace the (tennis court facing) decking structure, stairs and railing to make near new. Should client decide to repair rather than replace this stair system, information received regarding cost and scheduling will further define this component.

2018- \$37,123 total was expended including \$23,754 in 2017 and \$13,369 (\$1,223 over budget including engineering) in 2018.

2017- Client advised to increase estimate from \$32,800 to \$35,900 per a bid received.

2016- Per client 8/4/2016 email, increase estimate from \$20,025 to \$32,000 and anticipate completion in 2017.

1995- Placed in service.

130 - Composite	Useful Life 40	Remaining Life 32	
200 sf CH Northeast- Decking/Railing Only	Quantity 200	Unit of Measure	Square Feet
	Cost /SqFt \$51.50		
	% Included 100.00%	Total Cost/Study	\$10,300
Summary	Replacement Year 2057	Future Cost	\$22,699

This is to replace the NE side (tennis court facing) wood decking surface with a composite material and to include railings as needed.

deck- 184 sf  
 landing- 16 sf  
 railings- 69 lf  
 stairs- 5'x15'

2021- Increased estimate from \$28/sf to \$45/sf.

2016- Per client 8/4/2016 email, increase estimate from \$4,000 to \$5,000 and anticipate completion in 2017.

140 - Wood	Useful Life 40	Remaining Life 39	
445 sf CH Southwest- Structural Mod	Quantity 445	Unit of Measure	Square Feet
	Cost /SqFt \$99.69		
	% Included 100.00%	Total Cost/Study	\$44,362
Summary	Replacement Year 2064	Future Cost	\$116,210

This is to replace the (parking lot facing) decking structure, stairs and railing to make near new.

2024- \$43,070 overall was expended for permit, engineer, survey and structural portion of cost (\$26,004) and for decking, lattice, survey and staining portion of cost (\$17,066) to bring to a near new condition.

2023- No work indicated, increased remaining life from 2023 to 2024.

2022- Per client 9/23/2022, change remaining life from 2022 to 2023.

2021- Remaining life extended from 2021 to 2022 per client.

2018- Estimate increased slightly to match 2017 scope, and includes engineering and should be \$37,123.

2017- Client advised to use \$32,000 for upcoming work. Later in 2017, per client, cost increased 10%.

2016- Estimate based on \$102,000 for the 2013 renovation project to replace the clubhouse entrance deck structure, stairs, railings and handicap ramp.

1995- Placed in service.

**04500 - Decking/Balconies**

150 - Composite	Useful Life 40	Remaining Life 19	
184 sf CH Southwest- Decking/Railings Only	Quantity 184	Unit of Measure Square Feet	
	Cost /SqFt \$95.53		
	% Included 100.00%	Total Cost/Study \$17,578	
Summary	Replacement Year 2044	Future Cost \$28,101	

This is to replace the SW (parking lot facing) decking surface with a composite material and to include railings as needed.

deck- 184 sf  
 railings- 34 lf

2024- \$17,066 was expended for decking, lattice, survey and staining portion of cost. 2024 cost is provided with component 4500-140 structural modification.  
 2023- No work indicated, increased remaining life from 2023 to 2024.  
 2022- Per client 9/23/2022, change remaining life from 2022 to 2023.  
 2021- Remaining life extended from 2021 to 2022 per client. Increased estimate from \$23/sf to \$45/sf.  
 2016- Remaining life reduced to 3 years per client.

160 - Wood	Useful Life 40	Remaining Life 39	
890 sf CH Northwest- Structural Mod	Quantity 890	Unit of Measure Square Feet	
	Cost /SqFt \$69.33		
	% Included 100.00%	Total Cost/Study \$61,701	
Summary	Replacement Year 2064	Future Cost \$161,631	

This is to replace the (pool facing) decking structure, stairs and railing to make near new.

2024- \$59,904 overall anticipated expenditure (8/1/2024 work is in progress) for permit, engineer, survey and structural portion of cost (\$38,204) and for decking, lattice, survey and staining portion of cost (\$21,700) to bring to a near new condition.  
 2022- Per client 9/23/2022, change remaining life from 2022 to 2023. Per client, 10/27/22, extend remaining life from 2023 to 2024.  
 2021- Remaining life extended from 2021 to 2022 per client.  
 2018- Client directed to double the size of this deck as it is twice the size of others. This should all be verified at next site visit or before. Quantity was 445 sf prior to 2018 update.  
 2017- Client advised to increase estimate to \$30,000. Later in 2017, per client, cost increase 10%.  
 2016- Estimate based on \$102,000 for the renovation project to replace the clubhouse entrance deck structure, stairs, railings and handicap ramp in 2013. Client later reduced remaining life to 5 years.  
 1995- Placed in service.

170 - Composite	Useful Life 40	Remaining Life 19	
456 sf CH Northwest- Decking/Railings Only	Quantity 456	Unit of Measure Square Feet	
	Cost /SqFt \$49.02		
	% Included 100.00%	Total Cost/Study \$22,351	
Summary	Replacement Year 2044	Future Cost \$35,731	

This is to replace the NW (pool facing) wood decking surface with a composite material and to include railings as needed.

deck- 456 sf  
 railings- 41 lf

2024- \$21,700 overall anticipated expenditure (8/1/2024 work is in progress) decking, lattice, survey and staining portion of cost. 2024 cost is provided with component 4500-160 structural modification.  
 2022- Per client 9/23/2022, change remaining life from 2022 to 2023. Per client, 10/27/22, extend remaining life from 2023 to 2024.  
 2021- Remaining life extended from 2021 to 2022 per client. Increased estimate from \$23/sf to \$45/sf.

**04500 - Decking/Balconies**

**05000 - Roofing**

440 - Pitched: Dimensional Composition	Useful Life 25	Remaining Life 16	
28 Squares- Pool Building	Quantity 28	Unit of Measure Squares	
	Cost /Sqrs \$566		
	% Included 100.00%	Total Cost/Study \$15,862	
Summary	Replacement Year 2041	Future Cost \$23,547	

This is to reroof with a dimensional composition roofing product. Composition roofs should be regularly inspected and repaired as indicated to ensure maximum life.

2016- Placed in service.

444 - Pitched: Dimensional Composition	Useful Life 25	Remaining Life 2	
9 Squares- BBQ Shade Structure	Quantity 9	Unit of Measure Squares	
	Cost /Sqrs \$566		
	% Included 100.00%	Total Cost/Study \$5,098	
Summary	Replacement Year 2027	Future Cost \$5,357	

This is to reroof with a dimensional composition roofing product. Composition roofs should be regularly inspected and repaired as indicated to ensure maximum life.

2025- Per client, change remaining life from 2026 to 2027.  
 2024- Remaining life extended from 2025 to 2026 per client.  
 2000- Placed in service.

680 - Pitched: Metal	Useful Life 40	Remaining Life 8	
55 Squares- Clubhouse	Quantity 55	Unit of Measure Squares	
	Cost /Sqrs \$1,499		
	% Included 100.00%	Total Cost/Study \$82,426	
Summary	Replacement Year 2033	Future Cost \$100,428	

This is to replace the metal roofing system.

2021- Increased useful life from 30 to 40 years and remaining life from 2023 to 2033.  
 2016- Should client have this roofing assessed for cost to replace and timing, information received will further define this component.  
 1993- Placed in service.

780 - Heat Tape	Useful Life 10	Remaining Life 1	
110 lf Pool Building Roof	Quantity 110	Unit of Measure Linear Feet	
	Cost /l.f. \$19.31		
	% Included 100.00%	Total Cost/Study \$2,124	
Summary	Replacement Year 2026	Future Cost \$2,177	

This is to replace roof and gutter/downspout heat tape (electric de-icing cable).

2016- Placed in service.

**08000 - Rehab**

100 - General	Useful Life 18	Remaining Life 16	
Clubhouse	Quantity 1	Unit of Measure Building	
	Cost /Bldg \$10,758		
	% Included 100.00%	Total Cost/Study \$10,758	
Summary	Replacement Year 2041	Future Cost \$15,971	

This is to rehab and redecorate the clubhouse including items such as fixtures, lighting, window coverings, etc. Client input will further define this component. Interior doors are provided within another component.

- 2- window coverings
- 8- interior doors
- 23- interior lights

2023- \$9,854 was expended for drywall, paint, doors, windows, finish & electrical.  
 2022- Per client 9/23/2022, change remaining life from 2022 to 2023.  
 2021- Reduced remaining life from 2023 to 2022 per client.

102 - General	Useful Life 15	Remaining Life 2	
12 Clubhouse - Floor Mats	Quantity 12	Unit of Measure Items	
	Cost /Itm \$479		
	% Included 100.00%	Total Cost/Study \$5,747	
Summary	Replacement Year 2027	Future Cost \$6,038	

This is to replace the floor mats.

2025- Per client, \$300 is anticipated expense in 2026. Change remaining life from 2026 to 2027.  
 2024- \$1,000 anticipated expenditure in 2024 per client.  
 2023- \$277 was expended.  
 2022- Per client 10/28/22, add floor mats, may need replacement in near future. Added as a reserve study component, client input will further define this component.

103 - General	Useful Life 2	Remaining Life 1	Treatment [nr:1]
Clubhouse - Floor Mats (2026 Only)	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$300		
	% Included 100.00%	Total Cost/Study \$300	
Summary	Replacement Year 2026	Future Cost \$308	

This is for \$300 anticipated expenditure in 2026 per client.

104 - General	Useful Life 25	Remaining Life 16	
Pool Building Office	Quantity 1	Unit of Measure Room	
	Cost /Rm \$6,123		
	% Included 100.00%	Total Cost/Study \$6,123	
Summary	Replacement Year 2041	Future Cost \$9,090	

This is for a general rehab of the pool building office.

lower cabinet/counters- 37 lf

2016- \$650,686 total was expended for the pool project generally including the lap and wading pools, pool equipment, pool deck, pool accessories, etc. 8/10/2016, remove "Pass" from the project name per client.

**08000 - Rehab**

106 - Doors	Useful Life 15	Remaining Life 0	
40 Clubhouse - Rekey	Quantity 40	Unit of Measure Items	
	Cost /Itm \$163		
	% Included 100.00%	Total Cost/Study \$6,500	
Summary	Replacement Year 2025	Future Cost \$6,500	

This is for rekeying 40 door handle locks.

2025- Per client, \$6,500 is anticipated expense.

2024- Remaining life extended from 2024 to 2025 per client.

2022- Per client 10/28/22, add rekeying door handle locks, anticipated in near future. Added as a reserve study component.

220 - Restrooms	Useful Life 15	Remaining Life 5	
Clubhouse Upstairs	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$3,718		
	% Included 100.00%	Total Cost/Study \$3,718	
Summary	Replacement Year 2030	Future Cost \$4,207	

This is to rehab and redecorate the restrooms including items such as fixtures, lighting, vinyl flooring, etc. Client input will further define this component.

2019- Per client, extend remaining life to 2030.

2018- \$935 was expended.

2017- Estimate increased slightly from \$1,500 to \$2,800.

224 - Bathrooms	Useful Life 20	Remaining Life 9	
2 Clubhouse Downstairs Pool Bathrooms	Quantity 2	Unit of Measure Room	
	Cost /Rm \$8,425		
	% Included 100.00%	Total Cost/Study \$16,851	
Summary	Replacement Year 2034	Future Cost \$21,044	

This is to rehab and redecorate the bathrooms including items such as partitions, fixtures, lighting, etc. Flooring is provided for within another component.

- 1- urinal
- 4- showers
- 4- sinks
- 6- toilets
- 6-partitions- 46 lf

2021- Per client, the basement bathrooms were remodeled in 2014 for \$103,268. No work scope obtained. No break down on component cost such as tile, fixtures, etc. Increased estimate from \$4,525/rm to \$7,000/rm. Client input will further define this component.

2014- Placed in service.

**08000 - Rehab**

230 - Kitchen	Useful Life 25	Remaining Life 2	
Clubhouse	Quantity 1	Unit of Measure Room	
	Cost /Rm \$30,086		
	% Included 100.00%	Total Cost/Study \$30,086	
Summary	Replacement Year 2027	Future Cost \$31,609	

This is to rehab and redecorate the kitchen including items such as cabinets, countertops, fixtures, lighting, etc. Client input will further define this component. Appliances are provided for within other components.

lower cabinets/counters- 46 lf  
 floor-ceiling cabinet- 7'x3'  
 1- double sink  
 1- single sink

2025- Per client, change remaining life from 2026 to 2027.  
 2024- Remaining life extended from 2025 to 2026 per client.  
 2022- Per client 9/23/2022, change remaining life from 2022 to 2023. Per client, 10/27/22, extend remaining life from 2023 to 2025.  
 2021- Per client 9/15/2021, Increased cost from \$16,000 to \$25,000. Reduced remaining life from 2023 to 2022 per client.  
 2017- Increased estimate from \$9,500 to \$15,000.  
 1998- Placed in service.

**12000 - Pool**

110 - Resurface	Useful Life 10	Remaining Life 9	
252 lf Lap Pool	Quantity 252	Unit of Measure Linear Feet	
	Cost /l.f. \$591		
	% Included 100.00%	Total Cost/Study \$148,991	
Summary	Replacement Year 2034	Future Cost \$186,069	

This is to resurface the pool including start-up costs.

2024- \$144,651 anticipated for resurfacing. Remaining life reduced from 2026 to 2024 per client.  
 2020- \$5,500 was expended for interim acid wash/polish.  
 2016- \$155,000 total was expended for complete lap and wading pool rehabs.

114 - Resurface	Useful Life 10	Remaining Life 8	
51 lf Wading Pool	Quantity 51	Unit of Measure Linear Feet	
	Cost /l.f. \$340		
	% Included 100.00%	Total Cost/Study \$17,335	
Summary	Replacement Year 2033	Future Cost \$21,121	

This is to resurface the pool including start-up costs.

2023- \$15,941 was expended.  
 2022- \$15,392 is anticipated in 2023, per client 9/23/2022. Increased cost from \$8,752 to \$15,392.  
 2021- Work is anticipated per client.  
 2020- Per client 10/14/2020, move to 2021 for replacement cost of \$8,500  
 2019- Client advised this is being done in 2019. Later moved to 2020.  
 2016- \$155,000 total was expended for complete main and wading pool rehabs.

**12000 - Pool**

200 - Edge: Tile, Coping, Mastic	Useful Life 24	Remaining Life 23	
252 lf Lap Pool	Quantity 252	Unit of Measure	Linear Feet
	Cost /l.f. \$116		
	% Included 100.00%	Total Cost/Study	\$29,204
Summary	Replacement Year 2048	Future Cost	\$51,533

This is to replace the tile, coping and mastic in conjunction with every other resurfacing cycle.

2024- \$28,353 anticipated expenditure to replace all tile with the resurfacing. Cost per client.  
 2016- Placed in service.

204 - Edge: Tile, Coping, Mastic	Useful Life 24	Remaining Life 22	
51 lf Wading Pool	Quantity 51	Unit of Measure	Linear Feet
	Cost /l.f. \$70.04		
	% Included 100.00%	Total Cost/Study	\$3,572
Summary	Replacement Year 2047	Future Cost	\$6,150

This is to replace the tile, coping and mastic in conjunction with every other resurfacing cycle.

2023- \$3,280 was expended.  
 2022- \$3,200 is anticipated in 2023, per client 9/23/2022. Increased cost from \$2,652 to \$3,200.  
 2016- Placed in service.

400 - ADA Chair Lift	Useful Life 10	Remaining Life 2	
Lap Pool	Quantity 1	Unit of Measure	Items
	Cost /itm \$10,892		
	% Included 100.00%	Total Cost/Study	\$10,892
Summary	Replacement Year 2027	Future Cost	\$11,444

This is to replace the pool's Spectrum Aquatics ADA compliant chair lift.

2025- Per client, change remaining life from 2026 to 2027.  
 2024- Remaining life extended from 2025 to 2026 per client.  
 2015- Placed in service.

640 - Deck: Replace	Useful Life 30	Remaining Life 21	
8,240 sf Lap & Wading Pool Deck Pavers	Quantity 8,240	Unit of Measure	Square Feet
	Cost /SqFt \$11.79		
	% Included 100.00%	Total Cost/Study	\$97,178
Summary	Replacement Year 2046	Future Cost	\$163,219

This is to replace the pool area pavers.

2016- \$71,700 was expended.

**12000 - Pool**

700 - Chemical System	Useful Life 10	Remaining Life 7	
Lap Pool Saline System	Quantity 1	Unit of Measure System	
	Cost /Sys \$18,777		
	% Included 100.00%	Total Cost/Study \$18,777	
Summary	Replacement Year 2032	Future Cost \$22,320	

This is to replace the Hayward PPD Saline System saline system. This is to include the Hayward CAT chem controllers.

2023- Per client 9/19/2023, \$17,200 was expended in 2022 to install 1 Hayward PPD Saline System.  
 2021- Per client, extend remaining life from 2021 to 2026, useful life from 5 to 10 years, and add an additional component for 2 sensors at \$300/each per year (\$600/year).  
 2020- Per client 10/14/2020, anticipate \$4,200 in 2021, so increased estimate from \$3,500 to \$4,200.  
 2016- Placed in service.

702 - Chemical System	Useful Life 1	Remaining Life 1	
2 Lap Pool CAT Chemical Sensors	Quantity 2	Unit of Measure Items	
	Cost /Itm \$335		
	% Included 100.00%	Total Cost/Study \$669	
Summary	Replacement Year 2026	Future Cost \$686	

This is to replace the chemical sensors.

2025- Per client, change remaining life from 2025 to 2026.  
 2024- \$650 anticipated per client. Client confirmed these were replaced from Acu-Trol AK110 to CAT sensors in 2022 or 2023.  
 2022- \$615 is anticipated.  
 2021- Per client, add an additional component for 2 sensors at \$300/each per year (\$600/year).

704 - Chemical System	Useful Life 10	Remaining Life 7	
Wading Pool Salt Water System	Quantity 1	Unit of Measure Items	
	Cost /Itm \$5,568		
	% Included 100.00%	Total Cost/Study \$5,568	
Summary	Replacement Year 2032	Future Cost \$6,619	

This is to replace the Hayward Awuarire 940 Salt Water System.

2023- Per client 9/19/2023, \$5,100 was expended in 2022 to install 1 Hayward Awuarire 940 Salt Water System.  
 2021- Per client, extend remaining life from 2021 to 2026, useful life from 5 to 10 years, and add an additional component for 2 sensors at \$300/each per year (\$600/year).  
 2020- Per client 10/14/2020, anticipate \$4,200 in 2021, so increased estimate from \$3,500 to \$4,200.  
 2016- Placed in service.

706 - Chemical System	Useful Life 1	Remaining Life 1	
2 Wading Pool CAT Chemical Sensors	Quantity 2	Unit of Measure Items	
	Cost /Itm \$335		
	% Included 100.00%	Total Cost/Study \$669	
Summary	Replacement Year 2026	Future Cost \$686	

This is to replace the chemical sensors.

2025- Per client, change remaining life from 2025 to 2026.  
 2024- \$650 anticipated per client. Client confirmed these were replaced from Acu-Trol AK110 to CAT sensors in 2022 or 2023.  
 2021- Per client, add additional 2 sensors at \$300/each for a total of 4 to be replaced at 2/year (\$600/year).

**12000 - Pool**

708 - Chemical System	Useful Life 5	Remaining Life 1
Lap Pool Stenner Pump	Quantity 1	Unit of Measure Items
	Cost /Itm \$809	
	% Included 100.00%	Total Cost/Study \$809
Summary	Replacement Year 2026	Future Cost \$829

This is to replace the lap pool Stenner pump.

2021- Extend remaining life from 2021 to 2026 per client.  
 2016- Placed in service.

712 - Chemical System	Useful Life 5	Remaining Life 1
Wading Pool Stenner Pump	Quantity 1	Unit of Measure Items
	Cost /Itm \$809	
	% Included 100.00%	Total Cost/Study \$809
Summary	Replacement Year 2026	Future Cost \$829

This is to replace the wading pool Stenner pump.

2021- Extend remaining life from 2021 to 2026 per client.  
 2016- Placed in service.

714 - Drain Covers	Useful Life 5	Remaining Life 1
Pool Drain & Skimmer Covers	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$2,724	
	% Included 100.00%	Total Cost/Study \$2,724
Summary	Replacement Year 2026	Future Cost \$2,792

This is to replace the pool drain and skimmer covers.

2025- Per client, no expense reported, extend remaining life from 2025 to 2026.  
 2020- \$2,500 is anticipated in 2025. Added as a reserve study component per client direction.

716 - Equipment: Replacement	Useful Life 10	Remaining Life 1
Lap Pool Sondex Heat Exchanger	Quantity 1	Unit of Measure Items
	Cost /Itm \$4,815	
	% Included 100.00%	Total Cost/Study \$4,815
Summary	Replacement Year 2026	Future Cost \$4,936

This is to replace the lap pool Sondex model S9A1G10-25 heat exchanger.

