Browning
RESERVE GROUP
A Division of Reserve Advisors

Reserve Study Transmittal Letter

Date:	October 29, 2026
To:	Lori Kelley
From:	Browning Reserve Group, a division of Reserve Advisors, LLC (BRG)
Reference:	927177
Re:	**Glenshire Devonshire Residents Association; Update w/o Site Visit Review** 2026 Update- 2

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 2027 budget?

   This is found in Section III, "30 Year Reserve Funding Plan, Cash Flow Method." **$90,249** is the annual amount. Directly under the annual amount is the amount per ownership interest, per month, or other period, as applicable. **$66.51/Units/annual @ 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, 2027, the Association is **49.0%** 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. 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.**

4. 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, 2026 the current fiscal year is dealt with in the study.

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

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Clarity from Complexity



RESERVE STUDY
Update w/o Site Visit Review

Glenshire Devonshire Residents Association

2026 Update- 2
Published - October 29, 2026
Prepared for the 2027 Fiscal Year
Reference: 927177

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Glenshire Devonshire Residents Association

2026 Update- 2

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Glenshire Devonshire Residents Association

2026 Update- 2
Published - October 29, 2026
Prepared for the 2027 Fiscal Year

Reserve Study Summary

A Reserve Study was conducted of Glenshire Devonshire Residents Association (the "**Association**") which is Planned Community with a total of 1357 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 $1,077,864.**

   - **[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, 2027 is estimated to be $528,098, constituting 49.0% 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 $90,249 *[$66.51 per Units per annual (average)]* for the fiscal year ending December 31, 2027 (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.**

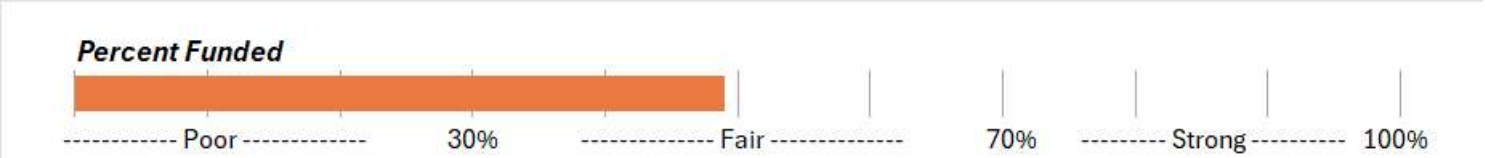
Funding Assessment

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 49.0% 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*.

Exterior Elevated Elements (Balconies, Landings, Stairs, Etc.)

California *Civil Code Section 5551* requires that exterior elevated wood structures be inspected by a licensed structural engineer or architect every nine years and that inspection results be

incorporated within the Reserve Study. It is the Association's responsibility to have these inspections performed and to forward the inspection results to the reserve provider.

Supplemental Disclosures

General:

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

Personal Credentials:

This reserve study was produced under the responsible charge of Christian Colunga who holds the Reserve Specialist (RS #208) 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 Replacement Cost	UL	RUL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
01000 - Paving																		
340 - Asphalt: Major Repairs																		
28,150 SqFt - Parking Major Repairs	165,747	25	19															
01000 - Paving Total	165,747																	
02000 - Concrete																		
220 - Walkways																		
4,130 SqFt - Clubhouse Perimeter 50%	33,922	20	19															
02000 - Concrete Total	33,922																	
04000 - Structural Repairs																		
204 - Siding																		
2,242 SqFt - Clubhouse Exterior 50%	19,504	25	5						22,067									
208 - Siding																		
2,471 SqFt - Pool Building	91,752	30	20															
550 - Bridge Maintenance																		
830 SqFt - Lake & School Boardwalk Decking 50%	12,768	8	1		13,087								15,945					
554 - Bridge Maintenance																		
830 SqFt - Lake & School Bdwk Structural 10%	4,403	3	2			4,626			4,981			5,364			5,777			6,221
800 - Wood: Gazebo Repairs																		
900 SqFt - BBQ Area Shade Structure	1,910	10	2			2,006										2,568		
912 - Doors																		
4 - Clubhouse Storefront Type Doors 4 Of 9 [SE-2]	13,390	30	28															
914 - Doors																		
5 - Clubhouse Storefront Type Doors 5 Of 9	17,667	30	28															
916 - Doors																		
6 - Clubhouse Storefront Type Doors-Previous Sliders	21,201	30	28															
920 - Doors																		
10 - Clubhouse Interior Doors	7,307	30	28															
924 - Doors																		
7 - Pool Building	17,155	30	20															
928 - Doors																		
Pool Building Overhead Roll-Up Door	1,400	30	20															
936 - Windows																		
Northwest Replacements	25,312	30	28															
940 - Windows																		
Northeast Replacements	12,973	30	28															
944 - Windows																		
Office Interior To Greatroom Windows	8,031	30	28															
948 - Windows																		
Southwest Replacements	12,973	30	28															
952 - Windows																		

See Section VI-b for Excluded Components

Reserve Component	Current Replacement Cost	UL	RUL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Front Replacements	12,973	30	28															
04000 - Structural Repairs Total	280,718				13,087	6,632			27,048			5,364	15,945		5,777	2,568		6,221
04500 - Decking/Balconies																		
100 - Composite																		
445 SqFt - CH Front Entry- Structural Mod	77,424	40	27															
110 - Composite																		
445 SqFt - CH Front Entry-Decking/Railing Repair	23,605	40	7								28,059							
120 - Wood																		
445 SqFt - CH Northeast- Structural Mod	49,571	40	31															
130 - Composite																		
200 SqFt - CH Northeast- Decking/Railing Only	10,609	40	31															
140 - Wood																		
445 SqFt - CH Southwest- Structural Mod	45,693	40	38															
150 - Composite																		
184 SqFt - CH Southwest- Decking/Railings Only	18,105	40	18															
160 - Wood																		
890 SqFt - CH Northwest- Structural Mod	63,552	40	38															
170 - Composite																		
456 SqFt - CH Northwest- Decking/Railings Only	23,022	40	18															
04500 - Decking/Balconies Total	311,581										28,059							
05000 - Roofing																		
440 - Pitched: Dimensional Composition																		
28 Sqrs - Pool Building	16,338	25	15															
444 - Pitched: Dimensional Composition																		
9 Sqrs - BBQ Shade Structure	5,251	25	2			5,517												
680 - Pitched: Metal																		
55 Sqrs - Clubhouse	84,899	40	7								100,918							
780 - Heat Tape																		
110 l.f. - Pool Building Roof	2,188	10	1		2,243										2,871			
05000 - Roofing Total	108,676				2,243	5,517					100,918				2,871			
08000 - Rehab																		
100 - General																		
Clubhouse	11,081	18	15															
102 - General																		
12 - Clubhouse - Floor Mats	5,920	15	1		6,068													
104 - General																		
Pool Building Office	6,307	25	15															
106 - Doors																		
40 - Clubhouse - Rekey	4,900	15	0	4,900														

See Section VI-b for Excluded Components

Reserve Component	Current Replacement Cost	UL	RUL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
220 - Restrooms																		
Clubhouse Upstairs	3,830	15	4					4,227										
224 - Bathrooms																		
2 - Clubhouse Downstairs Pool Bathrooms	17,356	20	8									21,147						
230 - Kitchen																		
Clubhouse	30,989	25	2			32,558												
08000 - Rehab Total	80,383			4,900	6,068	32,558		4,227				21,147						
12000 - Pool																		
110 - Resurface																		
252 l.f. - Lap Pool	153,460	10	8									186,976						
114 - Resurface																		
51 l.f. - Wading Pool	17,855	10	7								21,224							
200 - Edge: Tile, Coping, Mastic																		
252 l.f. - Lap Pool	30,080	24	22															
204 - Edge: Tile, Coping, Mastic																		
51 l.f. - Wading Pool	3,679	24	21															
400 - ADA Chair Lift																		
Lap Pool	11,219	10	2			11,787										15,088		
640 - Deck: Replace																		
8,240 SqFt - Lap & Wading Pool Deck Pavers	100,094	30	20															
700 - Chemical System																		
Lap Pool Saline System	19,340	10	6							22,429								
702 - Chemical System																		
3 - Lap Pool CAT Chemical Sensors	1,034	1	1		1,060	1,087	1,114	1,142	1,170	1,200	1,230	1,260	1,292	1,324	1,357	1,391	1,426	1,462
704 - Chemical System																		
Wading Pool Salt Water System	5,735	10	6							6,651								
706 - Chemical System																		
2 - Wading Pool CAT Chemical Sensors	690	1	1		707	725	743	761	780	800	820	840	861	883	905	927	951	974
708 - Chemical System																		
Lap Pool Stenner Pump	833	5	1		854					966					1,093			
712 - Chemical System																		
Wading Pool Stenner Pump	833	5	1		854					966					1,093			
714 - Drain Covers																		
Pool Drain & Skimmer Covers	2,806	5	4					3,097					3,504					3,965
716 - Equipment: Replacement																		
Lap Pool Sondex Heat Exchanger	4,960	10	0	4,960										6,349				
718 - Equipment: Replacement																		
Pool Wave Vacuum	1,697	10	6							1,969								
720 - Equipment: Replacement																		
2 - Lap Pool Pressure Tanks	1,666	20	10											2,132				
724 - Heater																		

See Section VI-b for Excluded Components

Reserve Component	Current Replacement Cost	UL	RUL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Lap Pool Boiler	38,145	15	1		39,098													
728 - Heater																		
Wading Pool	5,665	10	9										7,075					
730 - Filter																		
Lap Pool	16,826	15	5						19,037									
732 - Filter																		
Lap Pool- Sand Replacement	5,856	5	1		6,003					6,791					7,684			
734 - Filter																		
Wading Pool	2,106	14	4					2,325										
736 - Filter																		
Wading Pool- Sand Replacement	621	14	4					685										
738 - Pumps																		
Pool Pump VFD	2,980	25	21															
740 - Pumps																		
Pool Grundfos Heater Pump	2,520	8	1		2,583								3,147					
744 - Pumps																		
Lap Pool Pentair 7.5 HP Pump	7,867	6	2			8,265						9,585						11,115
748 - Pumps																		
Wading Pool Hayward 2.7 VS HP Pump	3,405	8	5						3,853								4,695	
750 - Cover																		
Lap Pool Cover (3 in 1)	9,368	9	7								11,135							
754 - Cover																		
Lap Pool Safety Cover	12,195	15	9										15,230					
756 - Cover																		
Wading Pool	1,676	8	1		1,718								2,093					
760 - Lane Ropes																		
225 l.f. - Lap Pool	3,151	5	1		3,230					3,654					4,134			
764 - Chemical System																		
2 - Lap & Wading Pools- Hayward Cat Chem Controllers	4,244	5	2			4,458					5,044					5,707		
768 - Miscellaneous																		
2 - Pool & Spa Auto Fills	3,536	10	7								4,203							
772 - Miscellaneous																		
Pool Bldg-Tankless Water Heater & Eye Wash Station	12,720	12	10											16,283				
950 - Furniture: Lifeguard Chair																		
3 - Pool	2,498	10	1		2,561										3,278			
990 - Storage Reel																		
Lap Pool Cover Reel	3,644	10	2			3,829										4,901		
994 - Miscellaneous																		
3 - Pool Sunshades	19,048	10	2			20,013										25,618		
12000 - Pool Total	514,051			4,960	58,666	50,163	1,857	8,010	24,840	45,425	43,656	198,662	33,202	26,971	19,544	53,633	7,071	17,516

17000 - Tennis Court

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See Section VI-b for Excluded Components

Reserve Component	Current Replacement Cost	UL	RUL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
100 - Reseal																		
13,200 SqFt - [2] Tennis Courts	30,540	7	6							35,416							42,099	
500 - Resurface																		
13,200 SqFt - [2] Tennis Courts	92,426	21	13														127,410	
700 - Screen																		
Fence Screen - North Side	1,194	15	11												1,566			
900 - Miscellaneous																		
2 - Fence Shade Cabanas	1,676	5	2			1,761					1,993					2,254		
17000 - Tennis Court Total	125,835					1,761				35,416	1,993				1,566	2,254	169,509	
17500 - Basketball / Sport Court																		
300 - Basketball Standard																		
Tennis Court	2,106	15	1		2,159													
17500 - Basketball / Sport Court Total	2,106				2,159													
18000 - Landscaping																		
100 - Irrigation: Misc.																		
Sprinkler System	17,950	20	13														24,745	
104 - Irrigation: Misc.																		
Pool Area Landscaping/Irrigation	14,317	15	8									17,444						
300 - Irrigation: Backflow Preventors																		
Clubhouse South Buried Backflow	2,801	20	1		2,871													
400 - Turf Renovation																		
Flag Pole Lawn	20,836	20	13														28,723	
456 - Pathways & Trails																		
Lake Trail Improvements	23,807	5	3				25,637					29,006					32,818	
18000 - Landscaping Total	79,711				2,871		25,637					46,450					86,285	
19000 - Fencing																		
100 - Chain Link: 10'																		
76 l.f. - Mesh at Tennis Court Divider	3,628	30	22															
130 - Chain Link: 10'																		
500 l.f. - Tennis Court Perimeter	47,740	30	21															
224 - Wrought Iron																		
684 l.f. - Pool Perimeter 10%	3,628	30	20															
228 - Wrought Iron																		
171 l.f. - Tot Lot Perimeter	14,317	30	29															
234 - Wrought Iron																		
684 l.f. - Pool Perimeter 90%	32,655	30	5						36,946									
340 - Wood: 6'																		
40 l.f. - Trash Enclosure	7,193	18	1		7,373													
360 - Wood: Split Rail																		

See Section VI-b for Excluded Components

Reserve Component	Current Replacement Cost	UL	RUL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
281 l.f. - Clubhouse North Perimeter	5,918	25	6							6,863								
19000 - Fencing Total	115,079				7,373				36,946	6,863								
20000 - Lighting																		
100 - Exterior: Misc. Fixtures																		
10 - Clubhouse	1,114	15	1		1,142													
104 - Exterior: Misc. Fixtures																		
7 - Pool Pass Building	1,188	15	5						1,344									
20000 - Lighting Total	2,302				1,142				1,344									
21000 - Signage																		
714 - Wood Monument																		
Cobble Base Monument W/Trellis/Signage-West Entry	12,397	15	2			13,024												
718 - Wood Monument																		
Clubhouse Tri-Post Monument	7,437	15	2			7,813												
722 - Wood Monument																		
All Wood Monument- East Entrance	7,438	15	2			7,815												
21000 - Signage Total	27,272					28,652												
22000 - Office Equipment																		
200 - Computers, Misc.																		
3 - Pass Office Laptops	4,500	5	1		4,613					5,219					5,904			
210 - Computers, Misc.																		
Administration Office Desktop Station	1,577	5	0	1,577					1,784					2,019				
218 - Computers, Misc.																		
Clerical Office Desktop Station	1,577	5	0	1,577					1,784					2,019				
220 - Computers, Misc.																		
GM Office Desktop Station	1,577	5	0	1,577					1,784					2,019				
222 - Computers, Misc.																		
2 - Office Laptops- Maintenance & Operations	3,000	5	0	3,000					3,394					3,840				
224 - Computers, Misc.																		
Office Laptops- Manager	1,862	5	0	1,862					2,107					2,383				
230 - Computers, Misc.																		
Pool System- Printer, Scanner, Software	3,713	4	1		3,806				4,201				4,637				5,119	
260 - iPad																		
Office iPad	1,061	5	2			1,115					1,261					1,427		
264 - iPad																		
2 - iPads New 2026	6,752	5	0	6,752					7,639					8,643				
300 - Copier																		
Office Copier	8,779	10	8									10,696						
22000 - Office Equipment Total	34,398			16,345	8,418	1,115			22,694	5,219	1,261	10,696	4,637	20,923	5,904	1,427	5,119	

See Section VI-b for Excluded Components

Reserve Component	Current Replacement Cost	UL	RUL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
23000 - Mechanical Equipment																		
200 - Furnace																		
2 - Clubhouse- Furnaces #4 & #2	16,030	15	2			16,842												
210 - HVAC																		
Clubhouse Office Air Conditioner	8,015	12	0	8,015												10,779		
220 - HVAC																		
UV Air Scrubber Upgrade	1,979	12	8									2,411						
410 - Solar System																		
Pool/Maintenance Bldg Solar Panels	85,402	15	13														117,728	
600 - Water Heater																		
Clubhouse	4,206	12	1		4,312												5,799	
23000 - Mechanical Equipment Total	115,633			8,015	4,312	16,842						2,411				10,779	123,527	
24000 - Furnishings																		
200 - Chairs																		
66 - Clubhouse- Padded Folding Chairs	2,801	5	2			2,943					3,329					3,767		
204 - Chairs																		
65 - Clubhouse- Non Padded Folding Chairs	1,862	18	2			1,956												
330 - Tables																		
23 - Folding Tables	5,710	20	1		5,853													
334 - Tables																		
7 - Square Folding Tables	594	20	2			624												
620 - Office Desk, Chair																		
2 - Office Sets	2,727	10	2			2,865										3,667		
622 - Office Desk, Chair																		
Office Set	817	10	2			858										1,099		
680 - Lockers																		
Clubhouse Lower Floor	2,801	18	4					3,092										
900 - Miscellaneous																		
4 - Chair & Table Dollies	1,697	20	2			1,783												
910 - Window Coverings																		
CH Upstairs- Roller Sun Shades	3,002	20	10											3,843				
24000 - Furnishings Total	22,010				5,853	11,029		3,092			3,329			3,843		8,532		
24500 - Audio / Visual																		
120 - Television																		
Clubhouse	1,194	10	6							1,384								
24500 - Audio / Visual Total	1,194									1,384								
24600 - Safety / Access																		
560 - Cameras																		
8 - Security Cameras	1,018	6	2			1,070						1,241						1,439

See Section VI-b for Excluded Components

Reserve Component	Current Replacement Cost	UL	RUL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
24600 - Safety / Access Total	1,018					1,070						1,241						1,439
25000 - Flooring																		
200 - Carpeting																		
39 SqYd - Clubhouse Office	3,310	15	2			3,478												
204 - Carpeting																		
65 SqYd - Clubhouse Lower Floor	6,206	15	4					6,851										
400 - Tile																		
1,048 SqFt - Downstairs Pool Bathroom Wall Tile	17,789	22	10											22,772				
700 - Vinyl																		
1,895 SqFt - Clubhouse	16,083	18	2			16,897												
920 - Coatings																		
734 SqFt - CH Downstairs Pool Bathroom Epoxy	10,006	12	1		10,256												13,794	
924 - Coatings																		
314 SqFt - Pool Pass Building Office Epoxy Floor	4,281	12	2			4,497												6,048
25000 - Flooring Total	57,676				10,256	24,872		6,851						22,772			13,794	6,048
25500 - Wallcoverings																		
300 - FRP																		
392 SqFt - Pool Equipment Room	1,913	25	15															
25500 - Wallcoverings Total	1,913																	
26000 - Outdoor Equipment																		
100 - Tot Lot: Play Equipment																		
Playground- Little Tikes Structure	41,200	18	1		42,230													
104 - Tot Lot: Play Equipment																		
2 - Swing Sets	4,212	25	10											5,391				
140 - Tot Lot: Safety Surface																		
Tot Lot Safety Surface Wood Fibre (EWF)	3,713	5	3				3,999					4,524					5,119	
144 - Tot Lot: Safety Surface																		
175 l.f. - Tot Lot Safety Surface Border	3,713	20	1		3,806													
280 - Picnic Tables																		
11 - Clubhouse Deck & BBQ Area- Plastic Type	4,668	18	1		4,785													
284 - Picnic Tables																		
BBQ Area- Composite Type	1,262	18	2			1,326												
288 - Picnic Tables																		
3 - Various Areas- 8' Wood	3,358	20	2			3,528												
306 - Benches																		
11 - Various Area Benches	9,161	15	2			9,625												
330 - Chairs																		
5 - Pool Sand Chairs	2,122	10	2			2,229										2,854		
334 - Chairs																		

See Section VI-b for Excluded Components

Reserve Component	Current Replacement Cost	UL	RUL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
40 - Pool Vinyl Strap Chairs	7,638	12	3				8,226											
340 - Chaise Lounges																		
56 - Pool Lounges	17,229	12	3				18,554											
342 - Chairs																		
15 - Adirondack Chairs	6,365	15	6							7,382								
360 - Bear Boxes																		
Clubhouse & Gazebo Bear Boxes	3,347	20	5						3,787									
376 - Pet Stations																		
4 - Various Areas Pet Stations	1,358	5	2			1,427					1,614					1,826		
380 - Garbage Receptacles																		
12 - Garbage Receptacles	9,994	18	7								11,879							
786 - Umbrellas																		
14 - Pool Umbrellas 15%	1,143	1	1		1,171	1,200	1,230	1,261	1,293	1,325	1,358	1,392	1,427	1,463	1,499	1,537	1,575	1,614
787 - Umbrellas																		
Pool Umbrellas 2026 Only [NR-1]	414	1	0	414														
840 - Shade Structure																		
Pool Sunshade	10,637	30	29															
26000 - Outdoor Equipment Total	131,534			414	51,992	19,335	32,009	1,261	5,080	8,707	14,852	5,916	1,427	6,854	1,499	6,216	6,694	1,614
27000 - Appliances																		
200 - Refrigerator																		
Clubhouse Kitchen	2,106	12	2			2,213												2,976
204 - Refrigerator																		
Pool Pass Office	1,363	12	1		1,397												1,879	
260 - Cook Top Stove																		
Clubhouse Kitchen- Stove Top	3,204	12	2			3,366												4,527
274 - Oven: Wall																		
Clubhouse Kitchen	3,501	12	2			3,678												4,947
284 - Microwave Oven																		
Clubhouse Kitchen	833	10	1		854										1,093			
27000 - Appliances Total	11,007				2,251	9,257									1,093		1,879	12,449
29000 - Infrastructure																		
964 - Utilities																		
Clubhouse	7,002	30	19															
29000 - Infrastructure Total	7,002																	
30000 - Miscellaneous																		
810 - Maintenance Equipment																		
Aerator- Husqvarna	11,627	10	2			12,216										15,638		
814 - Maintenance Equipment																		
Snow Blower- Honda HSS1332A	5,161	10	2			5,423										6,941		

Browning RESERVE GROUP
A Division of Reserve Advisors

See Section VI-b for Excluded Components

Reserve Component	Current Replacement Cost	UL	RUL	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
818 - Maintenance Equipment																		
Snow Blower- Honda HS828	3,501	15	2			3,678												
30000 - Miscellaneous Total	20,290					21,317										22,579		
Grand Total	**2,251,058**			**34,634**	**176,690**	**230,120**	**59,502**	**23,441**	**117,952**	**103,013**	**194,067**	**291,887**	**55,212**	**81,362**	**38,253**	**107,990**	**413,877**	**45,288**

Reserve Component	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
01000 - Paving															
340 - Asphalt: Major Repairs															
28,150 SqFt - Parking Major Repairs					264,972										
01000 - Paving Total					264,972										
02000 - Concrete															
220 - Walkways															
4,130 SqFt - Clubhouse Perimeter 50%					54,229										
02000 - Concrete Total					54,229										
04000 - Structural Repairs															
204 - Siding															
2,242 SqFt - Clubhouse Exterior 50%															
208 - Siding															
2,471 SqFt - Pool Building						150,346									
550 - Bridge Maintenance															
830 SqFt - Lake & School Boardwalk Decking 50%			19,428								23,671				
554 - Bridge Maintenance															
830 SqFt - Lake & School Bdwk Structural 10%			6,699			7,214			7,769			8,366			9,010
800 - Wood: Gazebo Repairs															
900 SqFt - BBQ Area Shade Structure								3,288							
912 - Doors															
4 - Clubhouse Storefront Type Doors 4 Of 9 [SE-2]														13,367	13,701
914 - Doors															
5 - Clubhouse Storefront Type Doors 5 Of 9														35,272	
916 - Doors															
6 - Clubhouse Storefront Type Doors-Previous Sliders														42,328	
920 - Doors															
10 - Clubhouse Interior Doors														14,589	
924 - Doors															
7 - Pool Building						28,110									
928 - Doors															
Pool Building Overhead Roll-Up Door						2,295									
936 - Windows															
Northwest Replacements														50,535	
940 - Windows															
Northeast Replacements														25,900	
944 - Windows															
Office Interior To Greatroom Windows														16,034	
948 - Windows															
Southwest Replacements														25,900	
952 - Windows															

Reserve Component	*2041*	*2042*	*2043*	*2044*	*2045*	*2046*	*2047*	*2048*	*2049*	*2050*	*2051*	*2052*	*2053*	*2054*	*2055*
Front Replacements														25,900	
04000 - Structural Repairs Total			26,127			187,965		3,288	7,769		23,671	8,366		249,825	22,710
04500 - Decking/Balconies															
100 - Composite															
445 SqFt - CH Front Entry- Structural Mod													150,807		
110 - Composite															
445 SqFt - CH Front Entry-Decking/Railing Repair															
120 - Wood															
445 SqFt - CH Northeast- Structural Mod															
130 - Composite															
200 SqFt - CH Northeast- Decking/Railing Only															
140 - Wood															
445 SqFt - CH Southwest- Structural Mod															
150 - Composite															
184 SqFt - CH Southwest- Decking/Railings Only				28,238											
160 - Wood															
890 SqFt - CH Northwest- Structural Mod															
170 - Composite															
456 SqFt - CH Northwest- Decking/Railings Only				35,906											
04500 - Decking/Balconies Total				64,144									150,807		
05000 - Roofing															
440 - Pitched: Dimensional Composition															
28 Sqrs - Pool Building	23,662														
444 - Pitched: Dimensional Composition															
9 Sqrs - BBQ Shade Structure													10,229		
680 - Pitched: Metal															
55 Sqrs - Clubhouse															
780 - Heat Tape															
110 l.f. - Pool Building Roof							3,675								
05000 - Roofing Total	23,662						3,675						10,229		
08000 - Rehab															
100 - General															
Clubhouse	16,049														
102 - General															
12 - Clubhouse - Floor Mats		8,788													
104 - General															
Pool Building Office	9,134														
106 - Doors															
40 - Clubhouse - Rekey	7,097														

Reserve Component	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
220 - Restrooms															
Clubhouse Upstairs					6,123										
224 - Bathrooms															
2 - Clubhouse Downstairs Pool Bathrooms														34,652	
230 - Kitchen															
Clubhouse													60,360		
08000 - Rehab Total	32,280	8,788			6,123								60,360	34,652	
12000 - Pool															
110 - Resurface															
252 l.f. - Lap Pool				239,346										306,383	
114 - Resurface															
51 l.f. - Wading Pool			27,168										34,778		
200 - Edge: Tile, Coping, Mastic															
252 l.f. - Lap Pool								51,784							
204 - Edge: Tile, Coping, Mastic															
51 l.f. - Wading Pool							6,180								
400 - ADA Chair Lift															
Lap Pool								19,314							
640 - Deck: Replace															
8,240 SqFt - Lap & Wading Pool Deck Pavers						164,015									
700 - Chemical System															
Lap Pool Saline System		28,711										36,752			
702 - Chemical System															
3 - Lap Pool CAT Chemical Sensors	1,498	1,536	1,574	1,613	1,654	1,695	1,737	1,781	1,825	1,871	1,918	1,966	2,015	2,065	2,117
704 - Chemical System															
Wading Pool Salt Water System		8,514										10,899			
706 - Chemical System															
2 - Wading Pool CAT Chemical Sensors	999	1,024	1,049	1,076	1,102	1,130	1,158	1,187	1,217	1,247	1,278	1,310	1,343	1,377	1,411
708 - Chemical System															
Lap Pool Stenner Pump		1,236					1,399					1,583			
712 - Chemical System															
Wading Pool Stenner Pump		1,236					1,399					1,583			
714 - Drain Covers															
Pool Drain & Skimmer Covers					4,486					5,075					5,742
716 - Equipment: Replacement															
Lap Pool Sondex Heat Exchanger						8,127									
718 - Equipment: Replacement															
Pool Wave Vacuum		2,520										3,226			
720 - Equipment: Replacement															
2 - Lap Pool Pressure Tanks															
724 - Heater															

Reserve Component	*2041*	*2042*	*2043*	*2044*	*2045*	*2046*	*2047*	*2048*	*2049*	*2050*	*2051*	*2052*	*2053*	*2054*	*2055*
Lap Pool Boiler		56,626													
728 - Heater															
Wading Pool					9,056										11,593
730 - Filter															
Lap Pool						27,571									
732 - Filter															
Lap Pool- Sand Replacement		8,694					9,836					11,128			
734 - Filter															
Wading Pool				3,284											
736 - Filter															
Wading Pool- Sand Replacement				968											
738 - Pumps															
Pool Pump VFD							5,005								
740 - Pumps															
Pool Grundfos Heater Pump			3,834								4,671				
744 - Pumps															
Lap Pool Pentair 7.5 HP Pump						12,890						14,949			
748 - Pumps															
Wading Pool Hayward 2.7 VS HP Pump							5,720								6,969
750 - Cover															
Lap Pool Cover (3 in 1)		13,906									17,367				
754 - Cover															
Lap Pool Safety Cover										22,057					
756 - Cover															
Wading Pool			2,551								3,108				
760 - Lane Ropes															
225 l.f. - Lap Pool		4,677					5,292					5,988			
764 - Chemical System															
2 - Lap & Wading Pools- Hayward Cat Chem Controllers			6,457					7,306					8,266		
768 - Miscellaneous															
2 - Pool & Spa Auto Fills			5,380										6,887		
772 - Miscellaneous															
Pool Bldg-Tankless Water Heater & Eye Wash Station								21,899							
950 - Furniture: Lifeguard Chair															
3 - Pool							4,196								
990 - Storage Reel															
Lap Pool Cover Reel								6,274							
994 - Miscellaneous															
3 - Pool Sunshades								32,793							
12000 - Pool Total	2,497	128,680	48,014	246,287	16,298	215,429	41,922	142,338	3,042	30,251	28,342	89,382	53,289	309,824	27,832