2025- Per client, no expense reported, extend remaining life from 2025 to 2026.  
 2022- Per client 9/23/2022, change useful life from 5 to 10 years and remaining life from 2021 to 2025.  
 2021- \$4,000 is anticipated per client.  
 2016- Placed in service.

**12000 - Pool**

718 - Equipment: Replacement	Useful Life 10	Remaining Life 7	
Pool Wave Vacuum	Quantity 1	Unit of Measure	Items
	Cost /Itm \$1,648		
	% Included 100.00%	Total Cost/Study	\$1,648
Summary	Replacement Year 2032	Future Cost	\$1,959

This is to replace the lap pool dolphin wave vacuum.

2023- Per client 9/19/2023, \$1.516 was expended in 2022 for a pool dolphin wave vacuum.  
 2021- \$4,000 is anticipated per client.  
 2016- Placed in service.

720 - Equipment: Replacement	Useful Life 20	Remaining Life 11	
2 Lap Pool Pressure Tanks	Quantity 2	Unit of Measure	Items
	Cost /Itm \$809		
	% Included 100.00%	Total Cost/Study	\$1,617
Summary	Replacement Year 2036	Future Cost	\$2,122

This is to replace the lap pool pressure tanks.

2016- Placed in service.

724 - Heater	Useful Life 15	Remaining Life 1	
Lap Pool Boiler	Quantity 1	Unit of Measure	Items
	Cost /Itm \$37,034		
	% Included 100.00%	Total Cost/Study	\$37,034
Summary	Replacement Year 2026	Future Cost	\$37,959

This is to replace the Lochinvar FTxL fire tube boiler water heater.

2022- Per client 9/23/2022, change useful life from 10 to 15 years and increase cost from \$28,000 to \$30,000.  
 2016- Placed in service.

728 - Heater	Useful Life 10	Remaining Life 0	
Wading Pool	Quantity 1	Unit of Measure	Items
	Cost /Itm \$5,500		
	% Included 100.00%	Total Cost/Study	\$5,500
Summary	Replacement Year 2025	Future Cost	\$5,500

This is to replace the wading pool Jandy HiE2 water heater.

2025- Per client, \$5,500 was expended in 2025. Pentair Master Temp 400.  
 2016- Placed in service.

730 - Filter	Useful Life 15	Remaining Life 6	
Lap Pool	Quantity 1	Unit of Measure	Items
	Cost /Itm \$16,336		
	% Included 100.00%	Total Cost/Study	\$16,336
Summary	Replacement Year 2031	Future Cost	\$18,945

This is to replace the Pentair THS Series THS4296 sand filter.

2016- Placed in service.

**12000 - Pool**

732 - Filter	Useful Life 5	Remaining Life 2	
Lap Pool- Sand Replacement	Quantity 1	Unit of Measure	Items
	Cost /Itm \$5,686		
	% Included 100.00%	Total Cost/Study	\$5,686
Summary	Replacement Year 2027	Future Cost	\$5,973

This is to replace the sand in the Pentair THS Series THS4296 sand filter.

2022- \$4,914 was expended.  
 2021- Per client 10/26/2021, cost increased from \$1,400 to \$4,500 and is anticipated for 2021.  
 2020- \$1,120 is anticipated in 2021. Per client 10/14/2020, added as a reserve study component, cost and schedule per client direction.

734 - Filter	Useful Life 14	Remaining Life 5	
Wading Pool	Quantity 1	Unit of Measure	Items
	Cost /Itm \$2,045		
	% Included 100.00%	Total Cost/Study	\$2,045
Summary	Replacement Year 2030	Future Cost	\$2,313

This is to replace the Pentair Triton II Commercial TR140C sand filter.

2016- Placed in service.

736 - Filter	Useful Life 14	Remaining Life 5	
Wading Pool- Sand Replacement	Quantity 1	Unit of Measure	Items
	Cost /Itm \$603		
	% Included 100.00%	Total Cost/Study	\$603
Summary	Replacement Year 2030	Future Cost	\$682

This is to replace the Pentair Triton II Commercial RR140C sand filter.

2020- \$500 is anticipated in 2021. Per client 10/14/2020, added as a reserve study component, cost and schedule per client direction.

738 - Pumps	Useful Life 25	Remaining Life 22	
Pool Pump VFD	Quantity 1	Unit of Measure	Items
	Cost /Itm \$2,893		
	% Included 100.00%	Total Cost/Study	\$2,893
Summary	Replacement Year 2047	Future Cost	\$4,981

This is to replace the pool pump VFD.

VLT Aqua Drive by Danfoss VFD

2022- \$2,500 was expended. Added as a reserve study component, cost and schedule per client direction.

**12000 - Pool**

740 - Pumps	Useful Life 8	Remaining Life 1	
Pool Grundfos Heater Pump	Quantity 1	Unit of Measure	Items
	Cost /Itm \$2,446		
	% Included 100.00%	Total Cost/Study	\$2,446
Summary	Replacement Year 2026	Future Cost	\$2,507

This is to replace the Grundfos pool heater circulation pump.

2025- Per client, extend remaining life from 2025 to 2026.  
 2024- Remaining life extended from 2024 to 2025 per client.  
 2016- Placed in service.

744 - Pumps	Useful Life 6	Remaining Life 3	
Lap Pool Pentair 7.5 HP Pump	Quantity 1	Unit of Measure	Items
	Cost /Itm \$7,637		
	% Included 100.00%	Total Cost/Study	\$7,637
Summary	Replacement Year 2028	Future Cost	\$8,225

This is to replace the Pentair 7.5 hp pump.

2022- \$6,602 was expended. Per client 9/23/2022, change useful life from 8 to 6 years.  
 2020- Per client 10/14/2020, \$6,800 is anticipated in 2024.  
 2016- Placed in service.

748 - Pumps	Useful Life 8	Remaining Life 6	
Wading Pool Hayward 2.7 VS HP Pump	Quantity 1	Unit of Measure	Items
	Cost /Itm \$3,306		
	% Included 100.00%	Total Cost/Study	\$3,306
Summary	Replacement Year 2031	Future Cost	\$3,834

This is to replace the Hayward 2.7 hp VS950 Speed Pump,

2023- \$3,030 was expended to replace the Sta Rite 2 hp pump with a Hayward 2.7 hp VS950 speed pump.  
 2021- \$1,875 is anticipated per client.  
 2020- Per client 10/14/2020, \$1,575 is anticipated in 2021.  
 2016- Placed in service.

750 - Cover	Useful Life 9	Remaining Life 8	
Lap Pool Cover (3 in 1)	Quantity 1	Unit of Measure	Items
	Cost /Itm \$9,095		
	% Included 100.00%	Total Cost/Study	\$9,095
Summary	Replacement Year 2033	Future Cost	\$11,081

This is to replace the 3 in 1 pool cover. The cover should be properly cleaned and stored during non-use to ensure maximum life. This cover is used on a daily basis during the summer months.

2024- \$8,830 was expended per client. Useful life reduced from 15 to 9.  
 2023- Per client 10/20/2023, \$9,787 is anticipated in 2024 for a replacement cover.  
 2015- \$6,201 was expended to replace cover.

**12000 - Pool**

754 - Cover	Useful Life 15	Remaining Life 10	
Lap Pool Safety Cover	Quantity 1	Unit of Measure	Items
	Cost /Itm \$11,840		
	% Included 100.00%	Total Cost/Study	\$11,840
Summary	Replacement Year 2035	Future Cost	\$15,156

This is to replace the pool cover. The cover should be properly cleaned and stored during non-use to ensure maximum life.

2023- Per client 9/19/2023, \$10,845 was expended in 2020 for a lap pool safety cover.  
 2015- \$6,201 was expended to replace cover.

756 - Cover	Useful Life 8	Remaining Life 2	
Wading Pool	Quantity 1	Unit of Measure	Items
	Cost /Itm \$1,627		
	% Included 100.00%	Total Cost/Study	\$1,627
Summary	Replacement Year 2027	Future Cost	\$1,710

This is to replace the wading pool cover. The cover should be properly cleaned and stored during non-use to ensure maximum life.

2025- Per client, change remaining life from 2026 to 2027.  
 2023- Per client 11/3/2023, increase remaining life from 2024 to 2026.  
 2015- \$1,200 anticipated to replace.

760 - Lane Ropes	Useful Life 5	Remaining Life 2	
225 lf Lap Pool	Quantity 225	Unit of Measure	Linear Feet
	Cost /l.f. \$13.60		
	% Included 100.00%	Total Cost/Study	\$3,059
Summary	Replacement Year 2027	Future Cost	\$3,214

This is to replace the three 75 feet each anti-wave racing lane ropes.

2025- Per client, change remaining life from 2026 to 2027.  
 2023- Per client 11/3/2023, increase remaining life from 2024 to 2026.  
 2021- Remaining life extended from 2021 to 2022 per client.

764 - Chemical System	Useful Life 5	Remaining Life 3	
2 Lap & Wading Pools- Hayward Cat Chem Controllers	Quantity 2	Unit of Measure	System
	Cost /Sys \$2,060		
	% Included 100.00%	Total Cost/Study	\$4,120
Summary	Replacement Year 2028	Future Cost	\$4,437

This is to repair and replace the pool water chemical system.

1- lap pool Hayward Cat Chem Controllers  
 1- wading pool Hayward Cat Chem Controllers

2024- Systems was replaced in 2023 along with the salt system install.

**12000 - Pool**

768 - Miscellaneous	Useful Life 10	Remaining Life 8	
2 Pool & Spa Auto Fills	Quantity 2	Unit of Measure Items	
	Cost /Itm \$1,716		
	% Included 100.00%	Total Cost/Study \$3,433	
Summary	Replacement Year 2033	Future Cost \$4,183	

This is to replace the pool and spa auto fills.

2024- Per client 7/26/2024, \$3,333 was expended for auto fills purchased on 9/26/2023. Added as a reserved study component.

772 - Miscellaneous	Useful Life 12	Remaining Life 11	
Pool Bldg-Tankless Water Heater & Eye Wash Station	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$12,350		
	% Included 100.00%	Total Cost/Study \$12,350	
Summary	Replacement Year 2036	Future Cost \$16,204	

This is to replace the tankless water heater & eye wash station.

2024- Per client 7/26/2024, \$11,990 was expended for tankless eater heater and eye wash station purchased on 12/30/2023. Paid out of capital improvements. Added as a reserved study component.

950 - Furniture: Lifeguard Chair	Useful Life 10	Remaining Life 2	
3 Pool	Quantity 3	Unit of Measure Items	
	Cost /Itm \$809		
	% Included 100.00%	Total Cost/Study \$2,426	
Summary	Replacement Year 2027	Future Cost \$2,548	

This is to replace the Tailwind lifeguard chair.

2025- Per client, change remaining life from 2026 to 2027.  
 2024- Remaining life extended from 2025 to 2026 per client.

990 - Storage Reel	Useful Life 10	Remaining Life 2	
Lap Pool Cover Reel	Quantity 1	Unit of Measure Items	
	Cost /Itm \$3,538		
	% Included 100.00%	Total Cost/Study \$3,538	
Summary	Replacement Year 2027	Future Cost \$3,717	

This is to replace the lap pool cover reel.

2025- Per client, change remaining life from 2025 to 2027.  
 2024- Anticipated for replacement in 2025 per client.  
 2015- Placed in service.

**12000 - Pool**

994 - Miscellaneous	Useful Life 10	Remaining Life 3	
3 Pool Sunshades	Quantity 3	Unit of Measure	Items
	Cost /Itm \$6,165		
	% Included 100.00%	Total Cost/Study	\$18,494
Summary	Replacement Year 2028	Future Cost	\$19,916

This is to replace the 10'x10' pool sunshade sails.

2025- Per client, change remaining life from 2026 to 2028.  
 2023- Per client 11/3/2023, increase remaining life from 2025 to 2026.  
 2020- Remaining life extended to 2025 estimate increased to \$5,000 each.  
 2019- Remaining life extended to 2021.  
 2018- Remaining life reduced from 2020 to 2019.  
 2017- Remaining life reduced from 9 to 3 years.  
 2015- Placed in service.

**17000 - Tennis Court**

100 - Reseal	Useful Life 7	Remaining Life 0	
13,200 sf [2] Tennis Courts	Quantity 13,200	Unit of Measure	Square Feet
	Cost /SqFt \$2.25		
	% Included 100.00%	Total Cost/Study	\$29,650
Summary	Replacement Year 2025	Future Cost	\$29,650

This is to crack fill, seal and stripe the tennis courts.

2025- Per client, \$29,650 was expended.  
 2024- Remaining life reduced from 2026 to 2025 per client.  
 2022- Per client, 10/27/22, extend remaining life from 2025 to 2026.  
 2018- \$29,915 was expended in 2018.  
 2017- \$12,000 is anticipated in 2017.  
 2016- \$90,000 anticipated to resurface in 2017 per client 8/4/2016 email.

500 - Resurface	Useful Life 21	Remaining Life 14	
13,200 sf [2] Tennis Courts	Quantity 13,200	Unit of Measure	Square Feet
	Cost /SqFt \$6.80		
	% Included 100.00%	Total Cost/Study	\$89,734
Summary	Replacement Year 2039	Future Cost	\$126,791

This is to resurface the tennis courts utilizing an overlay, color coat and striping.

2024- Moderate cracking was observed.  
 2021- Per client, both tennis courts were completely removed and replaced in 2017 for a total cost of \$96,800, which included perimeter fence removal. Seal and stripe was completed in 2018. Moderate cracking, especially the north court, was observed.  
 2020- Per client 10/14/2020, \$4,000 is anticipated in 2023 for asphalt repairs.  
 2018- Client advises \$60,000 was expended in 2017.  
 2017- Estimate increased slightly from \$92,250 to \$82,000. Later in 2017, reduced to \$70,000 in 2017, as the fence cost was in this projection and should not have been.  
 2016- \$90,000 anticipated to resurface in 2017 per client 8/4/2016 email.  
 1992- Placed in service.

**17000 - Tennis Court**

700 - Screen	Useful Life 15	Remaining Life 12	
Fence Screen - North Side	Quantity 1	Unit of Measure Items	
	Cost /Itm \$1,159		
	% Included 100.00%	Total Cost/Study \$1,159	
Summary	Replacement Year 2037	Future Cost \$1,558	

This is to replace the court perimeter windscreen.

2025- Per client, \$1,502 was expended for unspecified work.  
 2023- Per client 9/19/2023, \$1,064 was expended in 2022 to install a tennis court fence screen, north side.

701 - Screen	Useful Life 1	Remaining Life 0	Treatment [nr:1]
Fence Screen - North Side (2025 Only)	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$1,502		
	% Included 100.00%	Total Cost/Study \$1,502	
Summary	Replacement Year 2025	Future Cost \$1,502	

2025- Per client, \$1,502 was expended for unspecified work.

900 - Miscellaneous	Useful Life 5	Remaining Life 3	
2 Fence Shade Cabanas	Quantity 2	Unit of Measure Items	
	Cost /Itm \$814		
	% Included 100.00%	Total Cost/Study \$1,627	
Summary	Replacement Year 2028	Future Cost \$1,753	

This is to replace the fence shade cabanas.

2024- Per client 7/26/2024, \$1,580 was expended for shade cabanas purchased on 9/2/2023. Paid out of capital improvements. Added as a reserved study component.

**17500 - Basketball / Sport Court**

300 - Basketball Standard	Useful Life 15	Remaining Life 2	
Tennis Court	Quantity 1	Unit of Measure Items	
	Cost /Itm \$2,045		
	% Included 100.00%	Total Cost/Study \$2,045	
Summary	Replacement Year 2027	Future Cost \$2,148	

This is to replace the basketball standard.

2025- Per client, change remaining life from 2026 to 2027.

**18000 - Landscaping**

100 - Irrigation: Misc.	Useful Life 20	Remaining Life 14	
Sprinkler System	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$17,428		
	% Included 100.00%	Total Cost/Study \$17,428	
Summary	Replacement Year 2039	Future Cost \$24,625	

This is for major irrigation sprinkler system repair.

2019- \$13,785 was expended.  
 2016- Per client, \$12,000 anticipated in 2017.

**18000 - Landscaping**

104 - Irrigation: Misc.	Useful Life 15	Remaining Life 9	
Pool Area Landscaping/Irrigation	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS \$13,900		
	% Included 100.00%	Total Cost/Study	\$13,900
Summary	Replacement Year 2034	Future Cost	\$17,359

This is for general upgrade and repairs for the pool area landscaping/irrigation.

2021- Per client 10/29/2021 \$11,550 was expended approximately in 2019 for pool area landscaping/irrigation due to critter destruction. Schedule per client. Added as a component of the reserve study.

300 - Irrigation: Backflow Preventors	Useful Life 20	Remaining Life 1	
Clubhouse South Buried Backflow	Quantity 1	Unit of Measure	Items
	Cost /Itm \$2,719		
	% Included 100.00%	Total Cost/Study	\$2,719
Summary	Replacement Year 2026	Future Cost	\$2,787

This is to replace the backflow prevention valve.

400 - Turf Renovation	Useful Life 20	Remaining Life 14	
Flag Pole Lawn	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS \$20,229		
	% Included 100.00%	Total Cost/Study	\$20,229
Summary	Replacement Year 2039	Future Cost	\$28,583

This is to renovate the common area turf.

2019- \$16,000 was expended.

2016- Change "Pool perimeter landscaping" location to "flag pole lawn" per client.

456 - Pathways & Trails	Useful Life 5	Remaining Life 4	
Lake Trail Improvements	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS \$23,113		
	% Included 100.00%	Total Cost/Study	\$23,113
Summary	Replacement Year 2029	Future Cost	\$25,513

This is to maintain pathways and trails. Includes erosion control and decomposed granite, berms etc.

2024- \$22,440 was expended for lake trail improvements on 6/6/2024 per client 7/26/2024. Paid out of capital improvements. Added as a reserved study component.

**19000 - Fencing**

100 - Chain Link: 10'	Useful Life 30	Remaining Life 23	
76 lf Mesh at Tennis Court Divider	Quantity 76	Unit of Measure	Linear Feet
	Cost /l.f. \$46.35		
	% Included 100.00%	Total Cost/Study	\$3,523
Summary	Replacement Year 2048	Future Cost	\$6,216

This is to replace the tennis court center 10' chain link (mesh) fence divider.

2018- \$2,850 was expended on 10' divider.

2017- Client advises the bid for the fence replacement in 2017 is much higher than the study had estimated. The bid is from a tennis court surface vendor and the total cost for all chain link is \$45,000. BRG is using this projection.

2016- Anticipate replacing the fencing in 2017 per client.

130 - Chain Link: 10'	Useful Life 30	Remaining Life 22	
500 lf Tennis Court Perimeter	Quantity 500	Unit of Measure	Linear Feet
	Cost /l.f. \$92.70		
	% Included 100.00%	Total Cost/Study	\$46,350
Summary	Replacement Year 2047	Future Cost	\$79,795

This is to replace the 10' chain link fencing.

perimeter- 460 lf  
 center fencing- 40 lf

2021- Per client, the tennis court perimeter fence was installed in 2018 for \$24,565. Estimate will stay at the 2017 vendor estimate provided.

2018- Client advises cost in 2017 was \$36,000 and a credit was earned in 2018 for \$8,200.

2017- Client advises the bid for the fence replacement in 2017 is much higher than the study had estimated. The bid is from a tennis court surface vendor and the total cost for all chain link is \$45,000. BRG is using this projection.

2016- Per client, \$9,000 is anticipated to replace the fencing in 2017.

224 - Wrought Iron	Useful Life 30	Remaining Life 21	
684 lf Pool Perimeter (10%)	Quantity 684	Unit of Measure	Linear Feet
	Cost /l.f. \$51.50	Qty * \$/l.f.	\$35,226
	% Included 10.00%	Total Cost/Study	\$3,523
Summary	Replacement Year 2046	Future Cost	\$5,916

This is to replace the wrought iron fencing. This and another component provide for full replacement. With aggressive paint maintenance, this component's life may be extended. Painting is provided for within another component.

The 10% & 90% replacement scopes reflect the fencing having two different origin dates.

6' pool perimeter- 620 lf  
 4' pool ADA ramp- 64 lf (new in 2016)

**19000 - Fencing**

228 - Wrought Iron	Useful Life 30	Remaining Life 0	
171 lf Tot Lot Perimeter	Quantity 171	Unit of Measure	Linear Feet
	Cost /l.f. \$81.29		
	% Included 100.00%	Total Cost/Study	\$13,900
Summary	Replacement Year 2025	Future Cost	\$13,900

This is to replace the 6' tubular steel fencing. This and another component provide for full replacement. With aggressive paint maintenance, this component's life may be extended. Per Painting of the metal fencing is excluded from the reserve study.