17000 - Tennis Court

Reserve Component	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
100 - Reseal															
13,200 SqFt - [2] Tennis Courts						50,043							59,485		
500 - Resurface															
13,200 SqFt - [2] Tennis Courts															
700 - Screen															
Fence Screen - North Side												2,268			
900 - Miscellaneous															
2 - Fence Shade Cabanas			2,551					2,886					3,265		
17000 - Tennis Court Total			2,551			50,043		2,886				2,268	62,750		
17500 - Basketball / Sport Court															
300 - Basketball Standard															
Tennis Court		3,126													
17500 - Basketball / Sport Court Total		3,126													
18000 - Landscaping															
100 - Irrigation: Misc.															
Sprinkler System															
104 - Irrigation: Misc.															
Pool Area Landscaping/Irrigation									25,264						
300 - Irrigation: Backflow Preventors															
Clubhouse South Buried Backflow							4,704								
400 - Turf Renovation															
Flag Pole Lawn															
456 - Pathways & Trails															
Lake Trail Improvements				37,130					42,009					47,530	
18000 - Landscaping Total				37,130			4,704		67,273					47,530	
19000 - Fencing															
100 - Chain Link: 10'															
76 l.f. - Mesh at Tennis Court Divider								6,246							
130 - Chain Link: 10'															
500 l.f. - Tennis Court Perimeter							80,184								
224 - Wrought Iron															
684 l.f. - Pool Perimeter 10%						5,945									
228 - Wrought Iron															
171 l.f. - Tot Lot Perimeter															29,298
234 - Wrought Iron															
684 l.f. - Pool Perimeter 90%															
340 - Wood: 6'															
40 l.f. - Trash Enclosure					11,499										
360 - Wood: Split Rail															

Reserve Component	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
281 l.f. - Clubhouse North Perimeter															
19000 - Fencing Total					11,499	5,945	80,184	6,246							29,298
20000 - Lighting															
100 - Exterior: Misc. Fixtures															
10 - Clubhouse		1,654													
104 - Exterior: Misc. Fixtures															
7 - Pool Pass Building						1,947									
20000 - Lighting Total		1,654				1,947									
21000 - Signage															
714 - Wood Monument															
Cobble Base Monument W/Trellis/Signage-West Entry			18,863												
718 - Wood Monument															
Clubhouse Tri-Post Monument			11,316												
722 - Wood Monument															
All Wood Monument- East Entrance			11,318												
21000 - Signage Total			41,497												
22000 - Office Equipment															
200 - Computers, Misc.															
3 - Pass Office Laptops		6,680					7,558					8,551			
210 - Computers, Misc.															
Administration Office Desktop Station	2,284					2,584					2,924				
218 - Computers, Misc.															
Clerical Office Desktop Station	2,284					2,584					2,924				
220 - Computers, Misc.															
GM Office Desktop Station	2,284					2,584					2,924				
222 - Computers, Misc.															
2 - Office Laptops- Maintenance & Operations	4,345					4,916					5,562				
224 - Computers, Misc.															
Office Laptops- Manager	2,697					3,051					3,452				
230 - Computers, Misc.															
Pool System- Printer, Scanner, Software			5,650				6,237				6,884				7,599
260 - iPad															
Office iPad			1,614					1,826					2,066		
264 - iPad															
2 - iPads New 2026	9,779					11,064					12,518				
300 - Copier															
Office Copier				13,692										17,527	
22000 - Office Equipment Total	23,672	6,680	7,264	13,692		26,783	13,795	1,826			37,186	8,551	2,066	17,527	7,599

Reserve Component	*2041*	*2042*	*2043*	*2044*	*2045*	*2046*	*2047*	*2048*	*2049*	*2050*	*2051*	*2052*	*2053*	*2054*	*2055*
23000 - Mechanical Equipment															
200 - Furnace															
2 - Clubhouse- Furnaces #4 & #2			24,392												
210 - HVAC															
Clubhouse Office Air Conditioner										14,497					
220 - HVAC															
UV Air Scrubber Upgrade						3,243									
410 - Solar System															
Pool/Maintenance Bldg Solar Panels														170,506	
600 - Water Heater															
Clubhouse											7,799				
23000 - Mechanical Equipment Total			24,392			3,243				14,497	7,799			170,506	
24000 - Furnishings															
200 - Chairs															
66 - Clubhouse- Padded Folding Chairs			4,262					4,822					5,455		
204 - Chairs															
65 - Clubhouse- Non Padded Folding Chairs						3,051									
330 - Tables															
23 - Folding Tables							9,590								
334 - Tables															
7 - Square Folding Tables								1,023							
620 - Office Desk, Chair															
2 - Office Sets								4,694							
622 - Office Desk, Chair															
Office Set								1,406							
680 - Lockers															
Clubhouse Lower Floor								4,822							
900 - Miscellaneous															
4 - Chair & Table Dollies								2,922							
910 - Window Coverings															
CH Upstairs- Roller Sun Shades															
24000 - Furnishings Total			4,262			3,051	9,590	19,689					5,455		
24500 - Audio / Visual															
120 - Television															
Clubhouse		1,772										2,268			
24500 - Audio / Visual Total		1,772										2,268			
24600 - Safety / Access															
560 - Cameras															
8 - Security Cameras						1,669						1,935			

Reserve Component	*2041*	*2042*	*2043*	*2044*	*2045*	*2046*	*2047*	*2048*	*2049*	*2050*	*2051*	*2052*	*2053*	*2054*	*2055*
24600 - Safety / Access Total						1,669						1,935			
25000 - Flooring															
200 - Carpeting															
39 SqYd - Clubhouse Office			5,037												
204 - Carpeting															
65 SqYd - Clubhouse Lower Floor					9,922										
400 - Tile															
1,048 SqFt - Downstairs Pool Bathroom Wall Tile															
700 - Vinyl															
1,895 SqFt - Clubhouse						26,354									
920 - Coatings															
734 SqFt - CH Downstairs Pool Bathroom Epoxy											18,551				
924 - Coatings															
314 SqFt - Pool Pass Building Office Epoxy Floor												8,134			
25000 - Flooring Total			5,037		9,922	26,354					18,551	8,134			
25500 - Wallcoverings															
300 - FRP															
392 SqFt - Pool Equipment Room	2,771														
25500 - Wallcoverings Total	2,771														
26000 - Outdoor Equipment															
100 - Tot Lot: Play Equipment															
Playground- Little Tikes Structure					65,864										
104 - Tot Lot: Play Equipment															
2 - Swing Sets															
140 - Tot Lot: Safety Surface															
Tot Lot Safety Surface Wood Fibre (EWF)				5,791					6,552					7,413	
144 - Tot Lot: Safety Surface															
175 l.f. - Tot Lot Safety Surface Border							6,237								
280 - Picnic Tables															
11 - Clubhouse Deck & BBQ Area- Plastic Type					7,462										
284 - Picnic Tables															
BBQ Area- Composite Type						2,069									
288 - Picnic Tables															
3 - Various Areas- 8' Wood								5,781							
306 - Benches															
11 - Various Area Benches			13,939												
330 - Chairs															
5 - Pool Sand Chairs								3,653							
334 - Chairs															

Reserve Component	*2041*	*2042*	*2043*	*2044*	*2045*	*2046*	*2047*	*2048*	*2049*	*2050*	*2051*	*2052*	*2053*	*2054*	*2055*
40 - Pool Vinyl Strap Chairs	11,063												14,878		
340 - Chaise Lounges															
56 - Pool Lounges	24,953												33,559		
342 - Chairs															
15 - Adirondack Chairs							10,691								
360 - Bear Boxes															
Clubhouse & Gazebo Bear Boxes											6,205				
376 - Pet Stations															
4 - Various Areas Pet Stations			2,066					2,338					2,645		
380 - Garbage Receptacles															
12 - Garbage Receptacles											18,528				
786 - Umbrellas															
14 - Pool Umbrellas 15%	1,655	1,696	1,738	1,782	1,826	1,872	1,919	1,967	2,016	2,066	2,118	2,171	2,225	2,281	2,338
787 - Umbrellas															
Pool Umbrellas 2026 Only [NR-1]															
840 - Shade Structure															
Pool Sunshade															21,767
26000 - Outdoor Equipment Total	37,670	1,696	17,744	7,573	75,153	3,941	18,847	13,738	8,568	2,066	26,851	2,171	53,307	9,694	24,105
27000 - Appliances															
200 - Refrigerator															
Clubhouse Kitchen												4,002			
204 - Refrigerator															
Pool Pass Office											2,527				
260 - Cook Top Stove															
Clubhouse Kitchen- Stove Top												6,088			
274 - Oven: Wall															
Clubhouse Kitchen												6,653			
284 - Microwave Oven															
Clubhouse Kitchen							1,399								
27000 - Appliances Total							1,399				2,527	16,743			
29000 - Infrastructure															
964 - Utilities															
Clubhouse					11,194										
29000 - Infrastructure Total					11,194										
30000 - Miscellaneous															
810 - Maintenance Equipment															
Aerator- Husqvarna								20,018							
814 - Maintenance Equipment															
Snow Blower- Honda HSS1332A								8,886							

Reserve Component	*2041*	*2042*	*2043*	*2044*	*2045*	*2046*	*2047*	*2048*	*2049*	*2050*	*2051*	*2052*	*2053*	*2054*	*2055*
818 - Maintenance Equipment															
Snow Blower- Honda HS828			5,327												
30000 - Miscellaneous Total			5,327					28,903							
Grand Total	**122,552**	**152,396**	**182,214**	**368,826**	**449,389**	**526,370**	**174,115**	**218,914**	**86,653**	**46,815**	**144,928**	**139,820**	**398,264**	**839,557**	**111,545**

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Beginning Balance	496,494	600,604	528,098	405,255	458,005	554,862	565,104	597,792	546,600	403,036
Inflated Expenditures @ 2.50%	34,634	176,690	230,120	59,502	23,441	117,952	103,013	194,067	291,887	55,212
Reserve Contributions	125,199	90,249[1]	95,754	101,595	107,793	114,368	121,344	128,746	136,600	144,932
Units/annual @ 1357	92.26	66.51	70.56	74.87	79.43	84.28	89.42	94.88	100.66	106.80
Percentage Increase	0.0%	-27.9%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%
Other	0	0	0	0	0	0	0	0	0	0
Interest Pre Tax @ 2.50%	13,544	13,935	11,523	10,658	12,505	13,827	14,357	14,128	11,724	11,197
Ending Balance	600,604	528,098	405,255	458,005	554,862	565,104	597,792	546,600	403,036	503,954

[1]*Per client.*

	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Beginning Balance	503,954	589,869	731,077	815,284	602,577	769,092	873,576	963,224	1,038,472	941,031
Inflated Expenditures @ 2.50%	81,362	38,253	107,990	413,877	45,288	122,552	152,396	182,214	368,826	449,389
Reserve Contributions	153,773	163,153	173,106	183,665	194,869	206,756	219,368	232,749	246,947	262,011
Units/annual @ 1357	113.32	120.23	127.57	135.35	143.60	152.36	161.66	171.52	181.98	193.08
Percentage Increase	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%
Other	0	0	0	0	0	0	0	0	0	0
Interest Pre Tax @ 2.50%	13,504	16,308	19,091	17,504	16,934	20,280	22,677	24,712	24,438	21,184
Ending Balance	589,869	731,077	815,284	602,577	769,092	873,576	963,224	1,038,472	941,031	774,836

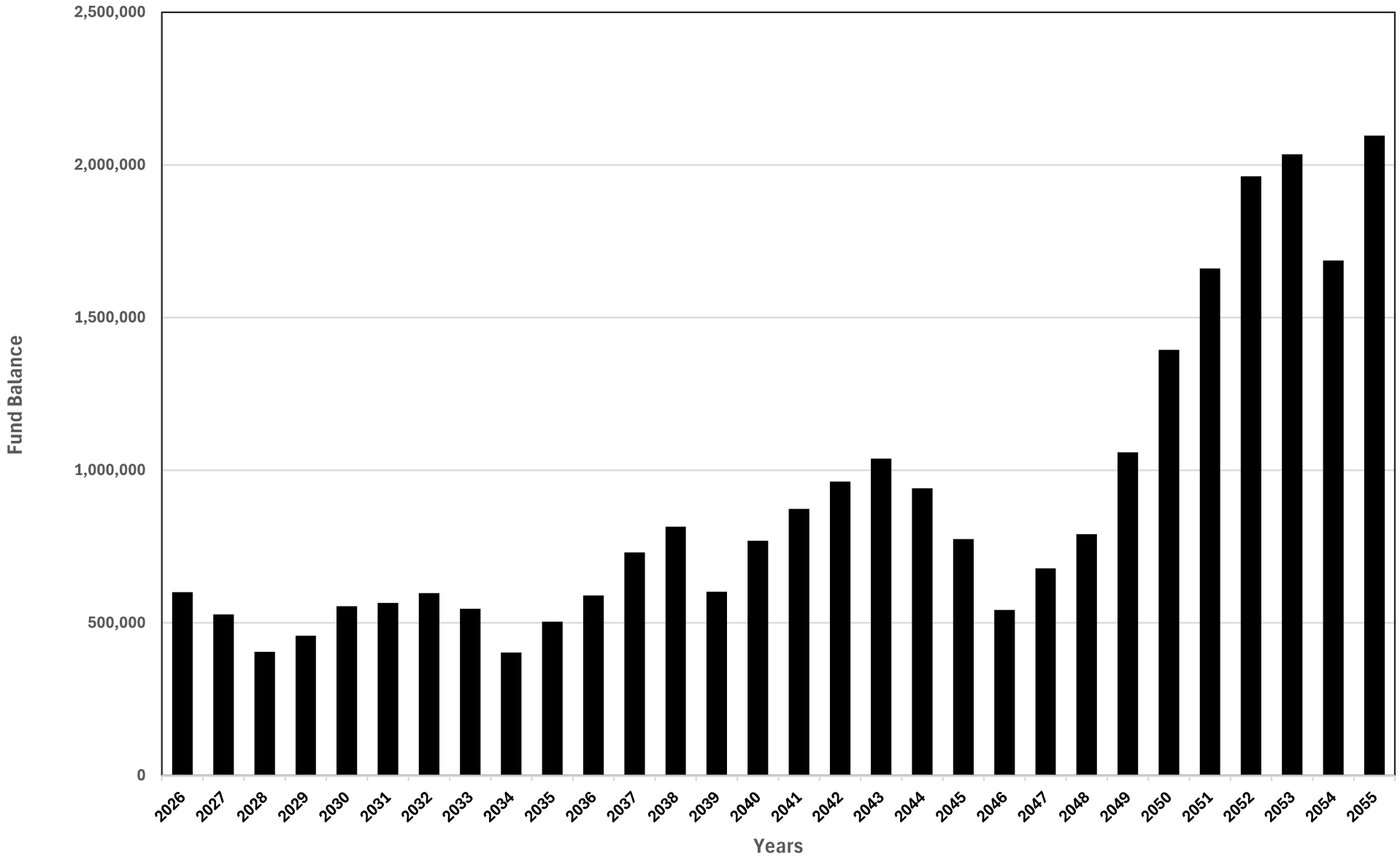
	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
Beginning Balance	774,836	542,726	678,640	790,811	1,059,028	1,394,794	1,661,373	1,962,873	2,034,730	1,687,561
Inflated Expenditures @ 2.50%	526,370	174,115	218,914	86,653	46,815	144,928	139,820	398,264	839,557	111,545
Reserve Contributions	277,994	294,951	312,943	332,033	352,287	373,776	396,577	420,768	446,435	473,667
Units/annual @ 1357	204.86	217.36	230.61	244.68	259.61	275.44	292.25	310.07	328.99	349.05
Percentage Increase	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%
Other	0	0	0	0	0	0	0	0	0	0
Interest Pre Tax @ 2.50%	16,266	15,079	18,141	22,838	30,294	37,730	44,744	49,353	45,954	46,716
Ending Balance	542,726	678,640	790,811	1,059,028	1,394,794	1,661,373	1,962,873	2,034,730	1,687,561	2,096,399

Browning RESERVE GROUP
A Division of Reserve Advisors

30 Year Reserve Funding Plan Cash Flow Method - Ending Balances

2026 Update- 2

Prepared for the 2027 Fiscal Year



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

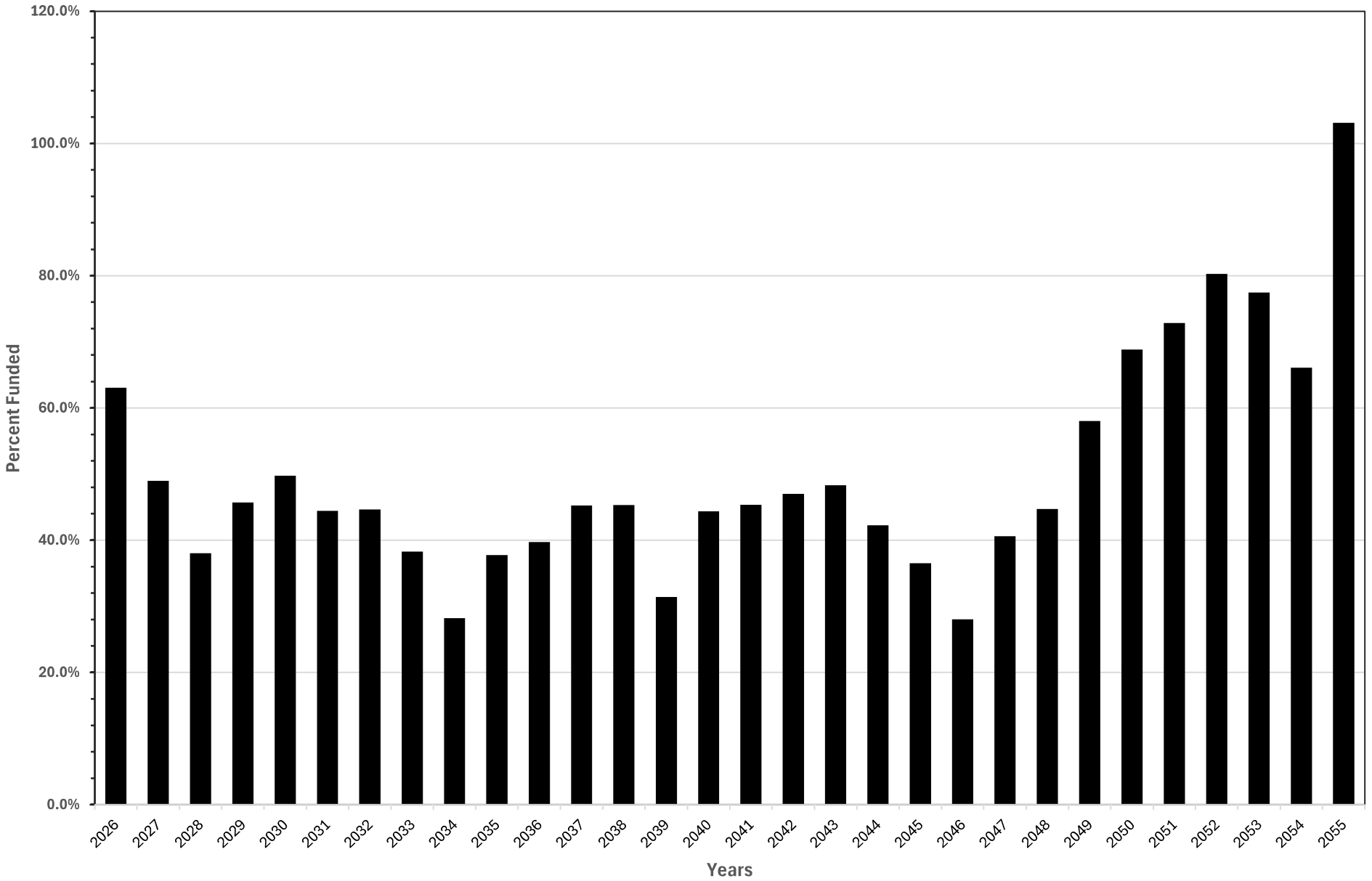
2026 Update- 2
Prepared for the 2027 Fiscal Year

Year	Beginning Balance	Fully Funded Balance	Percent Funded	Inflated Expenditures @ 2.50%	Reserve Contribution	Other	Interest	Ending Balance
2026	496,494	952,508	63.1%	34,634	125,199	0	13,544	600,604
2027	600,604	1,077,864	49.0%	176,690	90,249	0	13,935	528,098
2028	528,098	1,065,679	38.0%	230,120	95,754	0	11,523	405,255
2029	405,255	1,001,972	45.7%	59,502	101,595	0	10,658	458,005
2030	458,005	1,115,194	49.8%	23,441	107,793	0	12,505	554,862
2031	554,862	1,271,938	44.4%	117,952	114,368	0	13,827	565,104
2032	565,104	1,339,549	44.6%	103,013	121,344	0	14,357	597,792
2033	597,792	1,428,081	38.3%	194,067	128,746	0	14,128	546,600
2034	546,600	1,429,512	28.2%	291,887	136,600	0	11,724	403,036
2035	403,036	1,334,829	37.8%	55,212	144,932	0	11,197	503,954
2036	503,954	1,484,590	39.7%	81,362	153,773	0	13,504	589,869
2037	589,869	1,615,615	45.3%	38,253	163,153	0	16,308	731,077
2038	731,077	1,798,536	45.3%	107,990	173,106	0	19,091	815,284
2039	815,284	1,919,093	31.4%	413,877	183,665	0	17,504	602,577
2040	602,577	1,733,787	44.4%	45,288	194,869	0	16,934	769,092
2041	769,092	1,926,425	45.3%	122,552	206,756	0	20,280	873,576
2042	873,576	2,049,576	47.0%	152,396	219,368	0	22,677	963,224
2043	963,224	2,150,232	48.3%	182,214	232,749	0	24,712	1,038,472
2044	1,038,472	2,227,980	42.2%	368,826	246,947	0	24,438	941,031
2045	941,031	2,121,665	36.5%	449,389	262,011	0	21,184	774,836
2046	774,836	1,935,515	28.0%	526,370	277,994	0	16,266	542,726
2047	542,726	1,671,341	40.6%	174,115	294,951	0	15,079	678,640
2048	678,640	1,767,299	44.7%	218,914	312,943	0	18,141	790,811
2049	790,811	1,825,553	58.0%	86,653	332,033	0	22,838	1,059,028
2050	1,059,028	2,026,792	68.8%	46,815	352,287	0	30,294	1,394,794
2051	1,394,794	2,280,007	72.9%	144,928	373,776	0	37,730	1,661,373
2052	1,661,373	2,445,249	80.3%	139,820	396,577	0	44,744	1,962,873
2053	1,962,873	2,626,278	77.5%	398,264	420,768	0	49,353	2,034,730
2054	2,034,730	2,553,508	66.1%	839,557	446,435	0	45,954	1,687,561
2055	1,687,561	2,033,338	103.1%	111,545	473,667	0	46,716	2,096,399

30 Year Reserve Funding Plan Cash Flow Method - Percent Funded

2026 Update- 2

Prepared for the 2027 Fiscal Year



Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2026 Fully Funded Balance	2027 Fully Funded Balance	% Per Year Straight Line	2027 Line Item Contribution based on Cash Flow Method
01000 - Paving									
340 - Asphalt: Major Repairs									
28,150 SqFt - Parking Major Repairs	165,747	25	19	264,972	10,599	39,779	47,569	6.01%	5,420
01000 - Paving Total	165,747			264,972	10,599	39,779	47,569	6.01%	5,420
02000 - Concrete									
220 - Walkways									
4,130 SqFt - Clubhouse Perimeter 50%	33,922	20	19	54,229	2,711	1,696	3,477	1.54%	1,387
02000 - Concrete Total	33,922			54,229	2,711	1,696	3,477	1.54%	1,387
04000 - Structural Repairs									
204 - Siding									
2,242 SqFt - Clubhouse Exterior 50%	19,504	25	5	22,067	883	15,603	16,793	0.50%	451
208 - Siding									
2,471 SqFt - Pool Building	91,752	30	20	150,346	5,012	30,584	34,483	2.84%	2,563
550 - Bridge Maintenance									
830 SqFt - Lake & School Boardwalk Decking 50%	12,768	8	1	13,087	1,636	11,172	13,087	0.93%	837
554 - Bridge Maintenance									
830 SqFt - Lake & School Bdwk Structural 10%	4,403	3	2	4,626	1,542	1,468	3,009	0.87%	789
800 - Wood: Gazebo Repairs									
900 SqFt - BBQ Area Shade Structure	1,910	10	2	2,006	201	1,528	1,762	0.11%	103
912 - Doors									
4 - Clubhouse Storefront Type Doors 4 Of 9 [SE	13,390	30	28	27,067	902	670	1,144	0.51%	461
914 - Doors									
5 - Clubhouse Storefront Type Doors 5 Of 9	17,667	30	28	35,272	1,176	1,178	1,811	0.67%	601
916 - Doors									
6 - Clubhouse Storefront Type Doors-Previous Sli	21,201	30	28	42,328	1,411	1,413	2,173	0.80%	722
920 - Doors									
10 - Clubhouse Interior Doors	7,307	30	28	14,589	486	487	749	0.28%	249
924 - Doors									
7 - Pool Building	17,155	30	20	28,110	937	5,718	6,447	0.53%	479
928 - Doors									
Pool Building Overhead Roll-Up Door	1,400	30	20	2,295	76	467	526	0.04%	39
936 - Windows									
Northwest Replacements	25,312	30	28	50,535	1,685	1,687	2,594	0.95%	861
940 - Windows									
Northeast Replacements	12,973	30	28	25,900	863	865	1,330	0.49%	442
944 - Windows									
Office Interior To Greatroom Windows	8,031	30	28	16,034	534	535	823	0.30%	273
948 - Windows									
Southwest Replacements	12,973	30	28	25,900	863	865	1,330	0.49%	442
952 - Windows									
Front Replacements	12,973	30	28	25,900	863	865	1,330	0.49%	442
04000 - Structural Repairs Total	280,718			486,063	19,070	75,105	89,391	10.81%	9,753
04500 - Decking/Balconies									
100 - Composite									
445 SqFt - CH Front Entry- Structural Mod	77,424	40	27	150,807	3,770	25,163	27,776	2.14%	1,928
110 - Composite									
445 SqFt - CH Front Entry-Decking/Railing Repair	23,605	40	7	28,059	701	19,474	20,566	0.40%	359
120 - Wood									
445 SqFt - CH Northeast- Structural Mod	49,571	40	31	106,577	2,664	11,153	12,702	1.51%	1,363
130 - Composite									
200 SqFt - CH Northeast- Decking/Railing Only	10,609	40	31	22,809	570	2,387	2,719	0.32%	292
140 - Wood									
445 SqFt - CH Southwest- Structural Mod	45,693	40	38	116,777	2,919	2,285	3,513	1.65%	1,493
150 - Composite									
184 SqFt - CH Southwest- Decking/Railings Only	18,105	40	18	28,238	706	9,958	10,671	0.40%	361
160 - Wood									
890 SqFt - CH Northwest- Structural Mod	63,552	40	38	162,419	4,060	3,178	4,886	2.30%	2,077
170 - Composite									
456 SqFt - CH Northwest- Decking/Railings Only	23,022	40	18	35,906	898	12,662	13,568	0.51%	459
04500 - Decking/Balconies Total	311,581			651,592	16,290	86,260	96,400	9.23%	8,331
05000 - Roofing									
440 - Pitched: Dimensional Composition									
28 Sqrs - Pool Building	16,338	25	15	23,662	946	6,535	7,368	0.54%	484
444 - Pitched: Dimensional Composition									
9 Sqrs - BBQ Shade Structure	5,251	25	2	5,517	221	4,831	5,167	0.13%	113
680 - Pitched: Metal									