2025- Per client, \$13,900 was expended.  
 2024- Remaining life reduced from 2028 to 2025. Linear feet increased from 165 lf to 171 lf and cost change from \$5,610 to \$12,000 per client due to this will be a better quality fence product. The existing fence installed in 2021 was of poor quality and is failing.  
 2021- Per client, \$4,421 was expended in 2018 to install the tot lot perimeter fencing.

234 - Wrought Iron	Useful Life 30	Remaining Life 6	
684 lf Pool Perimeter (90%)	Quantity 684	Unit of Measure	Linear Feet
	Cost /l.f. \$51.50	Qty * \$/l.f.	\$35,226
	% Included 90.00%	Total Cost/Study	\$31,703
Summary	Replacement Year 2031	Future Cost	\$36,766

This is to replace the wrought iron fencing. This and another component provide for full replacement. With aggressive paint maintenance, this component's life may be extended. Painting is provided for within another component.

The 10% & 90% replacement scopes reflect the fencing having two different origin dates.

6' pool perimeter- 620 lf  
 4' pool ADA ramp- 64 lf (new in 2016)

340 - Wood: 6'	Useful Life 18	Remaining Life 1	
40 lf Trash Enclosure	Quantity 40	Unit of Measure	Linear Feet
	Cost /l.f. \$175		
	% Included 100.00%	Total Cost/Study	\$6,983
Summary	Replacement Year 2026	Future Cost	\$7,158

This is to replace the 6' wood fencing including discarded fence material removal and disposal.

2025- Per client, no expense reported in 2024 or 2025, extend remaining life to 2026.  
 2024- \$6,780 anticipated expenditure per client.  
 2021- Per client 9/15/2021, increase cost from \$3,800 to \$6,000 for a fire resistant fencing. Remaining life extended from 2021 to 2022 per client.  
 2018- Remaining life reduced from 2021 to 2019.

**19000 - Fencing**

360 - Wood: Split Rail	Useful Life 25	Remaining Life 7
281 If Clubhouse North Perimeter	Quantity 281	Unit of Measure Linear Feet
	Cost /l.f. \$20.45	
	% Included 100.00%	Total Cost/Study \$5,745
Summary	Replacement Year 2032	Future Cost \$6,829

This is to replace the split rail fencing.

2022- Per client 9/23/2022, remaining life from 2028 to 2032.  
 2021- Remaining life reduced from 2028 to 2022 for complete replacement per client.  
 2003- Placed in service.

**20000 - Lighting**

100 - Exterior: Misc. Fixtures	Useful Life 15	Remaining Life 1
10 Clubhouse	Quantity 10	Unit of Measure Items
	Cost /Itm \$108	
	% Included 100.00%	Total Cost/Study \$1,081
Summary	Replacement Year 2026	Future Cost \$1,109

This is to replace the building exterior lighting fixtures.

2023- Per client 11/3/2023, increase remaining life from 2024 to 2026.

104 - Exterior: Misc. Fixtures	Useful Life 15	Remaining Life 6
7 Pool Pass Building	Quantity 7	Unit of Measure Items
	Cost /Itm \$165	
	% Included 100.00%	Total Cost/Study \$1,154
Summary	Replacement Year 2031	Future Cost \$1,338

This is to replace the building exterior lighting fixtures.

**21000 - Signage**

714 - Wood Monument	Useful Life 15	Remaining Life 3
Cobble Base Monument W/Trellis/Signage- West Entry	Quantity 1	Unit of Measure Items
	Cost /Itm \$12,036	
	% Included 100.00%	Total Cost/Study \$12,036
Summary	Replacement Year 2028	Future Cost \$12,961

This is to replace the cobble base monument at the west entrance south side of street. Includes wood signage with stone base and trellis tops. Cost will vary greatly dependent upon design.

2025- Per client, change remaining life from 2026 to 2028.  
 2022- Per client, 10/27/22, extend remaining life from 2023 to 2026.  
 2021- Cost increased from \$6,000 to \$10,000. Remaining life increase from 2022 to 2023 for complete replacement per client. There is a 2nd cobble base monument on the west entrance north side of the street is longer HOA but may be responsible to remove in the future per client.  
 2020- Per client 10/14/2020, increase remaining life from 2021 to 2023.  
 2016- Client advises to breakout the existing monuments into three categories including: Clubhouse, East & West Entrances.

**21000 - Signage**

718 - Wood Monument	Useful Life 15	Remaining Life 3	
Clubhouse Tri-Post Monument	Quantity 1	Unit of Measure	Items
	Cost /Itm \$7,220		
	% Included 100.00%	Total Cost/Study	\$7,220
Summary	Replacement Year 2028	Future Cost	\$7,775

This is to replace the custom identity wood monument at the clubhouse Includes 1 set of wood signage and wood posts. Cost will vary greatly dependent upon design.

2025- Per client, change remaining life from 2026 to 2028.  
 2023- Per client 11/3/2023, increase remaining life from 2024 to 2026.  
 2021- Remaining life set 2022 for complete replacement per client.  
 2016- Client advises to breakout the existing monuments into three categories including: Clubhouse, East & West Entrances.

722 - Wood Monument	Useful Life 15	Remaining Life 3	
All Wood Monument- East Entrance	Quantity 1	Unit of Measure	Items
	Cost /Itm \$7,222		
	% Included 100.00%	Total Cost/Study	\$7,222
Summary	Replacement Year 2028	Future Cost	\$7,777

This is to replace the custom identity wood monument at the east entrance. Includes wood signage and wood posts. Cost will vary greatly dependent upon design.

2025- Per client, change remaining life from 2026 to 2028.  
 2022- Per client, 10/27/22, extend remaining life from 2023 to 2026.  
 2021- Remaining life reduced from 2024 to 2023 for complete replacement per client.  
 2016- Client advises to breakout the existing monuments into three categories including: Clubhouse, East & West Entrances.

**22000 - Office Equipment**

200 - Computers, Misc.	Useful Life 5	Remaining Life 2	
3 Pass Office Laptops	Quantity 3	Unit of Measure	Items
	Cost /Itm \$644		
	% Included 100.00%	Total Cost/Study	\$1,931
Summary	Replacement Year 2027	Future Cost	\$2,029

This is to replace the pass office laptops.

2024- Quantity increased from 2 to 3 per client.  
 2023- Per client 9/19/2023, there are 2 laptops, changed quantity from 1 to 2.  
 2022- \$1,113 was expended for 2 pass office laptops.  
 2021- Replacement is anticipated per client.  
 2016- Per client 11/17/2016, change estimate to \$750. Per client 8/4/2016 email, \$714 was expended to purchase the Pass Office laptop in 2012. 8/10/2016, change estimate from \$1,500 to \$1,000 per client. Later, client added a \$750 expense for 2016.

**22000 - Office Equipment**

210 - Computers, Misc.	Useful Life 5	Remaining Life 1	
Administration Office Desktop	Quantity 1	Unit of Measure	Items
	Cost /Itm \$1,514		
	% Included 100.00%	Total Cost/Study	\$1,514
Summary	Replacement Year 2026	Future Cost	\$1,552

This is to replace the administration office desktop computer.

2022- Per client 9/23/2022, \$1,310 was expended in 2021 to replace.  
 2016- Per client 8/4/2016 email, \$1,024 was expended to purchase the desktop in 2013. Also, client advised to reduce estimate from \$1,800 to \$1,500.

218 - Computers, Misc.	Useful Life 5	Remaining Life 1	
Clerical Office Desktop	Quantity 1	Unit of Measure	Items
	Cost /Itm \$1,514		
	% Included 100.00%	Total Cost/Study	\$1,514
Summary	Replacement Year 2026	Future Cost	\$1,552

This is to replace the GM office desktop computer.

2022- Per client 9/23/2022, \$1,310 was expended in 2021 to replace.  
 2017- This was added to the study per client.

220 - Computers, Misc.	Useful Life 5	Remaining Life 1	
GM Office Desktop	Quantity 1	Unit of Measure	Items
	Cost /Itm \$1,514		
	% Included 100.00%	Total Cost/Study	\$1,514
Summary	Replacement Year 2026	Future Cost	\$1,552

This is to replace the GM office desktop computer.

2022- Per client 9/23/2022, \$1,310 was expended in 2021 to replace.  
 2016- Per client 8/4/2016 email, \$1,100 was expended to purchase the desktop in 2010. 8/10/2016 extend remaining life from 2017 to 2018 per client. Also, client advised to reduce estimate from \$1,800 to \$1,500 and reduced remaining life back to 2017 in September 2016.

222 - Computers, Misc.	Useful Life 5	Remaining Life 2	
2 Office Laptops- Maintenance & Operations	Quantity 2	Unit of Measure	Items
	Cost /Itm \$824		
	% Included 100.00%	Total Cost/Study	\$1,648
Summary	Replacement Year 2027	Future Cost	\$1,731

This is to replace the office laptop.

1- Maintenance, 1- Operations

2022- Per client 10/27/2022, one laptop was replaced in 2021 for \$665, one laptop in 2022 for \$1,071. Extend remaining life from 2023 to 2027.  
 2020- \$800 is anticipated to replace 2nd laptop. Per client 10/14/2020, \$538 was expended to replace one laptop in 2019.  
 2016- Added to later draft of study.

**22000 - Office Equipment**

224 - Computers, Misc.	Useful Life 5	Remaining Life 2
Office Laptops- Manager	Quantity 1	Unit of Measure Items
	Cost /Itm \$1,808	
	% Included 100.00%	Total Cost/Study \$1,808
Summary	Replacement Year 2027	Future Cost \$1,899

This is to replace the office laptop.

2025- Per client, change remaining life from 2025 to 2027.  
 2024- Anticipated to replace the lap top in 2025 due to not working properly.  
 2023- \$1,656 was expended for Managers lap top.

230 - Computers, Misc.	Useful Life 4	Remaining Life 1
Pool System- Printer, Scanner, Software	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$3,605	
	% Included 100.00%	Total Cost/Study \$3,605
Summary	Replacement Year 2026	Future Cost \$3,695

This is to replace the pool system including printer, software and card reader.

2025- Per client 9/19/25, change remaining life from 2025 to 2026.  
 2024- Remaining life extended from 2024 to 2025 per client.  
 2021- Per client, extend remaining life from 2021 to 2022 and decrease estimate from \$5,655 to \$3,000.  
 2016- Per client 11/17/2016, change estimate to \$5,000 in 2016. \$7,500 was expended to place in service in 2013 per client 8/4/2016 email. Later client directed that \$5,000 was expended for a printer, scanner & software.  
 Per client 8/10/2016, extend remaining life from 2016 to 2017. Client later changed to full life.

260 - iPad	Useful Life 5	Remaining Life 2
Office iPad	Quantity 1	Unit of Measure Items
	Cost /Itm \$1,030	
	% Included 100.00%	Total Cost/Study \$1,030
Summary	Replacement Year 2027	Future Cost \$1,082

This is to replace the iPads.

2022- \$890 expended for office ipad. Placed in service.

300 - Copier	Useful Life 10	Remaining Life 9
Office Copier	Quantity 1	Unit of Measure Items
	Cost /Itm \$8,523	
	% Included 100.00%	Total Cost/Study \$8,523
Summary	Replacement Year 2034	Future Cost \$10,644

This is to replace the Canon C2030 Image Runner printer.

2025- Per client, \$8,275 was expended to replace in 2024.  
 2016- Per client 8/4/2016 email, \$8,102 was expended to place in service in 2012.

**23000 - Mechanical Equipment**

200 - Furnace	Useful Life 15	Remaining Life 1
2 Clubhouse- Furnaces #4 & #2	Quantity 2	Unit of Measure Items
	Cost /Itm \$7,782	
	% Included 100.00%	Total Cost/Study \$15,563
Summary	Replacement Year 2026	Future Cost \$15,952

This is to replace the HVAC system. It is possible that sub-components of these systems can be replaced or rebuilt to extend life. Units #1 & #2 located off the hallway downstairs. Units #3 & #4 located in maintenance closet off the ladies room downstairs.

\*There are 4 total units. Units #1 and #2 are for parts use only and are not included in the reserve study per client.

Day & Night Plus 90

2023- Per client 11/3/2023, increase remaining life from 2025 to 2026.  
 2022-Per client, 10/27/22, extend remaining life from 2023 to 2025.  
 2021- Per client 9/15/2021, remaining life extended from 2022 to 2023.  
 2016- There are 4 total units. Units #1 and #2 are for parts use only and are not included in the reserve study per client.

210 - HVAC	Useful Life 12	Remaining Life 1
Clubhouse Office Air Conditioner	Quantity 1	Unit of Measure Items
	Cost /Itm \$7,782	
	% Included 100.00%	Total Cost/Study \$7,782
Summary	Replacement Year 2026	Future Cost \$7,976

This is to replace the HVAC system. It is possible that sub-components of this system can be replaced or rebuilt to extend its life.

Day & Night Plus 90

2025- Per client, change remaining life from 2025 to 2026.  
 2024- Per client this was not replaced in 2023. Anticipated to be replaced in 2025.  
 2023- \$7,127 was expended for upgraded HVAC, replaced as part of rehab.  
 2021- Per client 9/15/2021, remaining life extended from 2022 to 2023.

220 - HVAC	Useful Life 12	Remaining Life 9
UV Air Scrubber Upgrade	Quantity 1	Unit of Measure Items
	Cost /Itm \$1,922	
	% Included 100.00%	Total Cost/Study \$1,922
Summary	Replacement Year 2034	Future Cost \$2,400

This is to replace the HVAC UV Air scrubber.

2023- Per client 9/19/2023, \$1,760 was expended in 2022 to purchase a HVAC UV air scrubber, upgrade.

**23000 - Mechanical Equipment**

410 - Solar System	Useful Life 15	Remaining Life 14
Pool/Maintenance Bldg Solar Panels	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$82,915	
	% Included 100.00%	Total Cost/Study \$82,915
Summary	Replacement Year 2039	Future Cost \$117,157

This is to replace the solar panels. Panels provide electricity to the entire facility. Pool/maintenance building and clubhouse.

2024- \$80,500 was expended for solar panels purchased in 8/2024 per client 7/26/2024. Paid out of capital improvements. Added as a reserved study component.

600 - Water Heater	Useful Life 12	Remaining Life 1
Clubhouse	Quantity 1	Unit of Measure Items
	Cost /Itm \$4,084	
	% Included 100.00%	Total Cost/Study \$4,084
Summary	Replacement Year 2026	Future Cost \$4,186

This is to replace the State 100 gallon water heater including discarded unit disposal.

2023- Per client 11/3/2023, increase remaining life from 2024 to 2026.

**24000 - Furnishings**

200 - Chairs	Useful Life 5	Remaining Life 2
66 Clubhouse- Padded Folding Chairs	Quantity 66	Unit of Measure Items
	Cost /Itm \$41.20	
	% Included 100.00%	Total Cost/Study \$2,719
Summary	Replacement Year 2027	Future Cost \$2,857

This is to replace the padded folding chairs.

2025- Per client, change remaining life from 2026 to 2027.  
 2024- Remaining life extended from 2024 to 2026 per client.  
 2020- Per client 10/14/2020, increase remaining life from 2021 to 2023.  
 2018- Remaining life extended from 2019 to 2020.  
 2016- Client advised to shorten useful life to 5 years.

204 - Chairs	Useful Life 18	Remaining Life 2
65 Clubhouse- Non Padded Folding Chairs	Quantity 65	Unit of Measure Items
	Cost /Itm \$27.81	
	% Included 100.00%	Total Cost/Study \$1,808
Summary	Replacement Year 2027	Future Cost \$1,899

This is to replace the non padded folding chairs.

2025- Per client, change remaining life from 2026 to 2027.

**24000 - Furnishings**

330 - Tables	Useful Life 20	Remaining Life 2	
23 Folding Tables	Quantity 23	Unit of Measure	Items
	Cost /Itm \$241		
	% Included 100.00%	Total Cost/Study	\$5,543
Summary	Replacement Year 2027	Future Cost	\$5,824

This is to replace the 6' and '8 folding tables.

9- 6' tables  
 14- 8' tables

2025- Per client, change remaining life from 2026 to 2027.  
 2024- Remaining life extended from 2024 to 2026 per client.  
 2020- Per client 10/14/2020, increase remaining life from 2021 to 2023.

334 - Tables	Useful Life 20	Remaining Life 3	
7 Square Folding Tables	Quantity 7	Unit of Measure	Items
	Cost /Itm \$82.40		
	% Included 100.00%	Total Cost/Study	\$577
Summary	Replacement Year 2028	Future Cost	\$621

This is to replace the 3'x3' tables.

620 - Office Desk, Chair	Useful Life 10	Remaining Life 2	
2 Office Sets	Quantity 2	Unit of Measure	Items
	Cost /Itm \$1,324		
	% Included 100.00%	Total Cost/Study	\$2,647
Summary	Replacement Year 2027	Future Cost	\$2,781

This is to replace two of the three wood office desks and executive chairs.

2025- Per client, change remaining life from 2026 to 2027.  
 2018- \$614 was expended for one which is now provided for within a separate component.  
 2016- \$2,000 was expended for 2 only.

622 - Office Desk, Chair	Useful Life 10	Remaining Life 3	
Office Set	Quantity 1	Unit of Measure	Items
	Cost /Itm \$793		
	% Included 100.00%	Total Cost/Study	\$793
Summary	Replacement Year 2028	Future Cost	\$854

This is to replace the one of three wood office desks and executive chairs.

2018- \$614 was expended for one set.

**24000 - Furnishings**

680 - Lockers	Useful Life 18	Remaining Life 5	
Clubhouse Lower Floor	Quantity 1	Unit of Measure Items	
	Cost /Itm \$2,719		
	% Included 100.00%	Total Cost/Study \$2,719	
Summary	Replacement Year 2030	Future Cost \$3,077	

This is to replace the custom wood lockers.

8' lockers- 10 lf  
 5' lockers- 3 lf

2022- Per client, 10/27/22, extend remaining life from 2023 to 2030.  
 2020- Per client 10/14/2020, increase remaining life from 2021 to 2023.  
 2003- Placed in service.

900 - Miscellaneous	Useful Life 20	Remaining Life 3	
4 Chair & Table Dollies	Quantity 4	Unit of Measure Items	
	Cost /Itm \$412		
	% Included 100.00%	Total Cost/Study \$1,648	
Summary	Replacement Year 2028	Future Cost \$1,775	

This is to replace the table and chair dollies.

2- chair dollies  
 2- table dollies

910 - Window Coverings	Useful Life 20	Remaining Life 11	
CH Upstairs- Roller Sun Shades	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$2,915		
	% Included 100.00%	Total Cost/Study \$2,915	
Summary	Replacement Year 2036	Future Cost \$3,825	

This is to replace the clubhouse second story window coverings.

2017- Per client, \$2,200 was expended in 2016. Added as a reserve component.

**24500 - Audio / Visual**

120 - Television	Useful Life 10	Remaining Life 7	
Clubhouse	Quantity 1	Unit of Measure Items	
	Cost /Itm \$1,159		
	% Included 100.00%	Total Cost/Study \$1,159	
Summary	Replacement Year 2032	Future Cost \$1,377	

This is to replace the Fire TV 42" television.

2022- \$1,000 was expended, included mics, speaker and hardware.  
 2020- Per client 10/14/2020, increase remaining life from 2021 to 2023.

**24600 - Safety / Access**

560 - Cameras	Useful Life 6	Remaining Life 3
8 Security Cameras	Quantity 8	Unit of Measure Items
	Cost /Itm \$124	
	% Included 100.00%	Total Cost/Study \$989
Summary	Replacement Year 2028	Future Cost \$1,065

This is to replace the video cameras.

2022- \$866 was expended. Added as a reserve study component, cost per client direction.

**25000 - Flooring**

200 - Carpeting	Useful Life 15	Remaining Life 1
39 Sq. Yds. Clubhouse Office	Quantity 39	Unit of Measure Square Yard
	Cost /SqYd \$82.40	
	% Included 100.00%	Total Cost/Study \$3,214
Summary	Replacement Year 2026	Future Cost \$3,294

This is to replace the carpeting.

office- 287 sf  
 stairs to office- 65 sf

2024- Remaining life extended from 2025 to 2026 per client.  
 2022- Per client, 10/27/22, extend remaining life from 2023 to 2025.  
 2020- Per client 10/14/2020, increase remaining life from 2021 to 2023.  
 2019- Remaining life extended to 2021.  
 2016- Per client, set remaining life to 2018. Per client 8/10/2016, set remaining life to 2017.

204 - Carpeting	Useful Life 15	Remaining Life 5
65 Sq. Yds. Clubhouse Lower Floor	Quantity 65	Unit of Measure Square Yard
	Cost /SqYd \$92.70	
	% Included 100.00%	Total Cost/Study \$6,025
Summary	Replacement Year 2030	Future Cost \$6,817

This is to replace the carpeting.

lower floor- 560 sf  
 stairs to office- 23 sf

2016- Per client 8/4/2016 email, \$4,469 was expended to place in service in 2015.

400 - Tile	Useful Life 22	Remaining Life 11
1,048 sf Downstairs Pool Bathroom Wall Tile	Quantity 1,048	Unit of Measure Square Feet
	Cost /SqFt \$16.48	
	% Included 100.00%	Total Cost/Study \$17,271
Summary	Replacement Year 2036	Future Cost \$22,661

This is to replace the wall tile.

2014- Placed in service

**25000 - Flooring**

700 - Vinyl	Useful Life 18	Remaining Life 2
1,895 sf Clubhouse	Quantity 1,895	Unit of Measure Square Feet
	Cost /SqFt \$8.24	
	% Included 100.00%	Total Cost/Study \$15,615
Summary	Replacement Year 2027	Future Cost \$16,405

This is to replace the vinyl plank flooring.

2025- Per client, change remaining life from 2026 to 2027.  
 2024- Remaining life extended from 2025 to 2026 per client.  
 2022- Per client, 10/27/22, extend remaining life from 2023 to 2025.  
 2005- Placed in service.

920 - Coatings	Useful Life 12	Remaining Life 1
734 sf CH Downstairs Pool Bathroom Epoxy	Quantity 734	Unit of Measure Square Feet
	Cost /SqFt \$13.24	
	% Included 100.00%	Total Cost/Study \$9,715
Summary	Replacement Year 2026	Future Cost \$9,958

This is to install a proprietary floor coating system. Estimate dependent on manufacturer and scope of work.

2014- Placed in service.

924 - Coatings	Useful Life 12	Remaining Life 3
314 sf Pool Pass Building Office Epoxy Floor	Quantity 314	Unit of Measure Square Feet
	Cost /SqFt \$13.24	
	% Included 100.00%	Total Cost/Study \$4,156
Summary	Replacement Year 2028	Future Cost \$4,476

This is to install a proprietary floor coating system. Estimate dependent on manufacturer and scope of work.

2016- Placed in service.

**25500 - Wallcoverings**

300 - FRP	Useful Life 25	Remaining Life 16
392 sf Pool Equipment Room	Quantity 392	Unit of Measure Square Feet
	Cost /SqFt \$4.74	
	% Included 100.00%	Total Cost/Study \$1,857
Summary	Replacement Year 2041	Future Cost \$2,757

This is to replace the wall fiberglass reinforced panels (FRP).

**26000 - Outdoor Equipment**

100 - Tot Lot: Play Equipment	Useful Life 18	Remaining Life 1
Playground- Little Tikes Structure	Quantity 1	Unit of Measure Items
	Cost /Itm \$13,617	
	% Included 100.00%	Total Cost/Study \$13,617
Summary	Replacement Year 2026	Future Cost \$13,957

This is to replace the Little Tikes tot lot play equipment.

2024- Remaining life extended from 2024 to 2026 per client.  
 2004- Placed in service.

**26000 - Outdoor Equipment**

104 - Tot Lot: Play Equipment	Useful Life 25	Remaining Life 11	
2 Swing Sets	Quantity 2	Unit of Measure Items	
	Cost /Itm \$2,045		
	% Included 100.00%	Total Cost/Study \$4,089	
Summary	Replacement Year 2036	Future Cost \$5,365	

This is to replace the 2-seat swing sets.

- 1- 2-seat infant
- 1- 2-seat toddler

2011- Placed in service.

140 - Tot Lot: Safety Surface	Useful Life 5	Remaining Life 4	
Tot Lot Safety Surface Wood Fibre (EWF)	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$3,605		
	% Included 100.00%	Total Cost/Study \$3,605	
Summary	Replacement Year 2029	Future Cost \$3,979	

This is to replenish the play area engineered wood fibre (EWF) impact absorbing safety surface.

2024- \$3,500 anticipated expenditure. Useful life reduced from 10 to 5 per client.  
 2022- Per client 9/23/2022, change cost from \$900 to \$5,000, change remaining life from 2022 to 2024.  
 2021- Remaining life extended from 2021 to 2022 per client.

144 - Tot Lot: Safety Surface	Useful Life 20	Remaining Life 1	
175 lf Tot Lot Safety Surface Border	Quantity 175	Unit of Measure Linear Feet	
	Cost /l.f. \$20.60		
	% Included 100.00%	Total Cost/Study \$3,605	
Summary	Replacement Year 2026	Future Cost \$3,695	

This is to replace the play area border.

2024- Remaining life extended from 2025 to 2026 per client.  
 2004- Placed in service.

280 - Picnic Tables	Useful Life 18	Remaining Life 2	
11 Clubhouse Deck & BBQ Area- Plastic Type	Quantity 11	Unit of Measure Items	
	Cost /Itm \$412		
	% Included 100.00%	Total Cost/Study \$4,532	
Summary	Replacement Year 2027	Future Cost \$4,761	

This is to replace the plastic type picnic tables.

- 5- BBQ area
- 6- clubhouse

2025- Per client, change remaining life from 2026 to 2027.  
 2024- Remaining life extended from 2025 to 2026 per client.  
 2022- Per client, 10/27/22, extend remaining life from 2023 to 2025.  
 2021- Per client 9/15/2021, remaining life extended from 2022 to 2023.

**26000 - Outdoor Equipment**

284 - Picnic Tables	Useful Life 18	Remaining Life 3	
BBQ Area- Composite Type	Quantity 1	Unit of Measure	Items
	Cost /Itm \$1,226		
	% Included 100.00%	Total Cost/Study	\$1,226
Summary	Replacement Year 2028	Future Cost	\$1,320

This is to replace the composite type picnic table.

288 - Picnic Tables	Useful Life 20	Remaining Life 3	
3 Various Areas- 8' Wood	Quantity 3	Unit of Measure	Items
	Cost /Itm \$1,087		
	% Included 100.00%	Total Cost/Study	\$3,260
Summary	Replacement Year 2028	Future Cost	\$3,511

This is to replace the 8' wood plank picnic tables.

306 - Benches	Useful Life 15	Remaining Life 2	
11 Various Area Benches	Quantity 11	Unit of Measure	Items
	Cost /Itm \$809		
	% Included 100.00%	Total Cost/Study	\$8,894
Summary	Replacement Year 2027	Future Cost	\$9,344

This is to replace the composite and wood type benches.

5- wood type  
6- composite type

330 - Chairs	Useful Life 10	Remaining Life 2	
5 Pool Sand Chairs	Quantity 5	Unit of Measure	Items
	Cost /Itm \$412		
	% Included 100.00%	Total Cost/Study	\$2,060
Summary	Replacement Year 2027	Future Cost	\$2,164

This is to replace the Poly-Wood outdoor sand chairs.

2025- Per client, change remaining life from 2026 to 2027.  
2024- Remaining life extended from 2025 to 2026 per client.

334 - Chairs	Useful Life 12	Remaining Life 4	
40 Pool Vinyl Strap Chairs	Quantity 40	Unit of Measure	Items
	Cost /Itm \$185		
	% Included 100.00%	Total Cost/Study	\$7,416
Summary	Replacement Year 2029	Future Cost	\$8,186

This is to replace the vinyl strap outdoor chairs.

2018- Revised to 40 chairs.  
2016- Per client email 8/4/2016, \$4,500 anticipated for 2017.

**26000 - Outdoor Equipment**

340 - Chaise Lounges	Useful Life 12	Remaining Life 4
56 Pool Lounges	Quantity 56	Unit of Measure Items
	Cost /Itm \$299	
	% Included 100.00%	Total Cost/Study \$16,727
Summary	Replacement Year 2029	Future Cost \$18,464

This is to replace the outdoor lounge chairs.

2017- Client reduced quantity from 76 to 40 and later to 56.  
 2016- Per client 8/4/2016 email, \$22,000 anticipated for 2017.

342 - Chairs	Useful Life 15	Remaining Life 7
15 Adirondack Chairs	Quantity 15	Unit of Measure Items
	Cost /Itm \$412	
	% Included 100.00%	Total Cost/Study \$6,180
Summary	Replacement Year 2032	Future Cost \$7,346

This is to replace the Adirondack chairs.

2018- Per client, \$3,155 was expended in 2017. Added to study per client.

360 - Bear Boxes	Useful Life 20	Remaining Life 6
Clubhouse & Gazebo Bear Boxes	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$3,250	
	% Included 100.00%	Total Cost/Study \$3,250
Summary	Replacement Year 2031	Future Cost \$3,769

This is to replace the bear boxes.

- 1- 32 gallon
- 1- 64 gallon
- 1- 64 gallon at gazebo

2021- Per client, \$1,419 was expended to purchase one 32 gallon and one 64 gallon bear box in 2011. A second 64 gallon bear box purchased before 2011 is located at the gazebo.

376 - Pet Stations	Useful Life 5	Remaining Life 2
4 Various Areas Pet Stations	Quantity 4	Unit of Measure Items
	Cost /Itm \$330	
	% Included 100.00%	Total Cost/Study \$1,318
Summary	Replacement Year 2027	Future Cost \$1,385

This is to replace the pet stations.

2025- Per client, change remaining life from 2025 to 2027.  
 2024- Remaining life extended from 2024 to 2025 per client.  
 2022- Per client 9/23/2022, change remaining life from 2022 to 2024.  
 2017- Per client, increase replacement scope to 100% instead of periodic replacement.

**26000 - Outdoor Equipment**

380 - Garbage Receptacles	Useful Life 18	Remaining Life 8	
12 Garbage Receptacles	Quantity 12	Unit of Measure	Items
	Cost /Itm \$809		
	% Included 100.00%	Total Cost/Study	\$9,703
Summary	Replacement Year 2033	Future Cost	\$11,822

This is to replace the Barco Products garbage containers.

- 4- recycle
- 8- trash

786 - Umbrellas	Useful Life 1	Remaining Life 1	
13 Pool Umbrellas (15%)	Quantity 13	Unit of Measure	Items
	Cost /Itm \$515	Qty * \$/Itm	\$6,695
	% Included 15.38%	Total Cost/Study	\$1,030
Summary	Replacement Year 2026	Future Cost	\$1,056

This is to replace the umbrellas.

- 2024- Quantity increased from 11 to 13 per client. Remaining life extended to 2026.
- 2023- \$424 was expended to replace one.
- 2021- Per client, change scope to 20% annual replacement.

840 - Shade Structure	Useful Life 30	Remaining Life 0	
Pool Sunshade	Quantity 1	Unit of Measure	Items
	Cost /Itm \$10,327		
	% Included 100.00%	Total Cost/Study	\$10,327
Summary	Replacement Year 2025	Future Cost	\$10,327

This is to replace the shade structure with new similar "Scottsdale" model.

- 2025- Per client, \$10,327 was expended in 2025 to install 16' pool sunshade structure.

**27000 - Appliances**

200 - Refrigerator	Useful Life 12	Remaining Life 2	
Clubhouse Kitchen	Quantity 1	Unit of Measure	Items
	Cost /Itm \$2,045		
	% Included 100.00%	Total Cost/Study	\$2,045
Summary	Replacement Year 2027	Future Cost	\$2,148

This is to replace the Samsung refrigerator.

- 2025- Per client, change remaining life from 2026 to 2027.
- 2024- Remaining life extended from 2025 to 2026 per client.
- 2022- Per client, 10/27/22, extend remaining life from 2023 to 2025.
- 2010- Placed in service.

**27000 - Appliances**

204 - Refrigerator	Useful Life 12	Remaining Life 1
Pool Pass Office	Quantity 1	Unit of Measure Items
	Cost /Itm \$1,324	
	% Included 100.00%	Total Cost/Study \$1,324
Summary	Replacement Year 2026	Future Cost \$1,357

This is to replace the Hot Point refrigerator.

2025- Per client, change remaining life from 2025 to 2026.  
 2024- Remaining life reduced from 2028 to 2025 per client.  
 2016- Placed in service.

260 - Cook Top Stove	Useful Life 12	Remaining Life 2
Clubhouse Kitchen- Stove Top	Quantity 1	Unit of Measure Items
	Cost /Itm \$3,111	
	% Included 100.00%	Total Cost/Study \$3,111
Summary	Replacement Year 2027	Future Cost \$3,268

This is to replace the induction stove top.

2025- Per client, change remaining life from 2026 to 2027.  
 2024- Remaining life extended from 2025 to 2026 per client.  
 2022- Per client 9/23/2022, change remaining life from 2029 to 2023. Per client, 10/27/22, extend remaining life from 2023 to 2025.  
 2021- Per client, \$1,543 was expended to purchase in 2016 and \$800 to install in 2017.

274 - Oven: Wall	Useful Life 12	Remaining Life 2
Clubhouse Kitchen	Quantity 1	Unit of Measure Items
	Cost /Itm \$3,399	
	% Included 100.00%	Total Cost/Study \$3,399
Summary	Replacement Year 2027	Future Cost \$3,571

This is to replace the Whirlpool double wall oven.

2025- Per client, change remaining life from 2026 to 2027.  
 2024- Remaining life extended from 2025 to 2026 per client.  
 2022- Per client, 10/27/22, extend remaining life from 2023 to 2025.  
 2008- Placed in service.

284 - Microwave Oven	Useful Life 10	Remaining Life 2
Clubhouse Kitchen	Quantity 1	Unit of Measure Items
	Cost /Itm \$809	
	% Included 100.00%	Total Cost/Study \$809
Summary	Replacement Year 2027	Future Cost \$849

This is to replace the Kenmore microwave oven.

2025- Per client, change remaining life from 2026 to 2027.  
 2024- Remaining life extended from 2025 to 2026 per client.  
 2022- Per client, 10/27/22, extend remaining life from 2023 to 2025.

**29000 - Infrastructure**

964 - Utilities	Useful Life 30	Remaining Life 20	
Clubhouse	Quantity 1	Unit of Measure Building	
	Cost /Bldg \$6,798		
	% Included 100.00%	Total Cost/Study \$6,798	
Summary	Replacement Year 2045	Future Cost \$11,139	

This is to repair and maintain the clubhouse infrastructure such as water, sewer and electrical service lines. Full replacement is not provided for within reserves. Should client obtain information regarding infrastructure condition, timing of replacement and cost, information received may be entered into the reserve study. The cost indicated would not replace a major line failure.

**30000 - Miscellaneous**

810 - Maintenance Equipment	Useful Life 10	Remaining Life 3	
Aerator- Husqvarna	Quantity 1	Unit of Measure Items	
	Cost /Itm \$11,289		
	% Included 100.00%	Total Cost/Study \$11,289	
Summary	Replacement Year 2028	Future Cost \$12,157	

This is to replace the rototiller.

Husqvarna model 968981102

2025- Per client, change remaining life from 2026 to 2028.  
 2023- Per client 11/3/2023, increase remaining life from 2024 to 2026.  
 2020- Per client 10/14/2020, increase remaining life from 2021 to 2024.

814 - Maintenance Equipment	Useful Life 10	Remaining Life 1	
Snow Blower- Honda HSS1332A	Quantity 1	Unit of Measure Items	
	Cost /Itm \$5,011		
	% Included 100.00%	Total Cost/Study \$5,011	
Summary	Replacement Year 2026	Future Cost \$5,136	

This is to replace the snow blower used for the sidewalks.

Honda model HSS1332A

2016- \$3,684 is anticipated for new sidewalk snow blower.

818 - Maintenance Equipment	Useful Life 15	Remaining Life 1	
Snow Blower- Honda HS828	Quantity 1	Unit of Measure Items	
	Cost /Itm \$3,399		
	% Included 100.00%	Total Cost/Study \$3,399	
Summary	Replacement Year 2026	Future Cost \$3,484	

This is to replace the snow blower used for the decks.

Honda model HS828

2023- Per client 11/3/2023, increase remaining life from 2024 to 2026.  
 2020- Per client 10/14/2020, increase remaining life from 2021 to 2023.  
 2006- Placed in service.

**01000 - Paving**

100 - Asphalt: Sealing 28,150 sf Parking Lot	Useful Life 6    Remaining Life 2 Quantity 28,150    Unit of Measure Square Feet Cost /SqFt \$0.237 % Included 100.00%    Total Cost/Study \$6,669
Summary	Replacement Year N/A    Future Cost N/A

This is to prepare the surface and apply a single coat asphalt emulsion product. If a second coat is desired the cost is generally 10% to 20% higher.

2024- This component is excluded from funding consideration per client.  
2016- The paving is at the end of its useful life. This component is scheduled to happen the year after the major paving rehab. Excluded from reserve study per client.

200 - Asphalt: Ongoing Repairs 28,150 sf Parking Lot (3%)	Useful Life 5    Remaining Life 2 Quantity 28,150    Unit of Measure Square Feet Cost /SqFt \$4.43    Qty * \$/SqFt \$124,683 % Included 3.00%    Total Cost/Study \$3,741
Summary	Replacement Year N/A    Future Cost N/A

This is for miscellaneous repairs including crackfill, skin patching and minor dig out & fill. Cracks 1/4" or wider should be filled when observed.

2022- Per client 10/27/2022, remove this component.  
2020- \$130,225 was expended for a completed remove and replace.  
2016- The paving is at the end of its useful life. This component is scheduled to happen 6 years after the 2021 major paving rehab.

**03000 - Painting: Exterior**

400 - Wrought Iron 684 lf Pool Perimeter & Tot Lot	Useful Life 5    Remaining Life 2 Quantity 684    Unit of Measure Linear Feet Cost /l.f. \$12.04 % Included 100.00%    Total Cost/Study \$8,233
Summary	Replacement Year N/A    Future Cost N/A

This is to prepare, power wash, sand, scrape, spot prime and paint the wrought iron.

6' pool perimeter- 620 lf  
4' pool ADA ramp- 64 lf (new in 2016)  
165 lf (2018)

2016- The metal fencing condition varies from new to very degraded with some metal having rusted completely through. **Exclude from reserves per client.**

**18000 - Landscaping**

460 - Defensible Space	Useful Life 10	Remaining Life 3	
Open Space Fuel Reduction- Somerset	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$22,206		
	% Included 100.00%	Total Cost/Study \$22,206	
Summary	Replacement Year N/A	Future Cost N/A	

This is to maintain the defensible space perimeter around buildings and structures. This may include vegetation management, fuel reduction, tree pruning, fire breaks, etc.

10565 Somerset APN 049-240-012 9.6 Acres

2021- Per client 10/26/2021, remove from the reserve report. BRG excluded to obtain history.  
 2020- Per client 10/14/2020, added as a reserve study component, cost and schedule per client direction.

464 - Defensible Space	Useful Life 10	Remaining Life 3	
Open Space Fuel Reduction- The Strand	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$22,206		
	% Included 100.00%	Total Cost/Study \$22,206	
Summary	Replacement Year N/A	Future Cost N/A	

This is to maintain the defensible space perimeter around buildings and structures. This may include vegetation management, fuel reduction, tree pruning, fire breaks, etc.

10028 The Strand APN 040-150-001 11.53 Acres

2021- Per client 10/26/2021, remove from the reserve report. BRG excluded to obtain history.  
 2020- Per client 10/14/2020, added as a reserve study component, cost and schedule per client direction.

468 - Defensible Space	Useful Life 10	Remaining Life 4	
Open Space Fuel Reduction- Icknield Way	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$22,206		
	% Included 100.00%	Total Cost/Study \$22,206	
Summary	Replacement Year N/A	Future Cost N/A	

This is to maintain the defensible space perimeter around buildings and structures. This may include vegetation management, fuel reduction, tree pruning, fire breaks, etc.

15179 Icknield Way APN 040-470-001 8.85 Acres

2021- Per client 10/26/2021, remove from the reserve report. BRG excluded to obtain history.  
 2020- Per client 10/14/2020, added as a reserve study component, cost and schedule per client direction.

**18000 - Landscaping**

472 - Defensible Space	Useful Life 10	Remaining Life 4	
Open Space Fuel Reduction- Huntsman Leap	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$22,206		
	% Included 100.00%	Total Cost/Study \$22,206	
Summary	Replacement Year N/A	Future Cost N/A	

This is to maintain the defensible space perimeter around buildings and structures. This may include vegetation management, fuel reduction, tree pruning, fire breaks, etc.

Huntsman Leap APN 040-270-010 3.79 Acres

2021- Per client 10/26/2021, remove from the reserve report. BRG excluded to obtain history.  
 2020- Per client 10/14/2020, added as a reserve study component, cost and schedule per client direction.

476 - Defensible Space	Useful Life 10	Remaining Life 4	
Open Space Fuel Reduction- Tudor Lane	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$22,206		
	% Included 100.00%	Total Cost/Study \$22,206	
Summary	Replacement Year N/A	Future Cost N/A	

This is to maintain the defensible space perimeter around buildings and structures. This may include vegetation management, fuel reduction, tree pruning, fire breaks, etc.