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2026 Fully Funded Balance	2027 Fully Funded Balance	% Per Year Straight Line	2027 Line Item Contribution based on Cash Flow Method
55 Sqrs - Clubhouse	84,899	40	7	100,918	2,523	70,041	73,968	1.43%	1,290
780 - Heat Tape									
110 l.f. - Pool Building Roof	2,188	10	1	2,243	224	1,969	2,243	0.13%	115
05000 - Roofing Total	108,676			132,340	3,914	83,377	88,746	2.22%	2,002
08000 - Rehab									
100 - General									
Clubhouse	11,081	18	15	16,049	892	1,847	2,524	0.51%	456
102 - General									
12 - Clubhouse - Floor Mats	5,920	15	1	6,068	405	5,525	6,068	0.23%	207
104 - General									
Pool Building Office	6,307	25	15	9,134	365	2,523	2,844	0.21%	187
106 - Doors									
40 - Clubhouse - Rekey	4,900	15	0	4,900	327	4,900	335	0.19%	167
220 - Restrooms									
Clubhouse Upstairs	3,830	15	4	4,227	282	2,809	3,140	0.16%	144
224 - Bathrooms									
2 - Clubhouse Downstairs Pool Bathrooms	17,356	20	8	21,147	1,057	10,414	11,564	0.60%	541
230 - Kitchen									
Clubhouse	30,989	25	2	32,558	1,302	28,510	30,493	0.74%	666
08000 - Rehab Total	80,383			94,083	4,630	56,527	56,968	2.62%	2,368
12000 - Pool									
110 - Resurface									
252 l.f. - Lap Pool	153,460	10	8	186,976	18,698	30,692	47,189	10.60%	9,562
114 - Resurface									
51 l.f. - Wading Pool	17,855	10	7	21,224	2,122	5,356	7,321	1.20%	1,085
200 - Edge: Tile, Coping, Mastic									
252 l.f. - Lap Pool	30,080	24	22	51,784	2,158	2,507	3,854	1.22%	1,103
204 - Edge: Tile, Coping, Mastic									
51 l.f. - Wading Pool	3,679	24	21	6,180	257	460	629	0.15%	132
400 - ADA Chair Lift									
Lap Pool	11,219	10	2	11,787	1,179	8,975	10,350	0.67%	603
640 - Deck: Replace									
8,240 SqFt - Lap & Wading Pool Deck Pavers	100,094	30	20	164,015	5,467	33,365	37,619	3.10%	2,796
700 - Chemical System									
Lap Pool Saline System	19,340	10	6	22,429	2,243	7,736	9,912	1.27%	1,147
702 - Chemical System									
3 - Lap Pool CAT Chemical Sensors	1,034	1	1	1,060	1,060	517	1,060	0.60%	542
704 - Chemical System									
Wading Pool Salt Water System	5,735	10	6	6,651	665	2,294	2,939	0.38%	340
706 - Chemical System									
2 - Wading Pool CAT Chemical Sensors	690	1	1	707	707	345	707	0.40%	361
708 - Chemical System									
Lap Pool Stenner Pump	833	5	1	854	171	666	854	0.10%	87
712 - Chemical System									
Wading Pool Stenner Pump	833	5	1	854	171	666	854	0.10%	87
714 - Drain Covers									
Pool Drain & Skimmer Covers	2,806	5	4	3,097	619	561	1,150	0.35%	317
716 - Equipment: Replacement									
Lap Pool Sondex Heat Exchanger	4,960	10	0	4,960	496	4,960	508	0.28%	254
718 - Equipment: Replacement									
Pool Wave Vacuum	1,697	10	6	1,969	197	679	870	0.11%	101
720 - Equipment: Replacement									
2 - Lap Pool Pressure Tanks	1,666	20	10	2,132	107	833	939	0.06%	55
724 - Heater									
Lap Pool Boiler	38,145	15	1	39,098	2,607	35,602	39,098	1.48%	1,333
728 - Heater									
Wading Pool	5,665	10	9	7,075	707	567	1,161	0.40%	362
730 - Filter									
Lap Pool	16,826	15	5	19,037	1,269	11,217	12,647	0.72%	649
732 - Filter									
Lap Pool- Sand Replacement	5,856	5	1	6,003	1,201	4,685	6,003	0.68%	614
734 - Filter									
Wading Pool	2,106	14	4	2,325	166	1,504	1,696	0.09%	85
736 - Filter									
Wading Pool- Sand Replacement	621	14	4	685	49	443	500	0.03%	25
738 - Pumps									
Pool Pump VFD	2,980	25	21	5,005	200	477	611	0.11%	102
740 - Pumps									

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2026 Fully Funded Balance	2027 Fully Funded Balance	% Per Year Straight Line	2027 Line Item Contribution based on Cash Flow Method
Pool Grundfos Heater Pump	2,520	8	1	2,583	323	2,205	2,583	0.18%	165
744 - Pumps									
Lap Pool Pentair 7.5 HP Pump	7,867	6	2	8,265	1,377	5,244	6,719	0.78%	704
748 - Pumps									
Wading Pool Hayward 2.7 VS HP Pump	3,405	8	5	3,853	482	1,277	1,745	0.27%	246
750 - Cover									
Lap Pool Cover (3 in 1)	9,368	9	7	11,135	1,237	2,082	3,201	0.70%	633
754 - Cover									
Lap Pool Safety Cover	12,195	15	9	15,230	1,015	4,878	5,833	0.58%	519
756 - Cover									
Wading Pool	1,676	8	1	1,718	215	1,467	1,718	0.12%	110
760 - Lane Ropes									
225 l.f. - Lap Pool	3,151	5	1	3,230	646	2,521	3,230	0.37%	330
764 - Chemical System									
2 - Lap & Wading Pools- Hayward Cat Chem Cont	4,244	5	2	4,458	892	2,546	3,480	0.51%	456
768 - Miscellaneous									
2 - Pool & Spa Auto Fills	3,536	10	7	4,203	420	1,061	1,450	0.24%	215
772 - Miscellaneous									
Pool Bldg-Tankless Water Heater & Eye Wash Sta	12,720	12	10	16,283	1,357	2,120	3,260	0.77%	694
950 - Furniture: Lifeguard Chair									
3 - Pool	2,498	10	1	2,561	256	2,249	2,561	0.15%	131
990 - Storage Reel									
Lap Pool Cover Reel	3,644	10	2	3,829	383	2,915	3,362	0.22%	196
994 - Miscellaneous									
3 - Pool Sunshades	19,048	10	2	20,013	2,001	15,239	17,572	1.13%	1,023
12000 - Pool Total	514,051			663,266	53,120	200,910	245,183	30.10%	27,166
17000 - Tennis Court									
100 - Reseal									
13,200 SqFt - [2] Tennis Courts	30,540	7	6	35,416	5,059	4,363	8,944	2.87%	2,587
500 - Resurface									
13,200 SqFt - [2] Tennis Courts	92,426	21	13	127,410	6,067	35,210	40,601	3.44%	3,103
700 - Screen									
Fence Screen - North Side	1,194	15	11	1,566	104	318	408	0.06%	53
900 - Miscellaneous									
2 - Fence Shade Cabanas	1,676	5	2	1,761	352	1,006	1,375	0.20%	180
17000 - Tennis Court Total	125,835			166,153	11,583	40,897	51,327	6.56%	5,924
17500 - Basketball / Sport Court									
300 - Basketball Standard									
Tennis Court	2,106	15	1	2,159	144	1,965	2,159	0.08%	74
17500 - Basketball / Sport Court Total	2,106			2,159	144	1,965	2,159	0.08%	74
18000 - Landscaping									
100 - Irrigation: Misc.									
Sprinkler System	17,950	20	13	24,745	1,237	6,283	7,360	0.70%	633
104 - Irrigation: Misc.									
Pool Area Landscaping/Irrigation	14,317	15	8	17,444	1,163	6,681	7,827	0.66%	595
300 - Irrigation: Backflow Preventors									
Clubhouse South Buried Backflow	2,801	20	1	2,871	144	2,661	2,871	0.08%	73
400 - Turf Renovation									
Flag Pole Lawn	20,836	20	13	28,723	1,436	7,293	8,543	0.81%	734
456 - Pathways & Trails									
Lake Trail Improvements	23,807	5	3	25,637	5,127	9,523	14,641	2.91%	2,622
18000 - Landscaping Total	79,711			99,419	9,107	32,440	41,241	5.16%	4,657
19000 - Fencing									
100 - Chain Link: 10'									
76 l.f. - Mesh at Tennis Court Divider	3,628	30	22	6,246	208	968	1,116	0.12%	106
130 - Chain Link: 10'									
500 l.f. - Tennis Court Perimeter	47,740	30	21	80,184	2,673	14,322	16,311	1.51%	1,367
224 - Wrought Iron									
684 l.f. - Pool Perimeter 10%	3,628	30	20	5,945	198	1,209	1,364	0.11%	101
228 - Wrought Iron									
171 l.f. - Tot Lot Perimeter	14,317	30	29	29,298	977	477	978	0.55%	499
234 - Wrought Iron									
684 l.f. - Pool Perimeter 90%	32,655	30	5	36,946	1,232	27,212	29,008	0.70%	630
340 - Wood: 6'									
40 l.f. - Trash Enclosure	7,193	18	1	7,373	410	6,793	7,373	0.23%	209
360 - Wood: Split Rail									

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2026 Fully Funded Balance	2027 Fully Funded Balance	% Per Year Straight Line	2027 Line Item Contribution based on Cash Flow Method
281 l.f. - Clubhouse North Perimeter	5,918	25	6	6,863	275	4,497	4,852	0.16%	140
19000 - Fencing Total	115,079			172,855	5,971	55,479	61,002	3.38%	3,054
20000 - Lighting									
100 - Exterior: Misc. Fixtures									
10 - Clubhouse	1,114	15	1	1,142	76	1,040	1,142	0.04%	39
104 - Exterior: Misc. Fixtures									
7 - Pool Pass Building	1,188	15	5	1,344	90	792	893	0.05%	46
20000 - Lighting Total	2,302			2,486	166	1,832	2,035	0.09%	85
21000 - Signage									
714 - Wood Monument									
Cobble Base Monument W/Trellis/Signage-West E	12,397	15	2	13,024	868	10,744	11,859	0.49%	444
718 - Wood Monument									
Clubhouse Tri-Post Monument	7,437	15	2	7,813	521	6,445	7,115	0.30%	266
722 - Wood Monument									
All Wood Monument- East Entrance	7,438	15	2	7,815	521	6,446	7,116	0.30%	266
21000 - Signage Total	27,272			28,652	1,910	23,636	26,090	1.08%	977
22000 - Office Equipment									
200 - Computers, Misc.									
3 - Pass Office Laptops	4,500	5	1	4,613	923	3,600	4,613	0.52%	472
210 - Computers, Misc.									
Administration Office Desktop Station	1,577	5	0	1,577	315	1,577	323	0.18%	161
218 - Computers, Misc.									
Clerical Office Desktop Station	1,577	5	0	1,577	315	1,577	323	0.18%	161
220 - Computers, Misc.									
GM Office Desktop Station	1,577	5	0	1,577	315	1,577	323	0.18%	161
222 - Computers, Misc.									
2 - Office Laptops- Maintenance & Operations	3,000	5	0	3,000	600	3,000	615	0.34%	307
224 - Computers, Misc.									
Office Laptops- Manager	1,862	5	0	1,862	372	1,862	382	0.21%	190
230 - Computers, Misc.									
Pool System- Printer, Scanner, Software	3,713	4	1	3,806	951	2,785	3,806	0.54%	487
260 - iPad									
Office iPad	1,061	5	2	1,115	223	637	870	0.13%	114
264 - iPad									
2 - iPads New 2026	6,752	5	0	6,752	1,350	6,752	1,384	0.77%	691
300 - Copier									
Office Copier	8,779	10	8	10,696	1,070	1,756	2,699	0.61%	547
22000 - Office Equipment Total	34,398			36,574	6,435	25,122	15,339	3.65%	3,291
23000 - Mechanical Equipment									
200 - Furnace									
2 - Clubhouse- Furnaces #4 & #2	16,030	15	2	16,842	1,123	13,893	15,336	0.64%	574
210 - HVAC									
Clubhouse Office Air Conditioner	8,015	12	0	8,015	668	8,015	685	0.38%	342
220 - HVAC									
UV Air Scrubber Upgrade	1,979	12	8	2,411	201	660	845	0.11%	103
410 - Solar System									
Pool/Maintenance Bldg Solar Panels	85,402	15	13	117,728	7,849	11,387	17,508	4.45%	4,014
600 - Water Heater									
Clubhouse	4,206	12	1	4,312	359	3,856	4,312	0.20%	184
23000 - Mechanical Equipment Total	115,633			149,308	10,200	37,811	38,685	5.78%	5,216
24000 - Furnishings									
200 - Chairs									
66 - Clubhouse- Padded Folding Chairs	2,801	5	2	2,943	589	1,680	2,297	0.33%	301
204 - Chairs									
65 - Clubhouse- Non Padded Folding Chairs	1,862	18	2	1,956	109	1,655	1,802	0.06%	56
330 - Tables									
23 - Folding Tables	5,710	20	1	5,853	293	5,424	5,853	0.17%	150
334 - Tables									
7 - Square Folding Tables	594	20	2	624	31	535	579	0.02%	16
620 - Office Desk, Chair									
2 - Office Sets	2,727	10	2	2,865	286	2,181	2,515	0.16%	146
622 - Office Desk, Chair									
Office Set	817	10	2	858	86	654	754	0.05%	44
680 - Lockers									
Clubhouse Lower Floor	2,801	18	4	3,092	172	2,178	2,392	0.10%	88