14310 Tudor Lane APN 040-280-036 2.45 Acres

2021- Per client 10/26/2021, remove from the reserve report. BRG excluded to obtain history.  
 2020- Per client 10/14/2020, added as a reserve study component, cost and schedule per client direction.

480 - Defensible Space	Useful Life 10	Remaining Life 5	
Open Space Fuel Reduction- Kent Drive	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$22,206		
	% Included 100.00%	Total Cost/Study \$22,206	
Summary	Replacement Year N/A	Future Cost N/A	

This is to maintain the defensible space perimeter around buildings and structures. This may include vegetation management, fuel reduction, tree pruning, fire breaks, etc.

Kent Drive APN 049-240-009 6.28 Acres

2021- Per client 10/26/2021, remove from the reserve report. BRG excluded to obtain history.  
 2020- Per client 10/14/2020, added as a reserve study component, cost and schedule per client direction.

**18000 - Landscaping**

484 - Defensible Space	Useful Life 10	Remaining Life 4	
Open Space Fuel Reduction- Kent Drive	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$22,206		
	% Included 100.00%	Total Cost/Study \$22,206	
Summary	Replacement Year N/A	Future Cost N/A	

This is to maintain the defensible space perimeter around buildings and structures. This may include vegetation management, fuel reduction, tree pruning, fire breaks, etc.

15269 Kent Drive APN 049-240-003 1 Acre

2021- Per client 10/26/2021, remove from the reserve report. BRG excluded to obtain history.  
 2020- Per client 10/14/2020, added as a reserve study component, cost and schedule per client direction.

488 - Defensible Space	Useful Life 10	Remaining Life 5	
Open Space Fuel Reduction- Dorchester	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$22,206		
	% Included 100.00%	Total Cost/Study \$22,206	
Summary	Replacement Year N/A	Future Cost N/A	

This is to maintain the defensible space perimeter around buildings and structures. This may include vegetation management, fuel reduction, tree pruning, fire breaks, etc.

10499 Dorchester Dr APN 040-290-032 24.52 Acres

2021- Per client 10/26/2021, remove from the reserve report. BRG excluded to obtain history.  
 2020- Per client 10/14/2020, added as a reserve study component, cost and schedule per client direction.

**18500 - Lakes / Ponds**

990 - Miscellaneous	Useful Life 30	Remaining Life 13	
Pond Hlth Maintenance	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$4,766		
	% Included 100.00%	Total Cost/Study \$4,766	
Summary	Replacement Year N/A	Future Cost N/A	

This is to repair the pond drain.

2022- Per client 10/27/2022, delete this component.  
 2021- Work is anticipated per client.  
 2016- The pond drain is antiquated in appearance and should be assessed for remaining life and cost to replace. Information received will further define this component.

**22000 - Office Equipment**

100 - Miscellaneous	Useful Life 6	Remaining Life 1
Canon Fax Machine	Quantity 1	Unit of Measure Items
	Cost /Itm \$337	
	% Included 100.00%	Total Cost/Study \$337
Summary	Replacement Year N/A	Future Cost N/A

This is to replace the Canon Image Class fax machine.

2022- Per client 9/23/2022, remove component.

**30000 - Miscellaneous**

200 - BBQ	Useful Life 15	Remaining Life 2
BBQ Area	Quantity 1	Unit of Measure Items
	Cost /Itm \$1,081	
	% Included 100.00%	Total Cost/Study \$1,081
Summary	Replacement Year N/A	Future Cost N/A

This is to replace the custom BBQ.

2024- Remove BBQ area from study per client. BRG will exclude for now and delete in 2027.

2021- Per client, currently discussing with board if this component will be removed. A client provided cost will further define this component.

Component	Current Replacement Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
<b>01000 - Paving</b>							
340 - Asphalt: Major Repairs	\$160,919	25	20	28,150	\$5.72/SqFt		Parking Major Repairs
<b>02000 - Concrete</b>							
220 - Walkways	\$32,934	20	0	4,130	\$15.95/SqFt (50%)		Clubhouse Perimeter
<b>04000 - Structural Repairs</b>							
204 - Siding	\$18,936	25	6	2,242	\$16.89/SqFt (50%)		Clubhouse Exterior
208 - Siding	\$89,080	30	21	2,471	\$36.05/SqFt		Pool Building
550 - Bridge Maintenance	\$12,396	8	1	830	\$29.87/SqFt (50%)		Lake & School Boardwalk Decking
554 - Bridge Maintenance	\$4,274	3	1	830	\$51.50/SqFt (10%)		Lake & School Bdwk Structural
800 - Wood: Gazebo Repairs	\$1,854	10	2	900	\$2.06/SqFt		BBQ Area Shade Structure
912 - Doors	\$13,000	30	29	4	\$3,250/Itm [se:2]		Clubhouse Storefront Type Doors 4 Of 9
913 - Doors	\$6,500	1	1	1	\$6,500/LS [nr:1]		2026 Only
914 - Doors	\$17,153	30	29	5	\$3,431/Itm		Clubhouse Storefront Type Doors 5 Of 9
916 - Doors	\$20,584	30	29	6	\$3,431/Itm		Clubhouse Storefront Type Doors-Previous Sliders
920 - Doors	\$7,095	30	29	10	\$709/Itm		Clubhouse Interior Doors
924 - Doors	\$16,655	30	21	7	\$2,379/Itm		Pool Building
928 - Doors	\$1,360	30	21	1	\$1,360/Itm		Pool Building Overhead Roll-Up Door
936 - Windows	\$24,575	30	29	1	\$24,575/Itm		Northwest Replacements
940 - Windows	\$12,595	30	29	1	\$12,595/Itm		Northeast Replacements
944 - Windows	\$7,797	30	29	1	\$7,797/Itm		Office Interior To Greatroom Windows
948 - Windows	\$12,595	30	29	1	\$12,595/Itm		Southwest Replacements
952 - Windows	\$12,595	30	29	1	\$12,595/Itm		Front Replacements
<b>04500 - Decking/Balconies</b>							
100 - Composite	\$75,169	40	28	445	\$169/SqFt		CH Front Entry- Structural Mod
110 - Composite	\$22,917	40	8	445	\$51.50/SqFt		CH Front Entry-Decking/Railing Repair
120 - Wood	\$48,127	40	32	445	\$108/SqFt		CH Northeast- Structural Mod
130 - Composite	\$10,300	40	32	200	\$51.50/SqFt		CH Northeast- Decking/Railing Only
140 - Wood	\$44,362	40	39	445	\$99.69/SqFt		CH Southwest- Structural Mod

Component	Current Replacement Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
<b>04500 - Decking/Balconies</b>							
150 - Composite	\$17,578	40	19	184	\$95.53/SqFt		CH Southwest- Decking/Railings Only
160 - Wood	\$61,701	40	39	890	\$69.33/SqFt		CH Northwest- Structural Mod
170 - Composite	\$22,351	40	19	456	\$49.02/SqFt		CH Northwest- Decking/Railings Only
<b>05000 - Roofing</b>							
440 - Pitched: Dimensional Composition	\$15,862	25	16	28	\$566/Sqrs		Pool Building
444 - Pitched: Dimensional Composition	\$5,098	25	2	9	\$566/Sqrs		BBQ Shade Structure
680 - Pitched: Metal	\$82,426	40	8	55	\$1,499/Sqrs		Clubhouse
780 - Heat Tape	\$2,124	10	1	110	\$19.31/l.f.		Pool Building Roof
<b>08000 - Rehab</b>							
100 - General	\$10,758	18	16	1	\$10,758/Bldg		Clubhouse
102 - General	\$5,747	15	2	12	\$479/Itm		Clubhouse - Floor Mats
103 - General	\$300	2	1	1	\$300/LS [nr:1]		Clubhouse - Floor Mats (2026 Only)
104 - General	\$6,123	25	16	1	\$6,123/Rm		Pool Building Office
106 - Doors	\$6,500	15	0	40	\$163/Itm		Clubhouse - Rekey
220 - Restrooms	\$3,718	15	5	1	\$3,718/LS		Clubhouse Upstairs
224 - Bathrooms	\$16,851	20	9	2	\$8,425/Rm		Clubhouse Downstairs Pool Bathrooms
230 - Kitchen	\$30,086	25	2	1	\$30,086/Rm		Clubhouse
<b>12000 - Pool</b>							
110 - Resurface	\$148,991	10	9	252	\$591/l.f.		Lap Pool
114 - Resurface	\$17,335	10	8	51	\$340/l.f.		Wading Pool
200 - Edge: Tile, Coping, Mastic	\$29,204	24	23	252	\$116/l.f.		Lap Pool
204 - Edge: Tile, Coping, Mastic	\$3,572	24	22	51	\$70.04/l.f.		Wading Pool
400 - ADA Chair Lift	\$10,892	10	2	1	\$10,892/Itm		Lap Pool
640 - Deck: Replace	\$97,178	30	21	8,240	\$11.79/SqFt		Lap & Wading Pool Deck Pavers
700 - Chemical System	\$18,777	10	7	1	\$18,777/Sys		Lap Pool Saline System
702 - Chemical System	\$669	1	1	2	\$335/Itm		Lap Pool CAT Chemical Sensors
704 - Chemical System	\$5,568	10	7	1	\$5,568/Itm		Wading Pool Salt Water System
706 - Chemical System	\$669	1	1	2	\$335/Itm		Wading Pool CAT Chemical Sensors
708 - Chemical System	\$809	5	1	1	\$809/Itm		Lap Pool Stenner Pump
712 - Chemical System	\$809	5	1	1	\$809/Itm		Wading Pool Stenner Pump
714 - Drain Covers	\$2,724	5	1	1	\$2,724/LS		Pool Drain & Skimmer Covers
716 - Equipment: Replacement	\$4,815	10	1	1	\$4,815/Itm		Lap Pool Sondex Heat Exchanger

Component	Current Replacement Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
<b>12000 - Pool</b>							
718 - Equipment: Replacement	\$1,648	10	7	1	\$1,648/Itm		Pool Wave Vacuum
720 - Equipment: Replacement	\$1,617	20	11	2	\$809/Itm		Lap Pool Pressure Tanks
724 - Heater	\$37,034	15	1	1	\$37,034/Itm		Lap Pool Boiler
728 - Heater	\$5,500	10	0	1	\$5,500/Itm		Wading Pool
730 - Filter	\$16,336	15	6	1	\$16,336/Itm		Lap Pool
732 - Filter	\$5,686	5	2	1	\$5,686/Itm		Lap Pool- Sand Replacement
734 - Filter	\$2,045	14	5	1	\$2,045/Itm		Wading Pool
736 - Filter	\$603	14	5	1	\$603/Itm		Wading Pool- Sand Replacement
738 - Pumps	\$2,893	25	22	1	\$2,893/Itm		Pool Pump VFD
740 - Pumps	\$2,446	8	1	1	\$2,446/Itm		Pool Grundfos Heater Pump
744 - Pumps	\$7,637	6	3	1	\$7,637/Itm		Lap Pool Pentair 7.5 HP Pump
748 - Pumps	\$3,306	8	6	1	\$3,306/Itm		Wading Pool Hayward 2.7 VS HP Pump
750 - Cover	\$9,095	9	8	1	\$9,095/Itm		Lap Pool Cover (3 in 1)
754 - Cover	\$11,840	15	10	1	\$11,840/Itm		Lap Pool Safety Cover
756 - Cover	\$1,627	8	2	1	\$1,627/Itm		Wading Pool
760 - Lane Ropes	\$3,059	5	2	225	\$13.60/l.f.		Lap Pool
764 - Chemical System	\$4,120	5	3	2	\$2,060/Sys		Lap & Wading Pools- Hayward Cat Chem Controllers
768 - Miscellaneous	\$3,433	10	8	2	\$1,716/Itm		Pool & Spa Auto Fills
772 - Miscellaneous	\$12,350	12	11	1	\$12,350/LS		Pool Bldg-Tankless Water Heater & Eye Wash Station
950 - Furniture: Lifeguard Chair	\$2,426	10	2	3	\$809/Itm		Pool
990 - Storage Reel	\$3,538	10	2	1	\$3,538/Itm		Lap Pool Cover Reel
994 - Miscellaneous	\$18,494	10	3	3	\$6,165/Itm		Pool Sunshades
<b>17000 - Tennis Court</b>							
100 - Reseal	\$29,650	7	0	13,200	\$2.25/SqFt		[2] Tennis Courts
500 - Resurface	\$89,734	21	14	13,200	\$6.80/SqFt		[2] Tennis Courts
700 - Screen	\$1,159	15	12	1	\$1,159/Itm		Fence Screen - North Side
701 - Screen	\$1,502	1	0	1	\$1,502/LS [nr:1]		Fence Screen - North Side (2025 Only)
900 - Miscellaneous	\$1,627	5	3	2	\$814/Itm		Fence Shade Cabanas
<b>17500 - Basketball / Sport Court</b>							
300 - Basketball Standard	\$2,045	15	2	1	\$2,045/Itm		Tennis Court
<b>18000 - Landscaping</b>							
100 - Irrigation: Misc.	\$17,428	20	14	1	\$17,428/LS		Sprinkler System

<i>Component</i>	<i>Current Replacement Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Quantity</i>	<i>Cost/ U of M</i>	<i>Treatment</i>	<i>Location</i>
<b>18000 - Landscaping</b>							
104 - Irrigation: Misc.	\$13,900	15	9	1	\$13,900/LS		Pool Area Landscaping/Irrigation
300 - Irrigation: Backflow Preventors	\$2,719	20	1	1	\$2,719/Itm		Clubhouse South Buried Backflow
400 - Turf Renovation	\$20,229	20	14	1	\$20,229/LS		Flag Pole Lawn
456 - Pathways & Trails	\$23,113	5	4	1	\$23,113/LS		Lake Trail Improvements
<b>19000 - Fencing</b>							
100 - Chain Link: 10'	\$3,523	30	23	76	\$46.35/l.f.		Mesh at Tennis Court Divider
130 - Chain Link: 10'	\$46,350	30	22	500	\$92.70/l.f.		Tennis Court Perimeter
224 - Wrought Iron	\$3,523	30	21	684	\$51.50/l.f. (10%)		Pool Perimeter
228 - Wrought Iron	\$13,900	30	0	171	\$81.29/l.f.		Tot Lot Perimeter
234 - Wrought Iron	\$31,703	30	6	684	\$51.50/l.f. (90%)		Pool Perimeter
340 - Wood: 6'	\$6,983	18	1	40	\$175/l.f.		Trash Enclosure
360 - Wood: Split Rail	\$5,745	25	7	281	\$20.45/l.f.		Clubhouse North Perimeter
<b>20000 - Lighting</b>							
100 - Exterior: Misc. Fixtures	\$1,081	15	1	10	\$108/Itm		Clubhouse
104 - Exterior: Misc. Fixtures	\$1,154	15	6	7	\$165/Itm		Pool Pass Building
<b>21000 - Signage</b>							
714 - Wood Monument	\$12,036	15	3	1	\$12,036/Itm		Cobble Base Monument W/Trellis/Signage-West Entry
718 - Wood Monument	\$7,220	15	3	1	\$7,220/Itm		Clubhouse Tri-Post Monument
722 - Wood Monument	\$7,222	15	3	1	\$7,222/Itm		All Wood Monument- East Entrance
<b>22000 - Office Equipment</b>							
200 - Computers, Misc.	\$1,931	5	2	3	\$644/Itm		Pass Office Laptops
210 - Computers, Misc.	\$1,514	5	1	1	\$1,514/Itm		Administration Office Desktop
218 - Computers, Misc.	\$1,514	5	1	1	\$1,514/Itm		Clerical Office Desktop
220 - Computers, Misc.	\$1,514	5	1	1	\$1,514/Itm		GM Office Desktop
222 - Computers, Misc.	\$1,648	5	2	2	\$824/Itm		Office Laptops- Maintenance & Operations
224 - Computers, Misc.	\$1,808	5	2	1	\$1,808/Itm		Office Laptops- Manager
230 - Computers, Misc.	\$3,605	4	1	1	\$3,605/LS		Pool System- Printer, Scanner, Software
260 - iPad	\$1,030	5	2	1	\$1,030/Itm		Office iPad
300 - Copier	\$8,523	10	9	1	\$8,523/Itm		Office Copier
<b>23000 - Mechanical Equipment</b>							
200 - Furnace	\$15,563	15	1	2	\$7,782/Itm		Clubhouse- Furnaces #4 & #2
210 - HVAC	\$7,782	12	1	1	\$7,782/Itm		Clubhouse Office Air Conditioner

<i>Component</i>	<i>Current Replacement Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Quantity</i>	<i>Cost/ U of M</i>	<i>Treatment</i>	<i>Location</i>
<b>23000 - Mechanical Equipment</b>							
220 - HVAC	\$1,922	12	9	1	\$1,922/Itm		UV Air Scrubber Upgrade
410 - Solar System	\$82,915	15	14	1	\$82,915/LS		Pool/Maintenance Bldg Solar Panels
600 - Water Heater	\$4,084	12	1	1	\$4,084/Itm		Clubhouse
<b>24000 - Furnishings</b>							
200 - Chairs	\$2,719	5	2	66	\$41.20/Itm		Clubhouse- Padded Folding Chairs
204 - Chairs	\$1,808	18	2	65	\$27.81/Itm		Clubhouse- Non Padded Folding Chairs
330 - Tables	\$5,543	20	2	23	\$241/Itm		Folding Tables
334 - Tables	\$577	20	3	7	\$82.40/Itm		Square Folding Tables
620 - Office Desk, Chair	\$2,647	10	2	2	\$1,324/Itm		Office Sets
622 - Office Desk, Chair	\$793	10	3	1	\$793/Itm		Office Set
680 - Lockers	\$2,719	18	5	1	\$2,719/Itm		Clubhouse Lower Floor
900 - Miscellaneous	\$1,648	20	3	4	\$412/Itm		Chair & Table Dollies
910 - Window Coverings	\$2,915	20	11	1	\$2,915/LS		CH Upstairs- Roller Sun Shades
<b>24500 - Audio / Visual</b>							
120 - Television	\$1,159	10	7	1	\$1,159/Itm		Clubhouse
<b>24600 - Safety / Access</b>							
560 - Cameras	\$989	6	3	8	\$124/Itm		Security Cameras
<b>25000 - Flooring</b>							
200 - Carpeting	\$3,214	15	1	39	\$82.40/SqYd		Clubhouse Office
204 - Carpeting	\$6,025	15	5	65	\$92.70/SqYd		Clubhouse Lower Floor
400 - Tile	\$17,271	22	11	1,048	\$16.48/SqFt		Downstairs Pool Bathroom Wall Tile
700 - Vinyl	\$15,615	18	2	1,895	\$8.24/SqFt		Clubhouse
920 - Coatings	\$9,715	12	1	734	\$13.24/SqFt		CH Downstairs Pool Bathroom Epoxy
924 - Coatings	\$4,156	12	3	314	\$13.24/SqFt		Pool Pass Building Office Epoxy Floor
<b>25500 - Wallcoverings</b>							
300 - FRP	\$1,857	25	16	392	\$4.74/SqFt		Pool Equipment Room
<b>26000 - Outdoor Equipment</b>							
100 - Tot Lot: Play Equipment	\$13,617	18	1	1	\$13,617/Itm		Playground- Little Tikes Structure
104 - Tot Lot: Play Equipment	\$4,089	25	11	2	\$2,045/Itm		Swing Sets
140 - Tot Lot: Safety Surface	\$3,605	5	4	1	\$3,605/LS		Tot Lot Safety Surface Wood Fibre (EWF)
144 - Tot Lot: Safety Surface	\$3,605	20	1	175	\$20.60/l.f.		Tot Lot Safety Surface Border
280 - Picnic Tables	\$4,532	18	2	11	\$412/Itm		Clubhouse Deck & BBQ Area- Plastic Type
284 - Picnic Tables	\$1,226	18	3	1	\$1,226/Itm		BBQ Area- Composite Type

<i>Component</i>	<i>Current Replacement Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Quantity</i>	<i>Cost/U of M</i>	<i>Treatment</i>	<i>Location</i>
<b>26000 - Outdoor Equipment</b>							
288 - Picnic Tables	\$3,260	20	3	3	\$1,087/Itm		Various Areas- 8' Wood
306 - Benches	\$8,894	15	2	11	\$809/Itm		Various Area Benches
330 - Chairs	\$2,060	10	2	5	\$412/Itm		Pool Sand Chairs
334 - Chairs	\$7,416	12	4	40	\$185/Itm		Pool Vinyl Strap Chairs
340 - Chaise Lounges	\$16,727	12	4	56	\$299/Itm		Pool Lounges
342 - Chairs	\$6,180	15	7	15	\$412/Itm		Adirondack Chairs
360 - Bear Boxes	\$3,250	20	6	1	\$3,250/LS		Clubhouse & Gazebo Bear Boxes
376 - Pet Stations	\$1,318	5	2	4	\$330/Itm		Various Areas Pet Stations
380 - Garbage Receptacles	\$9,703	18	8	12	\$809/Itm		Garbage Receptacles
786 - Umbrellas	\$1,030	1	1	13	\$515/Itm (15%)		Pool Umbrellas
840 - Shade Structure	\$10,327	30	0	1	\$10,327/Itm		Pool Sunshade
<b>27000 - Appliances</b>							
200 - Refrigerator	\$2,045	12	2	1	\$2,045/Itm		Clubhouse Kitchen
204 - Refrigerator	\$1,324	12	1	1	\$1,324/Itm		Pool Pass Office
260 - Cook Top Stove	\$3,111	12	2	1	\$3,111/Itm		Clubhouse Kitchen- Stove Top
274 - Oven: Wall	\$3,399	12	2	1	\$3,399/Itm		Clubhouse Kitchen
284 - Microwave Oven	\$809	10	2	1	\$809/Itm		Clubhouse Kitchen
<b>29000 - Infrastructure</b>							
964 - Utilities	\$6,798	30	20	1	\$6,798/Bldg		Clubhouse
<b>30000 - Miscellaneous</b>							
810 - Maintenance Equipment	\$11,289	10	3	1	\$11,289/Itm		Aerator- Husqvarna
814 - Maintenance Equipment	\$5,011	10	1	1	\$5,011/Itm		Snow Blower- Honda HSS1332A
818 - Maintenance Equipment	\$3,399	15	1	1	\$3,399/Itm		Snow Blower- Honda HS828

Component	Current Replacement Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
<b>01000 - Paving</b>							
100 - Asphalt: Sealing	\$6,669	6	2	28,150	\$.24/SqFt		Parking Lot
200 - Asphalt: Ongoing Repairs	\$3,741	5	2	28,150	\$4.43/SqFt (3%)		Parking Lot
<b>03000 - Painting: Exterior</b>							
400 - Wrought Iron	\$8,233	5	2	684	\$12.04/l.f.		Pool Perimeter & Tot Lot
<b>18000 - Landscaping</b>							
460 - Defensible Space	\$22,206	10	3	1	\$22,206/LS		Open Space Fuel Reduction- Somerset
464 - Defensible Space	\$22,206	10	3	1	\$22,206/LS		Open Space Fuel Reduction- The Strand
468 - Defensible Space	\$22,206	10	4	1	\$22,206/LS		Open Space Fuel Reduction- Icknield Way
472 - Defensible Space	\$22,206	10	4	1	\$22,206/LS		Open Space Fuel Reduction- Huntsman Leap
476 - Defensible Space	\$22,206	10	4	1	\$22,206/LS		Open Space Fuel Reduction- Tudor Lane
480 - Defensible Space	\$22,206	10	5	1	\$22,206/LS		Open Space Fuel Reduction- Kent Drive
484 - Defensible Space	\$22,206	10	4	1	\$22,206/LS		Open Space Fuel Reduction- Kent Drive
488 - Defensible Space	\$22,206	10	5	1	\$22,206/LS		Open Space Fuel Reduction- Dorchester
<b>18500 - Lakes / Ponds</b>							
990 - Miscellaneous	\$4,766	30	13	1	\$4,766/LS		Pond Hlth Maintenance
<b>22000 - Office Equipment</b>							
100 - Miscellaneous	\$337	6	1	1	\$337/Itm		Canon Fax Machine
<b>30000 - Miscellaneous</b>							
200 - BBQ	\$1,081	15	2	1	\$1,081/Itm		BBQ Area

<i>Reserve Component</i>	<i>Life Useful</i>	<i>Current Replacement Cost</i>	<i>Forecast Inflated Cost @ 2.50%</i>
<b>2025</b>			
<b>02000 - Concrete</b>			
220 - Walkways 4,130 sf Clubhouse Perimeter (50%)	20	32,934	
<b>08000 - Rehab</b>			
106 - Doors 40 Clubhouse - Rekey	15	6,500	
<b>12000 - Pool</b>			
728 - Heater Wading Pool	10	5,500	
<b>17000 - Tennis Court</b>			
100 - Reseal 13,200 sf [2] Tennis Courts	7	29,650	
701 - Screen Fence Screen - North Side (2025 Only)[nr:1]	1	1,502	
Total 17000 - Tennis Court:		31,152	31,152
<b>19000 - Fencing</b>			
228 - Wrought Iron 171 lf Tot Lot Perimeter	30	13,900	
<b>26000 - Outdoor Equipment</b>			
840 - Shade Structure Pool Sunshade	30	10,327	
Total 2025:		100,313	
<b>2026</b>			
<b>04000 - Structural Repairs</b>			
550 - Bridge Maintenance 830 sf Lake & School Boardwalk Decking (50%)	8	12,396	12,706
554 - Bridge Maintenance 830 sf Lake & School Bdwk Structural (10%)	3	4,274	4,381
913 - Doors 2026 Only[nr:1]	1	6,500	6,663
Total 04000 - Structural Repairs:		23,170	23,750
<b>05000 - Roofing</b>			
780 - Heat Tape 110 lf Pool Building Roof	10	2,124	2,177
<b>08000 - Rehab</b>			
103 - General Clubhouse - Floor Mats (2026 Only)[nr:1]	2	300	308
<b>12000 - Pool</b>			
702 - Chemical System 2 Lap Pool CAT Chemical Sensors	1	669	686
706 - Chemical System 2 Wading Pool CAT Chemical Sensors	1	669	686
708 - Chemical System Lap Pool Stenner Pump	5	809	829

<i>Reserve Component</i>	<i>Life Useful</i>	<i>Current Replacement Cost</i>	<i>Forecast Inflated Cost @ 2.50%</i>
<b>2026</b>			
<b>12000 - Pool</b>			
712 - Chemical System Wading Pool Stenner Pump	5	809	829
714 - Drain Covers Pool Drain & Skimmer Covers	5	2,724	2,792
716 - Equipment: Replacement Lap Pool Sondex Heat Exchanger	10	4,815	4,936
724 - Heater Lap Pool Boiler	15	37,034	37,959
740 - Pumps Pool Grundfos Heater Pump	8	2,446	2,507
Total 12000 - Pool:		49,975	51,224
<b>18000 - Landscaping</b>			
300 - Irrigation: Backflow Preventors Clubhouse South Buried Backflow	20	2,719	2,787
<b>19000 - Fencing</b>			
340 - Wood: 6' 40 lf Trash Enclosure	18	6,983	7,158
<b>20000 - Lighting</b>			
100 - Exterior: Misc. Fixtures 10 Clubhouse	15	1,081	1,109
<b>22000 - Office Equipment</b>			
210 - Computers, Misc. Administration Office Desktop	5	1,514	1,552
218 - Computers, Misc. Clerical Office Desktop	5	1,514	1,552
220 - Computers, Misc. GM Office Desktop	5	1,514	1,552
230 - Computers, Misc. Pool System- Printer, Scanner, Software	4	3,605	3,695
Total 22000 - Office Equipment:		8,147	8,351
<b>23000 - Mechanical Equipment</b>			
200 - Furnace 2 Clubhouse- Furnaces #4 & #2	15	15,563	15,952
210 - HVAC Clubhouse Office Air Conditioner	12	7,782	7,976
600 - Water Heater Clubhouse	12	4,084	4,186
Total 23000 - Mechanical Equipment:		27,429	28,114
<b>25000 - Flooring</b>			
200 - Carpeting 39 Sq. Yds. Clubhouse Office	15	3,214	3,294
920 - Coatings 734 sf CH Downstairs Pool Bathroom Epoxy	12	9,715	9,958
Total 25000 - Flooring:		12,929	13,252
<b>26000 - Outdoor Equipment</b>			
100 - Tot Lot: Play Equipment Playground- Little Tikes Structure	18	13,617	13,957
144 - Tot Lot: Safety Surface 175 lf Tot Lot Safety Surface Border	20	3,605	3,695

<i>Reserve Component</i>	<i>Life Useful</i>	<i>Current Replacement Cost</i>	<i>Forecast Inflated Cost @ 2.50%</i>
<b>2026</b>			
<b>26000 - Outdoor Equipment</b>			
786 - Umbrellas 13 Pool Umbrellas (15%)	1	1,030	1,056
Total 26000 - Outdoor Equipment:		18,252	18,708
<b>27000 - Appliances</b>			
204 - Refrigerator Pool Pass Office	12	1,324	1,357
<b>30000 - Miscellaneous</b>			
814 - Maintenance Equipment Snow Blower- Honda HSS1332A	10	5,011	5,136
818 - Maintenance Equipment Snow Blower- Honda HS828	15	3,399	3,484
Total 30000 - Miscellaneous:		8,410	8,620
Total 2026:		162,843	166,915
<b>2027</b>			
<b>04000 - Structural Repairs</b>			
800 - Wood: Gazebo Repairs 900 sf BBQ Area Shade Structure	10	1,854	1,948
<b>05000 - Roofing</b>			
444 - Pitched: Dimensional Composition 9 Squares- BBQ Shade Structure	25	5,098	5,357
<b>08000 - Rehab</b>			
102 - General 12 Clubhouse - Floor Mats	15	5,747	6,038
230 - Kitchen Clubhouse	25	30,086	31,609
Total 08000 - Rehab:		35,833	37,647
<b>12000 - Pool</b>			
400 - ADA Chair Lift Lap Pool	10	10,892	11,444
702 - Chemical System 2 Lap Pool CAT Chemical Sensors	1	669	703
706 - Chemical System 2 Wading Pool CAT Chemical Sensors	1	669	703
732 - Filter Lap Pool- Sand Replacement	5	5,686	5,973
756 - Cover Wading Pool	8	1,627	1,710
760 - Lane Ropes 225 lf Lap Pool	5	3,059	3,214
950 - Furniture: Lifeguard Chair 3 Pool	10	2,426	2,548
990 - Storage Reel Lap Pool Cover Reel	10	3,538	3,717
Total 12000 - Pool:		28,566	30,012
<b>17500 - Basketball / Sport Court</b>			
300 - Basketball Standard Tennis Court	15	2,045	2,148

<i>Reserve Component</i>	<i>Life Useful</i>	<i>Current Replacement Cost</i>	<i>Forecast Inflated Cost @ 2.50%</i>
<b>2027</b>			
<b>22000 - Office Equipment</b>			
200 - Computers, Misc. 3 Pass Office Laptops	5	1,931	2,029
222 - Computers, Misc. 2 Office Laptops- Maintenance & Operations	5	1,648	1,731
224 - Computers, Misc. Office Laptops- Manager	5	1,808	1,899
260 - iPad Office iPad	5	1,030	1,082
Total 22000 - Office Equipment:		6,417	6,741
<b>24000 - Furnishings</b>			
200 - Chairs 66 Clubhouse- Padded Folding Chairs	5	2,719	2,857
204 - Chairs 65 Clubhouse- Non Padded Folding Chairs	18	1,808	1,899
330 - Tables 23 Folding Tables	20	5,543	5,824
620 - Office Desk, Chair 2 Office Sets	10	2,647	2,781
Total 24000 - Furnishings:		12,717	13,361
<b>25000 - Flooring</b>			
700 - Vinyl 1,895 sf Clubhouse	18	15,615	16,405
<b>26000 - Outdoor Equipment</b>			
280 - Picnic Tables 11 Clubhouse Deck & BBQ Area- Plastic Type	18	4,532	4,761
306 - Benches 11 Various Area Benches	15	8,894	9,344
330 - Chairs 5 Pool Sand Chairs	10	2,060	2,164
376 - Pet Stations 4 Various Areas Pet Stations	5	1,318	1,385
786 - Umbrellas 13 Pool Umbrellas (15%)	1	1,030	1,082
Total 26000 - Outdoor Equipment:		17,834	18,736
<b>27000 - Appliances</b>			
200 - Refrigerator Clubhouse Kitchen	12	2,045	2,148
260 - Cook Top Stove Clubhouse Kitchen- Stove Top	12	3,111	3,268
274 - Oven: Wall Clubhouse Kitchen	12	3,399	3,571
284 - Microwave Oven Clubhouse Kitchen	10	809	849
Total 27000 - Appliances:		9,364	9,836
Total 2027:		135,343	142,191

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This report is intended to assist the auditor while preparing the audit, review or compilation of Glenshire Devonshire Residents Association's (the "Association") financial documents.

Browning Reserve Group, a division of Reserve Advisors, LLC ("BRG") prepared a reserve study for the Association during the 2025 fiscal year. This was done to help determine the Association's reserve contribution for the next fiscal year (2026) and future fiscal years. In addition, BRG prepared the proper statutory disclosures for distribution to the Association members.

This reserve study is an Update w/o Site Visit Review. An **Update Without Site-Visit Review** is an update with no on-site visual observation upon where the following tasks are performed:

- life and valuation estimates;
- fund status;
- and a funding plan. Please note, as this study update did not require a site visit, and relied completely on the information provided, it is possible BRG has never visited Glenshire Devonshire Residents Association.

For BRG reserve studies, the year in which the study is being conducted, is the first year of the study. For example, this study is being prepared during 2025 and is the Association's first year in the study. This enables BRG to use a starting point which ties to the last audited financial statement, December 31, 2024. You will notice in Section III, Reserve Fund Balance Forecast, a Beginning Reserve Balance of \$431,566 is being used which ties to the last completed audit or review of the Association's financial statements. BRG then re-builds the first year of the study, in this case 2025, and estimates an ending reserve fund balance. Again, see Section III and the 2025 ending reserve balance estimate of \$483,044.

"Re-building" the first year of the study as mentioned above simply means using the 2025 adopted budget for the 2025 reserve contribution. Finally, the 2025 reserve expenses both actual and projected are estimated.

We find by using the above method a more accurate reserve study is possible because the beginning reserve fund balance ties directly to the Association's audited financial statement or, in the absence of an audit or review, the year end balance sheet. There is no need to rely on others for determining mid year reserve balances or estimating current year ending reserve balances. This approach forces all involved, to look at the current year's reserve fund activities so a more accurate ending reserve fund balance can be estimated.

With respect to the reserve component Percent Funded values on the next page(s), here are the calculations:

$$\begin{aligned} \text{FFB} &= \text{Year Cost} \times \text{Year Effective Age} / \text{Useful Life} \\ \% \text{ Funded} &= \text{Year Estimated Ending Reserve Balance} / \text{Year FFB} \end{aligned}$$

Please see Section V - Reserve Fund Balance Forecast.

*Browning Reserve Group, a division of Reserve Advisors, LLC*

<i>Reserve Component</i>	<i>Current Repl. Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>2025 Fully Funded Balance</i>	<i>2026 Fully Funded Balance</i>	<i>2026 Line Item Contribution based on Cash Flow Method</i>
<b>01000 - Paving</b>						
340 - Asphalt: Major Repairs 28,150 sf Parking Major Repairs	160,919	25	20	32,184	39,586	7,628
<b>02000 - Concrete</b>						
220 - Walkways 4,130 sf Clubhouse Perimeter (50%)	32,934	20	0	32,934	1,688	1,191
<b>04000 - Structural Repairs</b>						
204 - Siding 2,242 sf Clubhouse Exterior (50%)	18,936	25	6	14,391	15,527	635
208 - Siding 2,471 sf Pool Building	89,080	30	21	26,724	30,436	3,607
550 - Bridge Maintenance 830 sf Lake & School Boardwalk Decking (50%)	12,396	8	1	10,847	12,706	1,149
554 - Bridge Maintenance 830 sf Lake & School Bdwk Structural (10%)	4,274	3	1	2,850	4,381	1,056
800 - Wood: Gazebo Repairs 900 sf BBQ Area Shade Structure	1,854	10	2	1,483	1,710	141
912 - Doors 4 Clubhouse Storefront Type Doors 4 Of 9[se:2]	6,500	30	29	217	444	160
912 - Doors 4 Clubhouse Storefront Type Doors 4 Of 9[se:2]	6,500	30	30	210	222	160
913 - Doors 2026 Only[nr:1]	6,500	1	1	3,250	0	2,409
914 - Doors 5 Clubhouse Storefront Type Doors 5 Of 9	17,153	30	29	572	1,172	846
916 - Doors 6 Clubhouse Storefront Type Doors-Previous Sliders	20,584	30	29	686	1,407	1,015
920 - Doors 10 Clubhouse Interior Doors	7,095	30	29	236	485	350
924 - Doors 7 Pool Building	16,655	30	21	4,997	5,690	674
928 - Doors Pool Building Overhead Roll-Up Door	1,360	30	21	408	465	55
936 - Windows Northwest Replacements	24,575	30	29	819	1,679	1,212
940 - Windows Northeast Replacements	12,595	30	29	420	861	621
944 - Windows Office Interior To Greatroom Windows	7,797	30	29	260	533	385
948 - Windows Southwest Replacements	12,595	30	29	420	861	621
952 - Windows Front Replacements	12,595	30	29	420	861	621
<b>04500 - Decking/Balconies</b>						
100 - Composite 445 sf CH Front Entry- Structural Mod	75,169	40	28	22,551	25,041	2,713
110 - Composite 445 sf CH Front Entry-Decking/Railing Repair	22,917	40	8	18,334	19,380	505
120 - Wood 445 sf CH Northeast- Structural Mod	48,127	40	32	9,625	11,099	0
130 - Composite 200 sf CH Northeast- Decking/Railing Only	10,300	40	32	2,060	2,375	0
140 - Wood 445 sf CH Southwest- Structural Mod	44,362	40	39	1,109	2,274	0

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2025 Fully Funded Balance	2026 Fully Funded Balance	2026 Line Item Contribution based on Cash Flow Method
<b>04500 - Decking/Balconies</b>						
150 - Composite 184 sf CH Southwest- Decking/Railings Only	17,578	40	19	9,228	9,910	508
160 - Wood 890 sf CH Northwest- Structural Mod	61,701	40	39	1,543	3,162	0
170 - Composite 456 sf CH Northwest- Decking/Railings Only	22,351	40	19	11,734	12,600	646
<b>05000 - Roofing</b>						
440 - Pitched: Dimensional Composition 28 Squares- Pool Building	15,862	25	16	5,710	6,503	681
444 - Pitched: Dimensional Composition 9 Squares- BBQ Shade Structure	5,098	25	2	4,691	5,017	155
680 - Pitched: Metal 55 Squares- Clubhouse	82,426	40	8	65,941	69,701	1,816
780 - Heat Tape 110 lf Pool Building Roof	2,124	10	1	1,912	2,177	157
<b>08000 - Rehab</b>						
100 - General Clubhouse	10,758	18	16	1,195	1,838	642
102 - General 12 Clubhouse - Floor Mats	5,747	15	2	4,981	5,498	291
103 - General Clubhouse - Floor Mats (2026 Only)[nr:1]	300	2	1	150	308	111
104 - General Pool Building Office	6,123	25	16	2,204	2,511	263
106 - Doors 40 Clubhouse - Rekey	6,500	15	0	6,500	444	313
220 - Restrooms Clubhouse Upstairs	3,718	15	5	2,479	2,795	203
224 - Bathrooms 2 Clubhouse Downstairs Pool Bathrooms	16,851	20	9	9,268	10,363	761
230 - Kitchen Clubhouse	30,086	25	2	27,679	29,605	914
<b>12000 - Pool</b>						
110 - Resurface 252 lf Lap Pool	148,991	10	9	14,899	30,543	13,456
114 - Resurface 51 lf Wading Pool	17,335	10	8	3,467	5,330	1,527
200 - Edge: Tile, Coping, Mastic 252 lf Lap Pool	29,204	24	23	1,217	2,494	1,553
204 - Edge: Tile, Coping, Mastic 51 lf Wading Pool	3,572	24	22	298	458	185
400 - ADA Chair Lift Lap Pool	10,892	10	2	8,714	10,048	828
640 - Deck: Replace 8,240 sf Lap & Wading Pool Deck Pavers	97,178	30	21	29,154	33,203	3,935
700 - Chemical System Lap Pool Saline System	18,777	10	7	5,633	7,699	1,614
702 - Chemical System 2 Lap Pool CAT Chemical Sensors	670	1	1	335	686	248
704 - Chemical System Wading Pool Salt Water System	5,568	10	7	1,670	2,283	479
706 - Chemical System 2 Wading Pool CAT Chemical Sensors	670	1	1	335	686	248
708 - Chemical System Lap Pool Stenner Pump	809	5	1	647	829	120
712 - Chemical System Wading Pool Stenner Pump	809	5	1	647	829	120
714 - Drain Covers Pool Drain & Skimmer Covers	2,724	5	1	2,179	2,792	404
716 - Equipment: Replacement Lap Pool Sondex Heat Exchanger	4,815	10	1	4,334	4,936	357
718 - Equipment: Replacement	1,648	10	7	494	676	142