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2026 Fully Funded Balance	2027 Fully Funded Balance	% Per Year Straight Line	2027 Line Item Contribution based on Cash Flow Method
900 - Miscellaneous									
4 - Chair & Table Dollies	1,697	20	2	1,783	89	1,528	1,653	0.05%	46
910 - Window Coverings									
CH Upstairs- Roller Sun Shades	3,002	20	10	3,843	192	1,501	1,693	0.11%	98
24000 - Furnishings Total	22,010			23,816	1,846	17,336	19,537	1.05%	944
24500 - Audio / Visual									
120 - Television									
Clubhouse	1,194	10	6	1,384	138	477	612	0.08%	71
24500 - Audio / Visual Total	1,194			1,384	138	477	612	0.08%	71
24600 - Safety / Access									
560 - Cameras									
8 - Security Cameras	1,018	6	2	1,070	178	679	870	0.10%	91
24600 - Safety / Access Total	1,018			1,070	178	679	870	0.10%	91
25000 - Flooring									
200 - Carpeting									
39 SqYd - Clubhouse Office	3,310	15	2	3,478	232	2,869	3,167	0.13%	119
204 - Carpeting									
65 SqYd - Clubhouse Lower Floor	6,206	15	4	6,851	457	4,551	5,089	0.26%	234
400 - Tile									
1,048 SqFt - Downstairs Pool Bathroom Wall Tile	17,789	22	10	22,772	1,035	9,703	10,775	0.59%	529
700 - Vinyl									
1,895 SqFt - Clubhouse	16,083	18	2	16,897	939	14,296	15,569	0.53%	480
920 - Coatings									
734 SqFt - CH Downstairs Pool Bathroom Epoxy	10,006	12	1	10,256	855	9,172	10,256	0.48%	437
924 - Coatings									
314 SqFt - Pool Pass Building Office Epoxy Floor	4,281	12	2	4,497	375	3,567	4,022	0.21%	192
25000 - Flooring Total	57,676			64,751	3,892	44,159	48,878	2.21%	1,990
25500 - Wallcoverings									
300 - FRP									
392 SqFt - Pool Equipment Room	1,913	25	15	2,771	111	765	863	0.06%	57
25500 - Wallcoverings Total	1,913			2,771	111	765	863	0.06%	57
26000 - Outdoor Equipment									
100 - Tot Lot: Play Equipment									
Playground- Little Tikes Structure	41,200	18	1	42,230	2,346	38,911	42,230	1.33%	1,200
104 - Tot Lot: Play Equipment									
2 - Swing Sets	4,212	25	10	5,391	216	2,527	2,763	0.12%	110
140 - Tot Lot: Safety Surface									
Tot Lot Safety Surface Wood Fibre (EWF)	3,713	5	3	3,999	800	1,485	2,284	0.45%	409
144 - Tot Lot: Safety Surface									
175 l.f. - Tot Lot Safety Surface Border	3,713	20	1	3,806	190	3,527	3,806	0.11%	97
280 - Picnic Tables									
11 - Clubhouse Deck & BBQ Area- Plastic Type	4,668	18	1	4,785	266	4,409	4,785	0.15%	136
284 - Picnic Tables									
BBQ Area- Composite Type	1,262	18	2	1,326	74	1,122	1,222	0.04%	38
288 - Picnic Tables									
3 - Various Areas- 8' Wood	3,358	20	2	3,528	176	3,022	3,270	0.10%	90
306 - Benches									
11 - Various Area Benches	9,161	15	2	9,625	642	7,939	8,764	0.36%	328
330 - Chairs									
5 - Pool Sand Chairs	2,122	10	2	2,229	223	1,697	1,957	0.13%	114
334 - Chairs									
40 - Pool Vinyl Strap Chairs	7,638	12	3	8,226	685	5,729	6,525	0.39%	351
340 - Chaise Lounges									
56 - Pool Lounges	17,229	12	3	18,554	1,546	12,922	14,716	0.88%	791
342 - Chairs									
15 - Adirondack Chairs	6,365	15	6	7,382	492	3,819	4,350	0.28%	252
360 - Bear Boxes									
Clubhouse & Gazebo Bear Boxes	3,347	20	5	3,787	189	2,510	2,745	0.11%	97
376 - Pet Stations									
4 - Various Areas Pet Stations	1,358	5	2	1,427	285	815	1,114	0.16%	146
380 - Garbage Receptacles									
12 - Garbage Receptacles	9,994	18	7	11,879	660	6,107	6,829	0.37%	338
786 - Umbrellas									
14 - Pool Umbrellas 15%	1,143	1	1	1,171	1,171	571	1,171	0.66%	599
787 - Umbrellas									

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2026 Fully Funded Balance	2027 Fully Funded Balance	% Per Year Straight Line	2027 Line Item Contribution based on Cash Flow Method
Pool Umbrellas 2026 Only [NR-1]	414	1	0	414	414	414	0	0.23%	212
840 - Shade Structure									
Pool Sunshade	10,637	30	29	21,767	726	355	727	0.41%	371
26000 - Outdoor Equipment Total	131,534			151,526	11,101	97,883	109,256	6.29%	5,677
27000 - Appliances									
200 - Refrigerator									
Clubhouse Kitchen	2,106	12	2	2,213	184	1,755	1,979	0.10%	94
204 - Refrigerator									
Pool Pass Office	1,363	12	1	1,397	116	1,250	1,397	0.07%	60
260 - Cook Top Stove									
Clubhouse Kitchen- Stove Top	3,204	12	2	3,366	281	2,670	3,010	0.16%	143
274 - Oven: Wall									
Clubhouse Kitchen	3,501	12	2	3,678	307	2,917	3,289	0.17%	157
284 - Microwave Oven									
Clubhouse Kitchen	833	10	1	854	85	750	854	0.05%	44
27000 - Appliances Total	11,007			11,508	973	9,341	10,529	0.55%	498
29000 - Infrastructure									
964 - Utilities									
Clubhouse	7,002	30	19	11,194	373	2,567	2,871	0.21%	191
29000 - Infrastructure Total	7,002			11,194	373	2,567	2,871	0.21%	191
30000 - Miscellaneous									
810 - Maintenance Equipment									
Aerator- Husqvarna	11,627	10	2	12,216	1,222	9,302	10,726	0.69%	625
814 - Maintenance Equipment									
Snow Blower- Honda HSS1332A	5,161	10	2	5,423	542	4,129	4,761	0.31%	277
818 - Maintenance Equipment									
Snow Blower- Honda HS828	3,501	15	2	3,678	245	3,034	3,349	0.14%	125
30000 - Miscellaneous Total	20,290			21,317	2,009	16,465	18,837	1.14%	1,027
Grand Total	**2,251,058**			**3,293,488**	**176,473**	**952,508**	**1,077,864**	**100.00%**	**90,249**

01000 - Paving

340 - Asphalt: Major Repairs

28,150 SqFt - Parking Major Repairs

Useful Life:	25-Years	Remaining Life:	19-Years
Quantity:	28,150	Units of Measure:	Square Feet
Cost/SqFt:	$5.89	Current Cost:	$165,747
% Included:	100.0%	Future Cost:	$264,972
Replacement Year:	2045		

Summary:
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

4,130 SqFt - Clubhouse Perimeter 50%

Useful Life:	20-Years	Remaining Life:	19-Years
Quantity:	4,130	Units of Measure:	Square Feet
Cost/SqFt:	$16	Qty x $/SqFt:	$67,844
% Included:	50.0%	Current Cost:	$33,922
Replacement Year:	2045	Future Cost:	$54,229

Summary:
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

2,242 SqFt - Clubhouse Exterior 50%

Useful Life:	25-Years	Remaining Life:	5-Years
Quantity:	2,242	Units of Measure:	Square Feet
Cost/SqFt:	$17	Qty x $/SqFt:	$39,008
% Included:	50.0%	Current Cost:	$19,504
Replacement Year:	2031	Future Cost:	$22,067

Summary:
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.

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208 - Siding
2,471 SqFt - Pool Building

Useful Life:	30-Years	Remaining Life:	20-Years
Quantity:	2,471	Units of Measure:	Square Feet
Cost/SqFt:	$37	Current Cost:	$91,752
% Included:	100.0%	Future Cost:	$150,346
Replacement Year:	2046		

Summary:
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.

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550 - Bridge Maintenance
830 SqFt - Lake & School Boardwalk Decking 50%

Useful Life:	8-Years	Remaining Life:	1-Year
Quantity:	830	Units of Measure:	Square Feet
Cost/SqFt:	$31	Qty x $/SqFt:	$25,536
% Included:	50.0%	Current Cost:	$12,768
Replacement Year:	2027	Future Cost:	$13,087

Summary:
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)

2026- No work indicated, remaining life moved from 2026 to 2027. Per client 10/28/2026, extend remaining life from 2027 to 2028.
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.

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554 - Bridge Maintenance

830 SqFt - Lake & School Bdwk Structural 10%

Useful Life:	3-Years	Remaining Life:	2-Years
Quantity:	830	Units of Measure:	Square Feet
Cost/SqFt:	$53	Qty x $/SqFt:	$44,027
% Included:	10.0%	Current Cost:	$4,403
Replacement Year:	2028	Future Cost:	$4,626

Summary:
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)

2026- No work indicated, remaining life moved from 2026 to 2027. Per client 10/28/2026, extend remaining life from 2027 to 2028.
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.

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800 - Wood: Gazebo Repairs

900 SqFt - BBQ Area Shade Structure

Useful Life:	10-Years	Remaining Life:	2-Years
Quantity:	900	Units of Measure:	Square Feet
Cost/SqFt:	$2.12	Current Cost:	$1,910
% Included:	100.0%	Future Cost:	$2,006
Replacement Year:	2028		

Summary:
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.

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912 - Doors

4 - Clubhouse Storefront Type Doors 4 Of 9 [SE-2]

Useful Life:	30-Years	Remaining Life:	28-Years
Quantity:	4	Units of Measure:	Items
Cost:	$3,348	Current Cost:	$13,390
% Included:	100.0%	Future Cost:	$27,067
Replacement Year:	2054		

Summary:
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.

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914 - Doors

5 - Clubhouse Storefront Type Doors 5 Of 9

Useful Life:	30-Years	Remaining Life:	28-Years
Quantity:	5	Units of Measure:	Items
Cost:	$3,533	Current Cost:	$17,667
% Included:	100.0%	Future Cost:	$35,272
Replacement Year:	2054		

Summary:
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.

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916 - Doors

6 - Clubhouse Storefront Type Doors-Previous Sliders

Useful Life:	30-Years	Remaining Life:	28-Years
Quantity:	6	Units of Measure:	Items
Cost:	$3,534	Current Cost:	$21,201
% Included:	100.0%	Future Cost:	$42,328
Replacement Year:	2054		

Summary:
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

10 - Clubhouse Interior Doors

Useful Life:	30-Years	Remaining Life:	28-Years
Quantity:	10	Units of Measure:	Items
Cost:	$731	Current Cost:	$7,307
% Included:	100.0%	Future Cost:	$14,589
Replacement Year:	2054		

Summary:

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

7 - Pool Building

Useful Life:	30-Years	Remaining Life:	20-Years
Quantity:	7	Units of Measure:	Items
Cost:	$2,451	Current Cost:	$17,155
% Included:	100.0%	Future Cost:	$28,110
Replacement Year:	2046		

Summary:

This is to repair, replace and maintain the doors.

1- interior
2- exterior
4- utility

2016- Placed in service

928 - Doors

Pool Building Overhead Roll-Up Door

Useful Life:	30-Years	Remaining Life:	20-Years
Quantity:	1	Units of Measure:	Items
Cost:	$1,400	Current Cost:	$1,400
% Included:	100.0%	Future Cost:	$2,295
Replacement Year:	2046		

Summary:

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

936 - Windows

Northwest Replacements

Useful Life:	30-Years	Remaining Life:	28-Years
Quantity:	1	Units of Measure:	Items
Cost:	$25,312	Current Cost:	$25,312
% Included:	100.0%	Future Cost:	$50,535
Replacement Year:	2054		

Summary:
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.

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940 - Windows
Northeast Replacements

Useful Life:	30-Years	Remaining Life:	28-Years
Quantity:	1	Units of Measure:	Items
Cost:	$12,973	Current Cost:	$12,973
% Included:	100.0%	Future Cost:	$25,900
Replacement Year:	2054		

Summary:
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.

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944 - Windows
Office Interior To Greatroom Windows

Useful Life:	30-Years	Remaining Life:	28-Years
Quantity:	1	Units of Measure:	Items
Cost:	$8,031	Current Cost:	$8,031
% Included:	100.0%	Future Cost:	$16,034
Replacement Year:	2054		

Summary:
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
Southwest Replacements

Useful Life:	30-Years	Remaining Life:	28-Years
Quantity:	1	Units of Measure:	Items
Cost:	$12,973	Current Cost:	$12,973
% Included:	100.0%	Future Cost:	$25,900
Replacement Year:	2054		

Summary:
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.

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952 - Windows
Front Replacements

Useful Life:	30-Years	Remaining Life:	28-Years
Quantity:	1	Units of Measure:	Items
Cost:	$12,973	Current Cost:	$12,973
% Included:	100.0%	Future Cost:	$25,900
Replacement Year:	2054		

Summary:
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

445 SqFt - CH Front Entry- Structural Mod

Useful Life:	40-Years	Remaining Life:	27-Years
Quantity:	445	Units of Measure:	Square Feet
Cost/SqFt:	$174	Current Cost:	$77,424
% Included:	100.0%	Future Cost:	$150,807
Replacement Year:	2053		

Summary:
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

445 SqFt - CH Front Entry-Decking/Railing Repair

Useful Life:	40-Years	Remaining Life:	7-Years
Quantity:	445	Units of Measure:	Square Feet
Cost/SqFt:	$53	Current Cost:	$23,605
% Included:	100.0%	Future Cost:	$28,059
Replacement Year:	2033		

Summary:
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.

120 - Wood

445 SqFt - CH Northeast- Structural Mod

Useful Life:	40-Years	Remaining Life:	31-Years
Quantity:	445	Units of Measure:	Square Feet
Cost/SqFt:	$111	Current Cost:	$49,571
% Included:	100.0%	Future Cost:	$106,577
Replacement Year:	2057		

Summary:
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

200 SqFt - CH Northeast- Decking/Railing Only

Useful Life:	40-Years	Remaining Life:	31-Years
Quantity:	200	Units of Measure:	Square Feet
Cost/SqFt:	$53	Current Cost:	$10,609
% Included:	100.0%	Future Cost:	$22,809
Replacement Year:	2057		

Summary:
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

445 SqFt - CH Southwest- Structural Mod

Useful Life:	40-Years	Remaining Life:	38-Years
Quantity:	445	Units of Measure:	Square Feet
Cost/SqFt:	$103	Current Cost:	$45,693
% Included:	100.0%	Future Cost:	$116,777
Replacement Year:	2064		

Summary:
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.

150 - Composite

184 SqFt - CH Southwest- Decking/Railings Only

Useful Life:	40-Years	Remaining Life:	18-Years
Quantity:	184	Units of Measure:	Square Feet
Cost/SqFt:	$98	Current Cost:	$18,105
% Included:	100.0%	Future Cost:	$28,238
Replacement Year:	2044		

Summary:
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

890 SqFt - CH Northwest- Structural Mod

Useful Life:	40-Years	Remaining Life:	38-Years
Quantity:	890	Units of Measure:	Square Feet
Cost/SqFt:	$71	Current Cost:	$63,552
% Included:	100.0%	Future Cost:	$162,419
Replacement Year:	2064		

Summary:
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

456 SqFt - CH Northwest- Decking/Railings Only

Useful Life:	40-Years	Remaining Life:	18-Years
Quantity:	456	Units of Measure:	Square Feet
Cost/SqFt:	$50	Current Cost:	$23,022
% Included:	100.0%	Future Cost:	$35,906
Replacement Year:	2044		

Summary:

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.