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2025 Fully Funded Balance	2026 Fully Funded Balance	2026 Line Item Contribution based on Cash Flow Method
<b>12000 - Pool</b>						
Pool Wave Vacuum						
720 - Equipment: Replacement 2 Lap Pool Pressure Tanks	1,617	20	11	728	829	77
724 - Heater Lap Pool Boiler	37,034	15	1	34,565	37,959	1,830
728 - Heater Wading Pool	5,500	10	0	5,500	564	398
730 - Filter Lap Pool	16,336	15	6	9,801	11,163	913
732 - Filter Lap Pool- Sand Replacement	5,686	5	2	3,411	4,662	864
734 - Filter Wading Pool	2,045	14	5	1,314	1,497	119
736 - Filter Wading Pool- Sand Replacement	603	14	5	387	441	35
738 - Pumps Pool Pump VFD	2,893	25	22	347	474	144
740 - Pumps Pool Grundfos Heater Pump	2,446	8	1	2,140	2,507	227
744 - Pumps Lap Pool Pentair 7.5 HP Pump	7,637	6	3	3,819	5,219	991
748 - Pumps Wading Pool Hayward 2.7 VS HP Pump	3,306	8	6	827	1,271	347
750 - Cover Lap Pool Cover (3 in 1)	9,095	9	8	1,011	2,072	890
754 - Cover Lap Pool Safety Cover	11,840	15	10	3,947	4,854	731
756 - Cover Wading Pool	1,627	8	2	1,221	1,460	155
760 - Lane Ropes 225 lf Lap Pool	3,059	5	2	1,835	2,508	465
764 - Chemical System 2 Lap & Wading Pools- Hayward Cat Chem Controllers	4,120	5	3	1,648	2,534	642
768 - Miscellaneous 2 Pool & Spa Auto Fills	3,433	10	8	687	1,056	302
772 - Miscellaneous Pool Bldg-Tankless Water Heater & Eye Wash Station	12,350	12	11	1,029	2,110	977
950 - Furniture: Lifeguard Chair 3 Pool	2,426	10	2	1,941	2,238	184
990 - Storage Reel Lap Pool Cover Reel	3,538	10	2	2,830	3,264	269
994 - Miscellaneous 3 Pool Sunshades	18,494	10	3	12,946	15,165	1,440
<b>17000 - Tennis Court</b>						
100 - Reseal 13,200 sf [2] Tennis Courts	29,650	7	0	29,650	4,342	3,063
500 - Resurface 13,200 sf [2] Tennis Courts	89,734	21	14	29,911	35,039	4,366
700 - Screen Fence Screen - North Side	1,159	15	12	232	317	75
701 - Screen Fence Screen - North Side (2025 Only)[nr:1]	1,502	1	0	1,502	0	0
900 - Miscellaneous 2 Fence Shade Cabanas	1,627	5	3	651	1,001	253
<b>17500 - Basketball / Sport Court</b>						
300 - Basketball Standard Tennis Court	2,045	15	2	1,772	1,956	104
<b>18000 - Landscaping</b>						
100 - Irrigation: Misc. Sprinkler System	17,428	20	14	5,228	6,252	890
104 - Irrigation: Misc.	13,900	15	9	5,560	6,649	837

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2025 Fully Funded Balance	2026 Fully Funded Balance	2026 Line Item Contribution based on Cash Flow Method
<b>18000 - Landscaping</b>						
Pool Area Landscaping/Irrigation						
300 - Irrigation: Backflow Preventors Clubhouse South Buried Backflow	2,719	20	1	2,583	2,787	101
400 - Turf Renovation Flag Pole Lawn	20,229	20	14	6,069	7,257	1,034
456 - Pathways & Trails Lake Trail Improvements	23,113	5	4	4,623	9,476	3,690
<b>19000 - Fencing</b>						
100 - Chain Link: 10' 76 lf Mesh at Tennis Court Divider	3,523	30	23	822	963	150
130 - Chain Link: 10' 500 lf Tennis Court Perimeter	46,350	30	22	12,360	14,253	1,924
224 - Wrought Iron 684 lf Pool Perimeter (10%)	3,523	30	21	1,057	1,204	143
228 - Wrought Iron 171 lf Tot Lot Perimeter	13,900	30	0	13,900	475	335
234 - Wrought Iron 684 lf Pool Perimeter (90%)	31,703	30	6	25,363	27,080	886
340 - Wood: 6' 40 lf Trash Enclosure	6,983	18	1	6,595	7,158	288
360 - Wood: Split Rail 281 lf Clubhouse North Perimeter	5,745	25	7	4,137	4,475	198
<b>20000 - Lighting</b>						
100 - Exterior: Misc. Fixtures 10 Clubhouse	1,082	15	1	1,009	1,109	53
104 - Exterior: Misc. Fixtures 7 Pool Pass Building	1,154	15	6	692	788	64
<b>21000 - Signage</b>						
714 - Wood Monument Cobble Base Monument W/Trellis/Signage-West Entry	12,036	15	3	9,628	10,692	625
718 - Wood Monument Clubhouse Tri-Post Monument	7,220	15	3	5,776	6,414	375
722 - Wood Monument All Wood Monument- East Entrance	7,222	15	3	5,777	6,415	375
<b>22000 - Office Equipment</b>						
200 - Computers, Misc. 3 Pass Office Laptops	1,931	5	2	1,159	1,584	293
210 - Computers, Misc. Administration Office Desktop	1,514	5	1	1,211	1,552	224
218 - Computers, Misc. Clerical Office Desktop	1,514	5	1	1,211	1,552	224
220 - Computers, Misc. GM Office Desktop	1,514	5	1	1,211	1,552	224
222 - Computers, Misc. 2 Office Laptops- Maintenance & Operations	1,648	5	2	989	1,351	250
224 - Computers, Misc. Office Laptops- Manager	1,808	5	2	1,085	1,482	275
230 - Computers, Misc. Pool System- Printer, Scanner, Software	3,605	4	1	2,704	3,695	668
260 - iPad Office iPad	1,030	5	2	618	845	157
300 - Copier Office Copier	8,523	10	9	852	1,747	770
<b>23000 - Mechanical Equipment</b>						
200 - Furnace 2 Clubhouse- Furnaces #4 & #2	15,563	15	1	14,526	15,952	769
210 - HVAC Clubhouse Office Air Conditioner	7,782	12	1	7,133	7,976	481
220 - HVAC UV Air Scrubber Upgrade	1,922	12	9	480	657	145
410 - Solar System	82,915	15	14	5,528	11,332	5,648

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2025 Fully Funded Balance	2026 Fully Funded Balance	2026 Line Item Contribution based on Cash Flow Method
<b>23000 - Mechanical Equipment</b>						
Pool/Maintenance Bldg Solar Panels						
600 - Water Heater Clubhouse	4,084	12	1	3,744	4,186	252
<b>24000 - Furnishings</b>						
200 - Chairs 66 Clubhouse- Padded Folding Chairs	2,719	5	2	1,632	2,230	413
204 - Chairs 65 Clubhouse- Non Padded Folding Chairs	1,808	18	2	1,607	1,750	76
330 - Tables 23 Folding Tables	5,543	20	2	4,989	5,398	211
334 - Tables 7 Square Folding Tables	577	20	3	490	532	22
620 - Office Desk, Chair 2 Office Sets	2,647	10	2	2,118	2,442	201
622 - Office Desk, Chair Office Set	793	10	3	555	650	62
680 - Lockers Clubhouse Lower Floor	2,719	18	5	1,964	2,168	124
900 - Miscellaneous 4 Chair & Table Dollies	1,648	20	3	1,401	1,520	64
910 - Window Coverings CH Upstairs- Roller Sun Shades	2,915	20	11	1,312	1,494	138
<b>24500 - Audio / Visual</b>						
120 - Television Clubhouse	1,159	10	7	348	475	100
<b>24600 - Safety / Access</b>						
560 - Cameras 8 Security Cameras	989	6	3	494	676	128
<b>25000 - Flooring</b>						
200 - Carpeting 39 Sq. Yds. Clubhouse Office	3,214	15	1	2,999	3,294	159
204 - Carpeting 65 Sq. Yds. Clubhouse Lower Floor	6,025	15	5	4,017	4,529	329
400 - Tile 1,048 sf Downstairs Pool Bathroom Wall Tile	17,271	22	11	8,636	9,656	745
700 - Vinyl 1,895 sf Clubhouse	15,615	18	2	13,880	15,116	659
920 - Coatings 734 sf CH Downstairs Pool Bathroom Epoxy	9,715	12	1	8,905	9,958	600
924 - Coatings 314 sf Pool Pass Building Office Epoxy Floor	4,156	12	3	3,117	3,550	270
<b>25500 - Wallcoverings</b>						
300 - FRP 392 sf Pool Equipment Room	1,857	25	16	669	761	80
<b>26000 - Outdoor Equipment</b>						
100 - Tot Lot: Play Equipment Playground- Little Tikes Structure	13,617	18	1	12,860	13,957	561
104 - Tot Lot: Play Equipment 2 Swing Sets	4,089	25	11	2,290	2,515	155
140 - Tot Lot: Safety Surface Tot Lot Safety Surface Wood Fibre (EWF)	3,605	5	4	721	1,478	576
144 - Tot Lot: Safety Surface 175 lf Tot Lot Safety Surface Border	3,605	20	1	3,425	3,695	134
280 - Picnic Tables 11 Clubhouse Deck & BBQ Area- Plastic Type	4,532	18	2	4,028	4,387	191
284 - Picnic Tables BBQ Area- Composite Type	1,226	18	3	1,021	1,117	53
288 - Picnic Tables 3 Various Areas- 8' Wood	3,260	20	3	2,771	3,007	127
306 - Benches 11 Various Area Benches	8,894	15	2	7,708	8,509	451
330 - Chairs	2,060	10	2	1,648	1,900	157

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2025 Fully Funded Balance	2026 Fully Funded Balance	2026 Line Item Contribution based on Cash Flow Method
<b>26000 - Outdoor Equipment</b>						
5 Pool Sand Chairs						
334 - Chairs	7,416	12	4	4,944	5,701	493
40 Pool Vinyl Strap Chairs						
340 - Chaise Lounges	16,727	12	4	11,151	12,859	1,113
56 Pool Lounges						
342 - Chairs	6,180	15	7	3,296	3,801	354
15 Adirondack Chairs						
360 - Bear Boxes	3,250	20	6	2,275	2,498	136
Clubhouse & Gazebo Bear Boxes						
376 - Pet Stations	1,318	5	2	791	1,081	200
4 Various Areas Pet Stations						
380 - Garbage Receptacles	9,703	18	8	5,390	6,078	475
12 Garbage Receptacles						
786 - Umbrellas	1,030	1	1	515	1,056	382
13 Pool Umbrellas (15%)						
840 - Shade Structure	10,327	30	0	10,327	353	249
Pool Sunshade						
<b>27000 - Appliances</b>						
200 - Refrigerator	2,045	12	2	1,704	1,921	129
Clubhouse Kitchen						
204 - Refrigerator	1,324	12	1	1,213	1,357	82
Pool Pass Office						
260 - Cook Top Stove	3,111	12	2	2,592	2,923	197
Clubhouse Kitchen- Stove Top						
274 - Oven: Wall	3,399	12	2	2,833	3,194	215
Clubhouse Kitchen						
284 - Microwave Oven	809	10	2	647	746	61
Clubhouse Kitchen						
<b>29000 - Infrastructure</b>						
964 - Utilities	6,798	30	20	2,266	2,555	269
Clubhouse						
<b>30000 - Miscellaneous</b>						
810 - Maintenance Equipment	11,289	10	3	7,902	9,257	879
Aerator- Husqvarna						
814 - Maintenance Equipment	5,011	10	1	4,510	5,136	371
Snow Blower- Honda HSS1332A						
818 - Maintenance Equipment	3,399	15	1	3,172	3,484	168
Snow Blower- Honda HS828						
				[A]	[B]	
<b>Totals</b>	<b>2,158,030</b>			<b>887,658</b>	<b>932,979</b>	<b>115,199</b>
				[EndBal]	[EndBal]	
				[A]	[B]	
<b>Percent Funded</b>				<b>54.42%</b>	<b>47.46%</b>	

## Terms & Definitions CAI

**Adequate Reserves:** A replacement reserve fund and stable and equitable multiyear [funding plan](#) that together provide for the reliable and timely execution of the association's major repair and replacement projects as defined herein without reliance on additional supplemental funding.

**Capital Improvements:** Additions to the association's common area that previously did not exist. While these components should be added to the reserve study for future replacement, the cost of construction or installation cannot be taken from the reserve fund.

**Cash Flow Method** (also known as pooling): A method of developing a reserve funding plan where funding of reserves is designed to offset the annual expenditures from the reserve fund.

*To determine the selected funding plan, different reserve funding plans are tested against the anticipated schedule of reserve expenses until the desired funding goal is achieved.*

**Common Area:** The areas identified in the community association's master deed or declarations of covenant easements and restrictions that the association is obligated to maintain and replace or based on a well-established association precedent.

**Community Association:** A nonprofit entity that exists to preserve the nature of the community and protect the value of the property owned by members. Membership in the community association is mandatory and automatic for all owners. All owners pay mandatory lien-based assessments that fund the operation of the association and maintain the common area or elements, as defined in the governing documents. The community association is served and lead by an elected board of trustees or directors.

**Components:** The individually listed projects within the physical analysis which are determined for inclusion using the process described within the component inventory. These components form the building blocks for the reserve study. **Components are selected to be included in the reserve study based on the following three-part test:**

1. The association has the obligation to maintain or replace the existing element.
2. The need and schedule for this project can be reasonably anticipated.
3. The total cost for the project is material to the association, can be reasonably estimated, and includes all direct and related costs.

**Component Inventory:** The task of selecting and quantifying reserve components. This task can be accomplished through on-site visual observations, review of association design and organizational documents, review of association precedents, and discussion with appropriate representative(s) of the association.

The Reserve Specialist, in coordination with the client, will determine the methodology for including these components in the study. Typical evaluation techniques for consideration include:

- Inclusion of long-life components with funding in the study.
- Addition of long-life components with funding at the time when they fall within the 30-year period from the date of study preparation.
- Identification of long-life components in the component inventory even when they are not yet being funded in the 30-year funding plan.

**Component Method** (also known as Straight Line): A method of developing a reserve funding plan where the total funding is based on the sum of funding for the individual components.

**Condition Assessment:** The task of evaluating the current condition of the component based on observed or reported characteristics. The assessment is limited to a visual, non-invasive evaluation.

**Effective Age:** The difference between [useful life](#) and estimated [remaining useful life](#). Not always equivalent to chronological age since some components age irregularly. Used primarily in computations.

**Financial Analysis:** The portion of a reserve study in which the current status of the reserves (measured as cash or [percent funded](#)) and a recommended reserve funding plan are derived, and the projected reserve income and expense over a period of time are presented. The financial analysis is one of the two parts of a reserve study. A minimum of 30 years of income and expense are to be considered.

**Fully Funded:** 100 percent funded. When the actual (or projected) [reserve balance](#) is equal to the fully funded balance.

**Fully Funded Balance (FFB):** An indicator against which the actual (or projected) reserve balance can be compared. The reserve balance that is in direct proportion to the fraction of life "used up" of the current repair or [replacement cost](#). This number is calculated for each component, and then summed for an association total.

$$\text{FFB} = \text{Current Cost} \times \text{Effective Age} / \text{Useful Life}$$

*Example: For a component with a \$10,000 current replacement cost, a 10-year useful life, and effective age of 4 years, the fully funded balance would be \$4,000.*

**Fund Status:** The status of the reserve fund reported in terms of cash or [percent funded](#).

## **Funding Goals:**

The three funding goals listed below range from the most aggressive to most conservative:

### **Baseline Funding**

Establishing a reserve funding goal of allowing the reserve cash balance to approach but never fall below zero during the cash flow projection. This is the funding goal with the greatest risk of being prepared to fund future repair and replacement of major components, **and it is not recommended** as a long-term solution/plan. Baseline funding may lead to project delays, the need for a [special assessment](#), and/or a line of credit for the community to fund needed repairs and replacement of major components.

### **Threshold Funding**

Establishing a reserve funding goal of keeping the [reserve balance](#) above a specified dollar or percent funded amount. Depending on the threshold selected, this funding goal may be weaker or stronger than “fully funded” with respective higher risk or less risk of cash problems. In determining the threshold, many variables should be considered, including things such as investment risk tolerance, community age, building type, components that are not readily inspected, and components with a [remaining useful life](#) of more than 30 years.

### **Full Funding**

Setting a reserve funding goal to attain and maintain reserves at or near 100 percent funded. Fully funded is when the actual or projected reserve balance is equal to the fully funded balance.

*It should be noted that, in certain jurisdictions, there may be statutory funding requirements that would dictate the funding requirements. In all cases, these standards are considered the minimum to be referenced.*

**Funding Plan:** An association’s plan to provide income to a reserve fund to offset anticipated expenditures from that fund. The plan must be a minimum of 30 years of projected income and expenses.

**Funding Principles:** A funding plan addressing these principles. These funding principles are the basis for the recommendations included within the reserve study:

- Sufficient funds when required.
- Stable funding rate over the years.
- Equitable funding rate over the years.
- Fiscally responsible.

**Initial Year:** The first fiscal year in the financial analysis or funding plan.

**Life Estimates:** The task of estimating [useful life](#) and [remaining useful life](#) of the reserve components.

**Life Cycle Cost:** The ongoing cost of deterioration which must be offset in order to maintain and replace common area components at the end of their useful life. Note that the cost of preventive maintenance and corrective maintenance determined through periodic structural inspections (if required) are included in the calculation of life cycle costs and often result in overall net lower life cycle costs.

**Maintenance:** Maintenance is the process of maintaining or preserving something, or the state of being maintained. Maintenance is often defined in three ways: preventive maintenance, corrective maintenance, and deferred maintenance. Maintenance projects commonly fall short of “replacement” but may pass the defining test of a reserve component and be appropriate for reserve funding. Maintenance types are categorized below:

**Preventive Maintenance:** Planned maintenance carried out proactively at predetermined intervals, aimed at reducing the performance degradation of the component such that it can attain, at minimum, its estimated useful life.

**Deferred Maintenance:** Maintenance which is not performed and leads to premature deterioration to the common areas due to lack of preventive maintenance.

*This results in a reduction in the remaining useful life of the reserve components and the potential of inadequate funding. Typically, deferred maintenance creates a need for corrective maintenance.*

**Corrective Maintenance:** Maintenance performed following the detection of a problem, with the goal of remediating the condition such that the intended function and life of the component or system is restored, preserved, or enhanced.

*Many corrective maintenance projects could be prevented with a proactive, preventive maintenance program. Note that when the scope is minor, these projects may fall below the threshold of cost significance and thus are handled through the operational budget. In other cases, the cost and timing should be included within the reserve study.*

**Percent Funded:** The ratio, at a particular point in time clearly identified as either the beginning or end of the association’s fiscal year, of the actual (or projected) [reserve balance](#) to the fully funded balance, expressed as a percentage.

*While percent funded is an indicator of an association’s reserve fund size, it should be viewed in the context of how it is changing due to the association’s reserve funding plan, in light of the association’s risk tolerance and is not by itself a measure of “adequacy.”*

**Periodic Structural Inspection:** [Structural system](#) inspections aimed at identifying issues when they become evident.

*Additional information and recommendations are included within the Condominium Safety Public Policy Report. [www.condosafety.com](http://www.condosafety.com)*

**Physical Evaluation:** The portion of the reserve study where the component inventory, condition assessment, and life and [valuation estimate](#) tasks are performed. This represents one of the two parts of the reserve study.

**Preventive Maintenance Schedule:** A summary of the preventive maintenance tasks included within a maintenance manual which should be performed such that the useful lives of the components are attained or exceeded. This schedule should include both the timing and the estimated cost of the task(s).

**Remaining Useful Life (RUL):** Also referred to as “remaining life” (RL). The estimated time, in years, that a component can be expected to serve its intended function, presuming timely preventive maintenance. Projects expected to occur in the initial year have zero remaining useful life.

**Replacement Cost:** The cost to replace, repair, or restore the component to its original functional condition during that particular year, including all related expenses (including but not limited to shipping, engineering, design, permits, installation, disposal, etc.).

**Reserve Balance:** Actual or projected funds, clearly identified as existing either at the beginning or end of the association’s fiscal year, which will be used to fund reserve component expenditures. The source of this information should be disclosed within the reserve study.

*Also known as beginning balance, reserves, reserve accounts, or cash reserves. This balance is based on information provided and not audited.*

**Reserve Study:** A reserve study is a budget planning tool which identifies the components that a community association is responsible to maintain or replace, the current status of the reserve fund, and a stable and equitable funding plan to offset the anticipated future major common area expenditures.