05000 - Roofing

440 - Pitched: Dimensional Composition

28 Sqrs - Pool Building

Useful Life:	25-Years	Remaining Life:	15-Years
Quantity:	28	Units of Measure:	Squares
Cost/Sqrs:	$583	Current Cost:	$16,338
% Included:	100.0%	Future Cost:	$23,662
Replacement Year:	2041		

Summary:
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

9 Sqrs - BBQ Shade Structure

Useful Life:	25-Years	Remaining Life:	2-Years
Quantity:	9	Units of Measure:	Squares
Cost/Sqrs:	$583	Current Cost:	$5,251
% Included:	100.0%	Future Cost:	$5,517
Replacement Year:	2028		

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

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
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

55 Sqrs - Clubhouse

Useful Life:	40-Years	Remaining Life:	7-Years
Quantity:	55	Units of Measure:	Squares
Cost/Sqrs:	$1,544	Current Cost:	$84,899
% Included:	100.0%	Future Cost:	$100,918
Replacement Year:	2033		

Summary:
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.

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780 - Heat Tape
110 l.f. - Pool Building Roof

Useful Life:	10-Years	Remaining Life:	1-Year
Quantity:	110	Units of Measure:	Linear Feet
Cost/l.f.:	$20	Current Cost:	$2,188
% Included:	100.0%	Future Cost:	$2,243
Replacement Year:	2027		

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

2026- No work indicated, remaining life moved from 2026 to 2027.
2016- Placed in service.

08000 - Rehab

---

100 - General
Clubhouse

Useful Life:	18-Years	Remaining Life:	15-Years
Quantity:	1	Units of Measure:	Building
Cost:	$11,081	Current Cost:	$11,081
% Included:	100.0%	Future Cost:	$16,049
Replacement Year:	2041		

Summary:
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
12 - Clubhouse - Floor Mats

Useful Life:	15-Years	Remaining Life:	1-Year
Quantity:	12	Units of Measure:	Items
Cost:	$493	Current Cost:	$5,920
% Included:	100.0%	Future Cost:	$6,068
Replacement Year:	2027		

Summary:
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.

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104 - General

Pool Building Office

Useful Life:	25-Years	Remaining Life:	15-Years
Quantity:	1	Units of Measure:	Room
Cost:	$6,307	Current Cost:	$6,307
% Included:	100.0%	Future Cost:	$9,134
Replacement Year:	2041		

Summary:
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.

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106 - Doors

40 - Clubhouse - Rekey

Useful Life:	15-Years	Remaining Life:	0-Years
Quantity:	40	Units of Measure:	Items
Cost:	$123	Current Cost:	$4,900
% Included:	100.0%	Future Cost:	$4,900
Replacement Year:	2026		

Summary:
This is for rekeying 40 door handle locks.

2026- $4,900 was expended.
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

Clubhouse Upstairs

Useful Life:	15-Years	Remaining Life:	4-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$3,830	Current Cost:	$3,830
% Included:	100.0%	Future Cost:	$4,227
Replacement Year:	2030		

Summary:
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.

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224 - Bathrooms

2 - Clubhouse Downstairs Pool Bathrooms

Useful Life:	20-Years	Remaining Life:	8-Years
Quantity:	2	Units of Measure:	Room
Cost:	$8,678	Current Cost:	$17,356
% Included:	100.0%	Future Cost:	$21,147
Replacement Year:	2034		

Summary:
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 is service.

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230 - Kitchen
Clubhouse

Useful Life:	25-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Room
Cost:	$30,989	Current Cost:	$30,989
% Included:	100.0%	Future Cost:	$32,558
Replacement Year:	2028		

Summary:
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

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
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
252 l.f. - Lap Pool

Useful Life:	10-Years	Remaining Life:	8-Years
Quantity:	252	Units of Measure:	Linear Feet
Cost/l.f.:	$609	Current Cost:	$153,460
% Included:	100.0%	Future Cost:	$186,976
Replacement Year:	2034		

Summary:
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
51 l.f. - Wading Pool

Useful Life:	10-Years	Remaining Life:	7-Years
Quantity:	51	Units of Measure:	Linear Feet
Cost/l.f.:	$350	Current Cost:	$17,855
% Included:	100.0%	Future Cost:	$21,224
Replacement Year:	2033		

Summary:
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.

---

200 - Edge: Tile, Coping, Mastic
252 l.f. - Lap Pool

Useful Life:	24-Years	Remaining Life:	22-Years
Quantity:	252	Units of Measure:	Linear Feet
Cost/l.f.:	$119	Current Cost:	$30,080
% Included:	100.0%	Future Cost:	$51,784
Replacement Year:	2048		

Summary:
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
51 l.f. - Wading Pool

Useful Life:	24-Years	Remaining Life:	21-Years
Quantity:	51	Units of Measure:	Linear Feet
Cost/l.f.:	$72	Current Cost:	$3,679
% Included:	100.0%	Future Cost:	$6,180
Replacement Year:	2047		

Summary:
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
Lap Pool

Useful Life:	10-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$11,219	Current Cost:	$11,219
% Included:	100.0%	Future Cost:	$11,787
Replacement Year:	2028		

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

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
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
8,240 SqFt - Lap & Wading Pool Deck Pavers

Useful Life:	30-Years	Remaining Life:	20-Years
Quantity:	8,240	Units of Measure:	Square Feet
Cost/SqFt:	$12	Current Cost:	$100,094
% Included:	100.0%	Future Cost:	$164,015
Replacement Year:	2046		

Summary:
This is to replace the pool area pavers.

2016- $71,700 was expended.

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700 - Chemical System
Lap Pool Saline System

Useful Life:	10-Years	Remaining Life:	6-Years
Quantity:	1	Units of Measure:	System
Cost:	$19,340	Current Cost:	$19,340
% Included:	100.0%	Future Cost:	$22,429
Replacement Year:	2032		

Summary:
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

3 - Lap Pool CAT Chemical Sensors

Useful Life:	1-Year	Remaining Life:	1-Year
Quantity:	3	Units of Measure:	Items
Cost:	$345	Current Cost:	$1,034
% Included:	100.0%	Future Cost:	$1,060
Replacement Year:	2027		

Summary:
This is to replace the chemical sensors.

2026- Quantity increased from 2 to 3 per client
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

Wading Pool Salt Water System

Useful Life:	10-Years	Remaining Life:	6-Years
Quantity:	1	Units of Measure:	Items
Cost:	$5,735	Current Cost:	$5,735
% Included:	100.0%	Future Cost:	$6,651
Replacement Year:	2032		

Summary:
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

2 - Wading Pool CAT Chemical Sensors

Useful Life:	1-Year	Remaining Life:	1-Year
Quantity:	2	Units of Measure:	Items
Cost:	$345	Current Cost:	$690
% Included:	100.0%	Future Cost:	$707
Replacement Year:	2027		

Summary:
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).

708 - Chemical System

Lap Pool Stenner Pump

Useful Life:	5-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$833	Current Cost:	$833
% Included:	100.0%	Future Cost:	$854
Replacement Year:	2027		

Summary:
This is to replace the lap pool Stenner pump.

2026- No work indicated, remaining life moved from 2026 to 2027.
2021- Extend remaining life from 2021 to 2026 per client.
2016- Placed in service.

---

712 - Chemical System
Wading Pool Stenner Pump

Useful Life:	5-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$833	Current Cost:	$833
% Included:	100.0%	Future Cost:	$854
Replacement Year:	2027		

Summary:
This is to replace the wading pool Stenner pump.

2026- No work indicated, remaining life moved from 2026 to 2027.
2021- Extend remaining life from 2021 to 2026 per client.
2016- Placed in service.

---

714 - Drain Covers
Pool Drain & Skimmer Covers

Useful Life:	5-Years	Remaining Life:	4-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$2,806	Current Cost:	$2,806
% Included:	100.0%	Future Cost:	$3,097
Replacement Year:	2030		

Summary:
This is to replace the pool drain and skimmer covers.

2026- Work done in 2025. No cost provided.
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
Lap Pool Sondex Heat Exchanger

Useful Life:	10-Years	Remaining Life:	0-Years
Quantity:	1	Units of Measure:	Items
Cost:	$4,960	Current Cost:	$4,960
% Included:	100.0%	Future Cost:	$4,960
Replacement Year:	2026		

Summary:

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.

---

718 - Equipment: Replacement
Pool Wave Vacuum

Useful Life:	10-Years	Remaining Life:	6-Years
Quantity:	1	Units of Measure:	Items
Cost:	$1,697	Current Cost:	$1,697
% Included:	100.0%	Future Cost:	$1,969
Replacement Year:	2032		

Summary:
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
2 - Lap Pool Pressure Tanks

Useful Life:	20-Years	Remaining Life:	10-Years
Quantity:	2	Units of Measure:	Items
Cost:	$833	Current Cost:	$1,666
% Included:	100.0%	Future Cost:	$2,132
Replacement Year:	2036		

Summary:
This is to replace the lap pool pressure tanks.

2016- Placed in service.

---

724 - Heater
Lap Pool Boiler

Useful Life:	15-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$38,145	Current Cost:	$38,145
% Included:	100.0%	Future Cost:	$39,098
Replacement Year:	2027		

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

2026- No work indicated, remaining life moved from 2026 to 2027.
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
Wading Pool

Useful Life:	10-Years	Remaining Life:	9-Years
Quantity:	1	Units of Measure:	Items
Cost:	$5,665	Current Cost:	$5,665
% Included:	100.0%	Future Cost:	$7,075
Replacement Year:	2035		

Summary:
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
Lap Pool

Useful Life:	15-Years	Remaining Life:	5-Years
Quantity:	1	Units of Measure:	Items
Cost:	$16,826	Current Cost:	$16,826
% Included:	100.0%	Future Cost:	$19,037
Replacement Year:	2031		

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

2016- Placed in service.

---

732 - Filter
Lap Pool- Sand Replacement

Useful Life:	5-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$5,856	Current Cost:	$5,856
% Included:	100.0%	Future Cost:	$6,003
Replacement Year:	2027		

Summary:
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
Wading Pool

Useful Life:	14-Years	Remaining Life:	4-Years
Quantity:	1	Units of Measure:	Items
Cost:	$2,106	Current Cost:	$2,106
% Included:	100.0%	Future Cost:	$2,325
Replacement Year:	2030		

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

2016- Placed in service.

736 - Filter
Wading Pool- Sand Replacement

Useful Life:	14-Years	Remaining Life:	4-Years
Quantity:	1	Units of Measure:	Items
Cost:	$621	Current Cost:	$621
% Included:	100.0%	Future Cost:	$685
Replacement Year:	2030		

Summary:
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
Pool Pump VFD

Useful Life:	25-Years	Remaining Life:	21-Years
Quantity:	1	Units of Measure:	Items
Cost:	$2,980	Current Cost:	$2,980
% Included:	100.0%	Future Cost:	$5,005
Replacement Year:	2047		

Summary:
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.

740 - Pumps
Pool Grundfos Heater Pump

Useful Life:	8-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$2,520	Current Cost:	$2,520
% Included:	100.0%	Future Cost:	$2,583
Replacement Year:	2027		

Summary:
This is to replace the Grundfos pool heater circulation pump.

2026- No work indicated, remaining life moved from 2026 to 2027.
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
Lap Pool Pentair 7.5 HP Pump

Useful Life:	6-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$7,867	Current Cost:	$7,867
% Included:	100.0%	Future Cost:	$8,265
Replacement Year:	2028		

Summary:
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
Wading Pool Hayward 2.7 VS HP Pump

Useful Life:	8-Years	Remaining Life:	5-Years
Quantity:	1	Units of Measure:	Items
Cost:	$3,405	Current Cost:	$3,405
% Included:	100.0%	Future Cost:	$3,853
Replacement Year:	2031		

Summary:
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
Lap Pool Cover (3 in 1)

Useful Life:	9-Years	Remaining Life:	7-Years
Quantity:	1	Units of Measure:	Items
Cost:	$9,368	Current Cost:	$9,368
% Included:	100.0%	Future Cost:	$11,135
Replacement Year:	2033		

Summary:
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.

---

754 - Cover
Lap Pool Safety Cover

Useful Life:	15-Years	Remaining Life:	9-Years
Quantity:	1	Units of Measure:	Items
Cost:	$12,195	Current Cost:	$12,195
% Included:	100.0%	Future Cost:	$15,230
Replacement Year:	2035		

Summary:
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.

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756 - Cover
Wading Pool

Useful Life:	8-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$1,676	Current Cost:	$1,676
% Included:	100.0%	Future Cost:	$1,718
Replacement Year:	2027		

Summary:
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.

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760 - Lane Ropes
225 l.f. - Lap Pool

Useful Life:	5-Years	Remaining Life:	1-Year
Quantity:	225	Units of Measure:	Linear Feet
Cost/l.f.:	$14	Current Cost:	$3,151
% Included:	100.0%	Future Cost:	$3,230
Replacement Year:	2027		

Summary:
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.

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764 - Chemical System
2 - Lap & Wading Pools- Hayward Cat Chem Controllers

Useful Life:	5-Years	Remaining Life:	2-Years
Quantity:	2	Units of Measure:	System
Cost:	$2,122	Current Cost:	$4,244
% Included:	100.0%	Future Cost:	$4,458
Replacement Year:	2028		

Summary:
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.

768 - Miscellaneous
2 - Pool & Spa Auto Fills

Useful Life:	10-Years	Remaining Life:	7-Years
Quantity:	2	Units of Measure:	Items
Cost:	$1,768	Current Cost:	$3,536
% Included:	100.0%	Future Cost:	$4,203
Replacement Year:	2033		

Summary:
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
Pool Bldg-Tankless Water Heater & Eye Wash Station

Useful Life:	12-Years	Remaining Life:	10-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$12,720	Current Cost:	$12,720
% Included:	100.0%	Future Cost:	$16,283
Replacement Year:	2036		

Summary:
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
3 - Pool

Useful Life:	10-Years	Remaining Life:	1-Year
Quantity:	3	Units of Measure:	Items
Cost:	$833	Current Cost:	$2,498
% Included:	100.0%	Future Cost:	$2,561
Replacement Year:	2027		

Summary:
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
Lap Pool Cover Reel

Useful Life:	10-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$3,644	Current Cost:	$3,644
% Included:	100.0%	Future Cost:	$3,829
Replacement Year:	2028		

Summary:

This is to replace the lap pool cover reel.

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
2025- Per client, change remaining life from 2025 to 2027.
2024- Anticipated for replacement in 2025 per client.
2015- Placed in service.

994 - Miscellaneous

3 - Pool Sunshades

Useful Life:	10-Years	Remaining Life:	2-Years
Quantity:	3	Units of Measure:	Items
Cost:	$6,349	Current Cost:	$19,048
% Included:	100.0%	Future Cost:	$20,013
Replacement Year:	2028		

Summary:
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

13,200 SqFt - [2] Tennis Courts

Useful Life:	7-Years	Remaining Life:	6-Years
Quantity:	13,200	Units of Measure:	Square Feet
Cost/SqFt:	$2.31	Current Cost:	$30,540
% Included:	100.0%	Future Cost:	$35,416
Replacement Year:	2032		

Summary:
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

13,200 SqFt - [2] Tennis Courts

Useful Life:	21-Years	Remaining Life:	13-Years
Quantity:	13,200	Units of Measure:	Square Feet
Cost/SqFt:	$7.00	Current Cost:	$92,425
% Included:	100.0%	Future Cost:	$127,410
Replacement Year:	2039		

Summary:

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.