This limited evaluation is conducted for budget and cash flow purposes. Tasks outside the scope of a reserve study include, but are not limited to, design review, construction evaluation, intrusive or destructive testing, preventive maintenance plans, and structural or safety evaluations.

**Reserve Study Provider:** An individual who prepares reserve studies. In many instances, the reserve study provider will possess a specialized designation such as the Reserve Specialist® (RS) designation administered by Community Associations Institute (CAI). This designation indicates that the provider has shown the necessary skills to perform a reserve study that conforms to these standards. In some instances, qualifications in excess of the RS designation will be required if supplemental subject matter expertise is required.

**Reserve Study Provider Firm:** A company that prepares reserve studies as one of its primary business activities.

**Responsible Charge:** A Reserve Specialist (RS) in responsible charge of a reserve study shall render regular and effective supervision to those individuals' performing services that directly and materially affect the quality and competence of services rendered by the Reserve Specialist. A Reserve Specialist shall maintain such records as are reasonably necessary to establish that the Reserve Specialist exercised regular and effective supervision of a reserve study of which he or she was in responsible charge. A Reserve Specialist engaged in any of the following acts or practices shall be deemed not to have rendered the regular and effective supervision required herein:

1. The regular and continuous absence from principal office premises from which professional services are rendered; except for performance of field work or presence in a field office maintained exclusively for a specific project;
2. The failure to personally inspect or review the work of subordinates where necessary and appropriate;
3. The rendering of a limited, cursory or perfunctory review of plans or projects in lieu of an appropriate detailed review; and
4. The failure to personally be available on a reasonable basis or with adequate advance notice for consultation and inspection where circumstances require personal availability.

**Site Visit:** A visual assessment of the accessible areas of the components included within the reserve study.

*The site visit includes tasks such as, but not limited to, on-site visual observations, a review of the association's design and governing documents, review of association precedents, and discussion with appropriate representative(s) of the association.*

**Special Assessment:** A temporary assessment levied on the members of an association in addition to regular assessments. Note that special assessments are often regulated by governing documents or local statutes.

*Special assessments, when used to make up for unplanned reserve fund shortfalls, may be an indicator of deferred maintenance, improper reserve project planning, and unforeseen catastrophes and accidents, as well as other surprises.*

**Structural System:** The structural components within a building that, by contiguous interconnection, form a path by which external and internal forces, applied to the building, are delivered to the ground. This is generally a combination of structural beams, columns, and bracing and is not included within the reserve study, although it is reviewed as part of the recommended periodic structural inspections.

*It is important to recognize that individual structural components which are not a part of the structural system, such as decks, balconies, and podium deck components may be included for reserve funding if they otherwise satisfy the three-part test.*

**Useful Life (UL):** The estimated time, in years, that a reserve component can be expected to serve its intended function if properly constructed presuming proactive, planned, preventive maintenance.

*Best practice is that a component's Useful Life should reflect the actual preventive maintenance being performed (or not performed).*

**Valuation Estimates:** The task of estimating the current repair or [replacement costs](#) for the reserve components.

*The above terms and definitions are from the Community Associations Institute (CAI) national reserve study standards (2023 version).*

## Terms & Definitions BRG

Browning Reserve Group, a division of Reserve Advisors, LLC reserve studies use several terms that are unique to our reports. Our specialized systems have been developed to offer flexibility in many areas of our reporting. Please see below for definitions of abbreviations and symbols used in many of our reserve studies.

**NR-1 Limited Recurrence (1 Time):** NR (Nonrecurring) signifies that a component recurs for only a limited number of life cycles and not continuously. NR-1 signifies that component replacement occurs only once, NR-2 signifies that replacement occurs only twice, and so on. NR is most often used to signify a replacement in a single specific year only or to display a cost that may be unique at one replacement cycle only. One-time only components may accompany an ongoing component where the one-time component provides a unique cost or schedule that differs from the related ongoing component.

**SE-2 Spread Evenly (2 Years):** SE (Spread Even) signifies that component replacement is divided evenly over two or more consecutive years instead of undivided replacement in a single year. SE-2 signifies that half of the component will be replaced in two consecutive years, SE-3 signifies thirds replacement in three consecutive years, and so on. For example, an 8-year remaining life component set with SE-4 will have a quarter replaced in year 8, quarter in year 9, quarter in year 10, and quarter in year 11 with each year's replacement adjusted for inflation accordingly. Spread replacements continue through all future replacement cycles.

**NSE-2 Spread Non-Evenly (2 Years):** NSE (Not Spread Even) spreads the total replacement over several consecutive years like [spread evenly](#), but unlike [spread evenly](#), NSE spreads are unequal. For example, a 6-year remaining life component set with NSE-3 could have a quarter replaced in year 6, half in year 7, and quarter in year 8 with each year's replacement adjusted for inflation accordingly. Spread replacements continue through all future replacement cycles.

**Percent to Include (%):** Percent to include signifies what portion of a component is replaced and/or what portion reserves pays at each replacement cycle. A partial replacement example could involve a wood fence partially replaced at 50% every eight years instead of fully replaced at 100% every sixteen years. A partial cost example could involve a 50/50 good neighbor fence cost share where only 50% of the total replacement cost is paid from reserves. These two examples could overlap yielding 25% each replacement cycle. Various other examples exist that might involve small percentages or, occasionally, higher than 100%.

**Remaining Life Greater than Useful Life (Delayed Start):** [Remaining life](#) greater than [useful life](#) signifies that a component's replacement cycle start is delayed. In many instances a component's replacement cycle may not begin immediately, so the replacement cycle start is delayed by setting the [remaining life](#) greater than the [useful life](#). An example could involve metal fence paint where the initial factory paint may last 9 years but subsequent in-field repaint only lasts 6 years. In this example, the initial metal fence paint cycle would be delayed 3 years by setting a 9 year [remaining life](#) and 6 year [useful life](#).

**Zero Remaining Life:** Zero [remaining life](#) signifies component replacement in the study's preparation year irrespective of whether the replacement was before or after the study's preparation. All replacements are reflected in their replacement year, and the year in which the study is prepared is no different than any other year.



**RESERVE STUDY**

Member Distribution Materials

**Glenshire Devonshire  
Residents Association**

*Update w/o Site Visit Review*

2025 Update

Published - October 22, 2025

Prepared for the 2026 Fiscal Year

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October 22, 2025

This is a summary of the Reserve Study that has been performed for Glenshire Devonshire Residents Association, (the "Association") which is a Planned Development with a total of 1,357 Units. This study was conducted in compliance with California *Civil Code Sections 5300, 5550 and 5560* and is being provided to you, as a member of the Association, as required under these statutes. A full copy is available (through the Association) for review by members of the Association.

The intention of the Reserve Study is to forecast the Association's ability to repair or replace major components as they wear out in future years. This is done utilizing the "Cash Flow Method." This is a method of developing a reserve funding plan where the contributions to the reserve fund are designed to offset the variable annual expenditures from the reserve fund.

Browning Reserve Group, a division of Reserve Advisors, LLC prepared this Update w/o Site Visit Review for the January 1, 2026 - December 31, 2026 fiscal year. At the time this summary was prepared, the assumed long-term before-tax interest rate earned on reserve funds was 2.50% per year, and the assumed long-term inflation rate to be applied to major component repair and replacement costs was 2.50% per year.

The Reserve Study is not an engineering report, and no destructive testing was performed. The costs outlined in the study are for budgetary and planning purposes only, and actual bid costs would depend upon the defined scope of work at the time repairs are made. Also, any latent defects are excluded from this report.

## **Funding Assessment**

Based on the 30 year cash flow projection, the Association's reserves appear adequately funded as the reserve fund ending balances remain positive throughout the replacement of all major components during the next 30 years.

California statute imposes no reserve funding level requirements. Although one or more of the reserve fund percentages expressed in this report may be less than one hundred percent, those percentages do not necessarily indicate that the Association's reserves are inadequately funded.

Glenshire Devonshire Residents Association  
California Member Summary  
2025 Update  
Prepared for the 2026 Fiscal Year

Reserve Component	Current Replacement Cost	Useful Life	Remaining Life	2025 Fully Funded Balance	2026 Fully Funded Balance	2026 Line Item Contribution based on Cash Flow Method
<b>01000 - Paving</b>	<b>160,919</b>	<b>25-25</b>	<b>20-20</b>	<b>32,184</b>	<b>39,586</b>	<b>7,628</b>
<b>02000 - Concrete</b>	<b>32,934</b>	<b>20-20</b>	<b>0-0</b>	<b>32,934</b>	<b>1,688</b>	<b>1,191</b>
<b>04000 - Structural Repairs</b>	<b>279,042</b>	<b>1-30</b>	<b>1-29</b>	<b>69,208</b>	<b>79,439</b>	<b>15,719</b>
<b>04500 - Decking/Balconies</b>	<b>302,506</b>	<b>40-40</b>	<b>8-39</b>	<b>76,184</b>	<b>85,841</b>	<b>4,372</b>
<b>05000 - Roofing</b>	<b>105,511</b>	<b>10-40</b>	<b>1-16</b>	<b>78,253</b>	<b>83,399</b>	<b>2,809</b>
<b>08000 - Rehab</b>	<b>80,084</b>	<b>2-25</b>	<b>0-16</b>	<b>54,457</b>	<b>53,362</b>	<b>3,498</b>
<b>12000 - Pool</b>	<b>498,744</b>	<b>1-30</b>	<b>0-23</b>	<b>165,955</b>	<b>207,338</b>	<b>37,214</b>
<b>17000 - Tennis Court</b>	<b>123,672</b>	<b>1-21</b>	<b>0-14</b>	<b>61,946</b>	<b>40,698</b>	<b>7,758</b>
<b>17500 - Basketball / Sport Court</b>	<b>2,045</b>	<b>15-15</b>	<b>2-2</b>	<b>1,772</b>	<b>1,956</b>	<b>104</b>
<b>18000 - Landscaping</b>	<b>77,389</b>	<b>5-20</b>	<b>1-14</b>	<b>24,063</b>	<b>32,422</b>	<b>6,552</b>
<b>19000 - Fencing</b>	<b>111,727</b>	<b>18-30</b>	<b>0-23</b>	<b>64,233</b>	<b>55,607</b>	<b>3,922</b>
<b>20000 - Lighting</b>	<b>2,235</b>	<b>15-15</b>	<b>1-6</b>	<b>1,702</b>	<b>1,897</b>	<b>118</b>
<b>21000 - Signage</b>	<b>26,477</b>	<b>15-15</b>	<b>3-3</b>	<b>21,182</b>	<b>23,521</b>	<b>1,375</b>
<b>22000 - Office Equipment</b>	<b>23,087</b>	<b>4-10</b>	<b>1-9</b>	<b>11,040</b>	<b>15,360</b>	<b>3,086</b>
<b>23000 - Mechanical Equipment</b>	<b>112,265</b>	<b>12-15</b>	<b>1-14</b>	<b>31,411</b>	<b>40,103</b>	<b>7,295</b>
<b>24000 - Furnishings</b>	<b>21,369</b>	<b>5-20</b>	<b>2-11</b>	<b>16,067</b>	<b>18,184</b>	<b>1,312</b>
<b>24500 - Audio / Visual</b>	<b>1,159</b>	<b>10-10</b>	<b>7-7</b>	<b>348</b>	<b>475</b>	<b>100</b>
<b>24600 - Safety / Access</b>	<b>989</b>	<b>6-6</b>	<b>3-3</b>	<b>494</b>	<b>676</b>	<b>128</b>
<b>25000 - Flooring</b>	<b>55,996</b>	<b>12-22</b>	<b>1-11</b>	<b>41,554</b>	<b>46,103</b>	<b>2,761</b>
<b>25500 - Wallcoverings</b>	<b>1,857</b>	<b>25-25</b>	<b>16-16</b>	<b>669</b>	<b>761</b>	<b>80</b>
<b>26000 - Outdoor Equipment</b>	<b>100,838</b>	<b>1-30</b>	<b>0-11</b>	<b>75,162</b>	<b>73,991</b>	<b>5,806</b>
<b>27000 - Appliances</b>	<b>10,686</b>	<b>10-12</b>	<b>1-2</b>	<b>8,989</b>	<b>10,140</b>	<b>685</b>
<b>29000 - Infrastructure</b>	<b>6,798</b>	<b>30-30</b>	<b>20-20</b>	<b>2,266</b>	<b>2,555</b>	<b>269</b>
<b>30000 - Miscellaneous</b>	<b>19,699</b>	<b>10-15</b>	<b>1-3</b>	<b>15,584</b>	<b>17,877</b>	<b>1,419</b>
Totals	<b>\$2,158,030</b>			<b>\$887,658</b>	<b>\$932,979</b>	<b>\$115,199</b>
Estimated Ending Balance				<b>\$483,044</b>	<b>\$442,758</b>	<b>\$84.89</b>
Percent Funded				<b>54.4%</b>	<b>47.5%</b>	/Unit/year @ 1357

October 22, 2025

(1) The regular assessment per ownership interest is \_\_\_\_\_ per year for the fiscal year beginning January 1, 2026.

*Note: If assessments vary by the size or type of ownership interest, the assessment applicable to this ownership interest may be found on page \_\_\_ of the attached summary.*

(2) Additional regular or special assessments that have already been scheduled to be imposed or charged, regardless of the purpose, if they have been approved by the board and/or members:

Date assessment will be due:	Amount per ownership interest per month or year (if assessments are variable, see note immediately below):	Purpose of the assessment:
N/A	\$0.00	N/A
Total:	\$0.00	

*Note: If assessments vary by the size or type of ownership interest, the assessment applicable to this ownership interest may be found on page \_\_\_ of the attached report.*

(3) Based upon the most recent reserve study and other information available to the board of directors, will currently projected reserve account balances be sufficient at the end of each year to meet the association's obligation for repair and/or replacement of major components during the next 30 years?

Yes  No

*This disclosure has been prepared by Browning Reserve Group, a division of Reserve Advisors, LLC and has been reviewed and approved by the association's board of directors based upon the best information available to the association at the time of its preparation. The accuracy of this information over the next 30 years will be dependent upon circumstances which are impossible to predict with specificity, and will require future action to adjust assessments over the period in accordance with the current projections and future developments.*

(4) If the answer to (3) is no, what additional assessments or other contributions to reserves would be necessary to ensure that sufficient reserve funds will be available each year during the next 30 years that have not yet been approved by the board or the members

Approximate date assessment will be due:	Amount per ownership interest per month or year:
N/A	N/A

(5) All major components are included in the reserve study and are included in its calculations. See next page §5300(b)(4), for any major component exclusions.

(6) Based on the method of calculation in paragraph (4) of the subdivision (b) of section 5570, the estimated amount required in the reserve fund at the end of the current fiscal year is \$887,658, based in whole or in part on the last reserve study or update prepared by Browning Reserve Group, a division of Reserve Advisors, LLC as of October, 2025. The projected reserve fund cash balance at the end of the current fiscal year is \$483,044 resulting in reserves being 54.4% percent funded at this date. Civil code section 5570 does not require the board to fund reserves in accordance with this calculation.

*An alternate and generally accepted method of calculation has been utilized to determine future reserve contribution amounts. The reserve contribution for the next fiscal year has been determined using the Cash Flow method of calculation (see section III, Reserve Fund Balance Forecast). This is a method of developing a reserve funding plan where the contributions to the reserve fund are designated to offset the variable annual expenditures from the reserve fund. Different reserve funding plans are tested against the anticipated schedule of reserve expenses until the desired funding goal is achieved.*

(7) Based on the method of calculation in paragraph (4) of subdivision (b) of section 5570 of the Civil Code, the estimated amount required in the reserve fund at the end of each of the next five budget years is presented in column (b) 'Fully Funded Balance' in the table immediately below; and the projected reserve fund cash balance in each of those years, taking into account only assessments already approved and other known revenues, is presented in column (c) 'Reserve Ending Balance'; leaving the reserve at percent funding as presented in column (d) 'Percent Funded' in each of the respective years.

Fiscal Year (a)	Fully Funded Balance (b)	Reserve Ending Balance (c)	Percent Funded (d)
2026	\$932,979	\$442,758	47.5%
2027	\$925,864	\$431,508	46.6%
2028	\$940,427	\$476,871	50.7%
2029	\$1,011,082	\$556,868	55.1%
2030	\$1,115,407	\$684,669	61.4%

If the reserve funding plan approved by the association is implemented, the projected fund cash balance in each of those years will be the amounts presented in column (c) 'Reserve Ending Balance' in the table immediately above, leaving the reserve at percent funding as presented in column (d) 'Percent Funded' in each of the respective years.

NOTE: The financial representations set forth in this summary are based on the best estimates of the preparer at that time. The estimates are subject to change. At the time this summary was prepared, 2.50% per year was the assumed long-term inflation rate, and 2.50% per year was the assumed long-term interest rate.

**Additional Disclosures**

**§5565(d)** The current deficiency in reserve funding as of December 31, 2026 is \$361 per ownership interest (average).

*This is calculated as the current estimate of the amount of cash reserves necessary as of the end of the fiscal year for which the study is prepared, less, the amount of accumulated cash reserves actually (Projected to be) set aside to repair, replace, restore, or maintain the major components.*

$$\text{Deficiency} = \frac{\text{2026 Fully Funded Balance} - \text{2026 Reserve Ending Balance}}{\text{Ownership Interest Quantity}}$$

**§5300(b)(4)** The current board of directors of the association has not deferred or determined to not undertake repairs or replacements over the next 30 years, unless noted below:

Major Component:	Justification for Deferral:
N/A	N/A

**§5300(b)(5)** The board of directors as of the date of the study does not anticipate the levy of a special assessment for the repair, replacement, or restoration of the major components.

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Beginning Balance</b>	431,566	483,044	442,758	431,508	476,871	556,868	684,669	744,848	799,809	787,643
<b>Inflated Expenditures @ 2.5%</b>	100,313	166,915	142,196	91,172	63,475	23,855	99,661	112,414	186,446	307,653
<b>Reserve Contribution</b>	120,500	115,199	120,153	125,320	130,709	136,329	142,191	148,305	154,682	161,333
<i>Units/year @ 1357</i>	88.80	84.89	88.54	92.35	96.32	100.46	104.78	109.29	113.99	118.89
<i>Percentage Increase</i>		-4.4%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%
<b>Special Assessments / Other</b>	20,000 <sup>1</sup>	0	0	0	0	0	0	0	0	0
<b>Interest Pre Tax @ 2.50%</b>	11,291	11,430	10,793	11,215	12,762	15,328	17,648	19,070	19,598	17,862
<b>Ending Balance</b>	483,044	442,758	431,508	476,871	556,868	684,669	744,848	799,809	787,643	659,185

1) Additional reserve contribution. 2026 reserve contribution per association.

	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
<b>Beginning Balance</b>	659,185	812,844	929,236	1,073,873	1,197,060	1,026,740	1,230,952	1,278,806	1,396,344	1,579,863
<b>Inflated Expenditures @ 2.5%</b>	32,784	80,621	63,146	95,773	396,909	31,357	199,759	141,432	88,884	406,139
<b>Reserve Contribution</b>	168,270	175,506	183,053	190,924	199,134	207,697	216,628	225,943	235,659	245,792
<i>Units/year @ 1357</i>	124.00	129.33	134.90	140.70	146.75	153.06	159.64	166.50	173.66	181.13
<i>Percentage Increase</i>	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%
<b>Special Assessments / Other</b>	0	0	0	0	0	0	0	0	0	0
<b>Interest Pre Tax @ 2.50%</b>	18,173	21,507	24,730	28,036	27,454	27,873	30,985	33,027	36,743	37,492
<b>Ending Balance</b>	812,844	929,236	1,073,873	1,197,060	1,026,740	1,230,952	1,278,806	1,396,344	1,579,863	1,457,008

	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
<b>Beginning Balance</b>	1,457,008	1,354,452	1,149,138	1,254,702	1,416,258	1,680,116	1,930,185	2,228,939	2,440,224	2,537,024
<b>Inflated Expenditures @ 2.5%</b>	393,626	503,607	202,996	162,294	77,752	110,930	82,627	190,584	323,675	842,012
<b>Reserve Contribution</b>	256,361	267,385	278,883	290,875	303,383	316,428	330,034	344,225	359,027	374,465
<i>Units/year @ 1357</i>	188.92	197.04	205.51	214.35	223.57	233.18	243.21	253.67	264.57	275.95
<i>Percentage Increase</i>	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%
<b>Special Assessments / Other</b>	0	0	0	0	0	0	0	0	0	0
<b>Interest Pre Tax @ 2.50%</b>	34,709	30,909	29,677	32,975	38,227	44,572	51,347	57,644	61,448	57,581
<b>Ending Balance</b>	1,354,452	1,149,138	1,254,702	1,416,258	1,680,116	1,930,185	2,228,939	2,440,224	2,537,024	2,127,058