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700 - Screen

Fence Screen - North Side

Useful Life:	15-Years	Remaining Life:	11-Years
Quantity:	1	Units of Measure:	Items
Cost:	$1,194	Current Cost:	$1,194
% Included:	100.0%	Future Cost:	$1,566
Replacement Year:	2037		

Summary:
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.

---

900 - Miscellaneous

2 - Fence Shade Cabanas

Useful Life:	5-Years	Remaining Life:	2-Years
Quantity:	2	Units of Measure:	Items
Cost:	$838	Current Cost:	$1,676
% Included:	100.0%	Future Cost:	$1,761
Replacement Year:	2028		

Summary:
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

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300 - Basketball Standard

Tennis Court

Useful Life:	15-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$2,106	Current Cost:	$2,106
% Included:	100.0%	Future Cost:	$2,159
Replacement Year:	2027		

Summary:
This is to replace the basketball standard.

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

18000 - Landscaping

100 - Irrigation: Misc.

Sprinkler System

Useful Life:	20-Years	Remaining Life:	13-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$17,950	Current Cost:	$17,950
% Included:	100.0%	Future Cost:	$24,745
Replacement Year:	2039		

Summary:
This is for major irrigation sprinkler system repair.

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

104 - Irrigation: Misc.

Pool Area Landscaping/Irrigation

Useful Life:	15-Years	Remaining Life:	8-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$14,317	Current Cost:	$14,317
% Included:	100.0%	Future Cost:	$17,444
Replacement Year:	2034		

Summary:
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

Clubhouse South Buried Backflow

Useful Life:	20-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$2,801	Current Cost:	$2,801
% Included:	100.0%	Future Cost:	$2,871
Replacement Year:	2027		

Summary:
This is to replace the backflow prevention valve.

2026- No work indicated, remaining life moved from 2026 to 2027.

400 - Turf Renovation

Flag Pole Lawn

Useful Life:	20-Years	Remaining Life:	13-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$20,836	Current Cost:	$20,836
% Included:	100.0%	Future Cost:	$28,723
Replacement Year:	2039		

Summary:

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.

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456 - Pathways & Trails
Lake Trail Improvements

Useful Life:	5-Years	Remaining Life:	3-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$23,807	Current Cost:	$23,807
% Included:	100.0%	Future Cost:	$25,637
Replacement Year:	2029		

Summary:
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

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100 - Chain Link: 10'
76 l.f. - Mesh at Tennis Court Divider

Useful Life:	30-Years	Remaining Life:	22-Years
Quantity:	76	Units of Measure:	Linear Feet
Cost/l.f.:	$48	Current Cost:	$3,628
% Included:	100.0%	Future Cost:	$6,246
Replacement Year:	2048		

Summary:
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.

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130 - Chain Link: 10'
500 l.f. - Tennis Court Perimeter

Useful Life:	30-Years	Remaining Life:	21-Years
Quantity:	500	Units of Measure:	Linear Feet
Cost/l.f.:	$95	Current Cost:	$47,741
% Included:	100.0%	Future Cost:	$80,184
Replacement Year:	2047		

Summary:
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.

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224 - Wrought Iron

684 l.f. - Pool Perimeter 10%

Useful Life:	30-Years	Remaining Life:	20-Years
Quantity:	684	Units of Measure:	Linear Feet
Cost/l.f.:	$53	Qty x $/l.f.:	$36,283
% Included:	10.0%	Current Cost:	$3,628
Replacement Year:	2046	Future Cost:	$5,945

Summary:
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)

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228 - Wrought Iron

171 l.f. - Tot Lot Perimeter

Useful Life:	30-Years	Remaining Life:	29-Years
Quantity:	171	Units of Measure:	Linear Feet
Cost/l.f.:	$84	Current Cost:	$14,317
% Included:	100.0%	Future Cost:	$29,298
Replacement Year:	2055		

Summary:
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.

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234 - Wrought Iron

684 l.f. - Pool Perimeter 90%

Useful Life:	30-Years	Remaining Life:	5-Years
Quantity:	684	Units of Measure:	Linear Feet
Cost/l.f.:	$53	Qty x $/l.f.:	$36,283
% Included:	90.0%	Current Cost:	$32,655
Replacement Year:	2031	Future Cost:	$36,946

Summary:
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)

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340 - Wood: 6'

40 l.f. - Trash Enclosure

Useful Life:	18-Years	Remaining Life:	1-Year
Quantity:	40	Units of Measure:	Linear Feet
Cost/l.f.:	$180	Current Cost:	$7,193
% Included:	100.0%	Future Cost:	$7,373
Replacement Year:	2027		

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

2026- No work indicated, remaining life moved from 2026 to 2027.
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.

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360 - Wood: Split Rail

281 l.f. - Clubhouse North Perimeter

Useful Life:	25-Years	Remaining Life:	6-Years
Quantity:	281	Units of Measure:	Linear Feet
Cost/l.f.:	$21	Current Cost:	$5,918
% Included:	100.0%	Future Cost:	$6,863
Replacement Year:	2032		

Summary:
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

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100 - Exterior: Misc. Fixtures

10 - Clubhouse

Useful Life:	15-Years	Remaining Life:	1-Year
Quantity:	10	Units of Measure:	Items
Cost:	$111	Current Cost:	$1,114
% Included:	100.0%	Future Cost:	$1,142
Replacement Year:	2027		

Summary:
This is to replace the building exterior lighting fixtures.

2026- No work indicated, remaining life moved from 2026 to 2027.
2023- Per client 11/3/2023, increase remaining life from 2024 to 2026.

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104 - Exterior: Misc. Fixtures

7 - Pool Pass Building

Useful Life:	15-Years	Remaining Life:	5-Years
Quantity:	7	Units of Measure:	Items
Cost:	$170	Current Cost:	$1,188
% Included:	100.0%	Future Cost:	$1,344
Replacement Year:	2031		

Summary:

This is to replace the building exterior lighting fixtures.

21000 - Signage

714 - Wood Monument

Cobble Base Monument W/Trellis/Signage-West Entry

Useful Life:	15-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$12,397	Current Cost:	$12,397
% Included:	100.0%	Future Cost:	$13,024
Replacement Year:	2028		

Summary:

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.

718 - Wood Monument

Clubhouse Tri-Post Monument

Useful Life:	15-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$7,437	Current Cost:	$7,437
% Included:	100.0%	Future Cost:	$7,813
Replacement Year:	2028		

Summary:

This is to replace the custom identity wood monument at the clubhouse Incudes 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

All Wood Monument- East Entrance

Useful Life:	15-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$7,438	Current Cost:	$7,438
% Included:	100.0%	Future Cost:	$7,815
Replacement Year:	2028		

Summary:
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.
3 - Pass Office Laptops

Useful Life:	5-Years	Remaining Life:	1-Year
Quantity:	3	Units of Measure:	Items
Cost:	$1,500	Current Cost:	$4,500
% Included:	100.0%	Future Cost:	$4,613
Replacement Year:	2027		

Summary:
This is to replace the pass office laptops.

2026- Cost increased from $1,989 to $4,500 per client
2025- Per client 10/22/2025, move remaining life from 2027 to 2026.
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.

210 - Computers, Misc.
Administration Office Desktop Station

Useful Life:	5-Years	Remaining Life:	0-Years
Quantity:	1	Units of Measure:	Items
Cost:	$1,577	Current Cost:	$1,577
% Included:	100.0%	Future Cost:	$1,577
Replacement Year:	2026		

Summary:
This is to replace the administration office desktop computer.

2026- $1,577 expended.
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.

Clerical Office Desktop Station

Useful Life:	5-Years	Remaining Life:	0-Years
Quantity:	1	Units of Measure:	Items
Cost:	$1,577	Current Cost:	$1,577
% Included:	100.0%	Future Cost:	$1,577
Replacement Year:	2026		

Summary:
This is to replace the GM office desktop computer.

2026- $1,577 expended.
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.
GM Office Desktop Station

Useful Life:	5-Years	Remaining Life:	0-Years
Quantity:	1	Units of Measure:	Items
Cost:	$1,577	Current Cost:	$1,577
% Included:	100.0%	Future Cost:	$1,577
Replacement Year:	2026		

Summary:
This is to replace the GM office desktop computer.

2026- $1,577 expended.
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.
2 - Office Laptops- Maintenance & Operations

Useful Life:	5-Years	Remaining Life:	0-Years
Quantity:	2	Units of Measure:	Items
Cost:	$1,500	Current Cost:	$3,000
% Included:	100.0%	Future Cost:	$3,000
Replacement Year:	2026		

Summary:
This is to replace the office laptop.

1- Maintenance, 1- Operations

2026- Cost increased to $3,000 and association plans on purchasing before the end of the year, per client.
2025- Per client 10/22/2025, move remaining life from 2027 to 2026.
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.

---

224 - Computers, Misc.
Office Laptops- Manager

Useful Life:	5-Years	Remaining Life:	0-Years
Quantity:	1	Units of Measure:	Items
Cost:	$1,862	Current Cost:	$1,862
% Included:	100.0%	Future Cost:	$1,862
Replacement Year:	2026		

Summary:
This is to replace the office laptop.

2026- Anticipated expenditure by the end of the year.
2025- Per client 10/22/2025, move remaining life from 2027 to 2026.
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.
Pool System- Printer, Scanner, Software

Useful Life:	4-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$3,713	Current Cost:	$3,713
% Included:	100.0%	Future Cost:	$3,806
Replacement Year:	2027		

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

2026- No work indicated, remaining life moved from 2026 to 2027.
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
Office iPad

Useful Life:	5-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$1,061	Current Cost:	$1,061
% Included:	100.0%	Future Cost:	$1,115
Replacement Year:	2028		

Summary:
This is to replace the iPads.

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
2022- $890 expended for office ipad. Placed in service.

---

264 - iPad
2 - iPads New 2026

Useful Life:	5-Years	Remaining Life:	0-Years
Quantity:	2	Units of Measure:	Items
Cost:	$3,376	Current Cost:	$6,752
% Included:	100.0%	Future Cost:	$6,752
Replacement Year:	2026		

Summary:
This is to replace the iPads.

2026- $3,376 was expended for 2 new iPads on 8/5/2026.

---

300 - Copier
Office Copier

Useful Life:	10-Years	Remaining Life:	8-Years
Quantity:	1	Units of Measure:	Items
Cost:	$8,779	Current Cost:	$8,779
% Included:	100.0%	Future Cost:	$10,696
Replacement Year:	2034		

Summary:
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
2 - Clubhouse- Furnaces #4 & #2

Useful Life:	15-Years	Remaining Life:	2-Years
Quantity:	2	Units of Measure:	Items
Cost:	$8,015	Current Cost:	$16,030
% Included:	100.0%	Future Cost:	$16,842
Replacement Year:	2028		

Summary:
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

2026- No work indicated, remaining life moved from 2026 to 2027. Per client 10/28/2026, extend remaining life from 2027 to 2028.
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
Clubhouse Office Air Conditioner

Useful Life:	12-Years	Remaining Life:	0-Years
Quantity:	1	Units of Measure:	Items
Cost:	$8,015	Current Cost:	$8,015
% Included:	100.0%	Future Cost:	$8,015
Replacement Year:	2026		

Summary:
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

2026- Anticipated expenditure by the end of the year, per client.
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
UV Air Scrubber Upgrade

Useful Life:	12-Years	Remaining Life:	8-Years
Quantity:	1	Units of Measure:	Items
Cost:	$1,979	Current Cost:	$1,979
% Included:	100.0%	Future Cost:	$2,411
Replacement Year:	2034		

Summary:
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.

---

410 - Solar System
Pool/Maintenance Bldg Solar Panels

Useful Life:	15-Years	Remaining Life:	13-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$85,402	Current Cost:	$85,402
% Included:	100.0%	Future Cost:	$117,728
Replacement Year:	2039		

Summary:
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
Clubhouse

Useful Life:	12-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$4,206	Current Cost:	$4,206
% Included:	100.0%	Future Cost:	$4,312
Replacement Year:	2027		

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

2026- No work indicated, remaining life moved from 2026 to 2027.
2023- Per client 11/3/2023, increase remaining life from 2024 to 2026.

24000 - Furnishings

200 - Chairs

66 - Clubhouse- Padded Folding Chairs

Useful Life:	5-Years	Remaining Life:	2-Years
Quantity:	66	Units of Measure:	Items
Cost:	$42	Current Cost:	$2,801
% Included:	100.0%	Future Cost:	$2,943
Replacement Year:	2028		

Summary:
This is to replace the padded folding chairs.

2025- Per client, change remaining life from 2026 to 2027. Per client 10/28/2026, extend remaining life from 2027 to 2028.
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

65 - Clubhouse- Non Padded Folding Chairs

Useful Life:	18-Years	Remaining Life:	2-Years
Quantity:	65	Units of Measure:	Items
Cost:	$29	Current Cost:	$1,862
% Included:	100.0%	Future Cost:	$1,956
Replacement Year:	2028		

Summary:
This is to replace the non padded folding chairs.

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
2025- Per client, change remaining life from 2026 to 2027.

330 - Tables

23 - Folding Tables

Useful Life:	20-Years	Remaining Life:	1-Year
Quantity:	23	Units of Measure:	Items
Cost:	$248	Current Cost:	$5,710
% Included:	100.0%	Future Cost:	$5,853
Replacement Year:	2027		

Summary:
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

7 - Square Folding Tables

Useful Life:	20-Years	Remaining Life:	2-Years
Quantity:	7	Units of Measure:	Items
Cost:	$85	Current Cost:	$594
% Included:	100.0%	Future Cost:	$624
Replacement Year:	2028		

Summary:

This is to replace the 3'x3' tables.

---

620 - Office Desk, Chair

2 - Office Sets

Useful Life:	10-Years	Remaining Life:	2-Years
Quantity:	2	Units of Measure:	Items
Cost:	$1,363	Current Cost:	$2,727
% Included:	100.0%	Future Cost:	$2,865
Replacement Year:	2028		

Summary:

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

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
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

Office Set

Useful Life:	10-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$817	Current Cost:	$817
% Included:	100.0%	Future Cost:	$858
Replacement Year:	2028		

Summary:

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

2018- $614 was expended for one set.

---

680 - Lockers

Clubhouse Lower Floor

Useful Life:	18-Years	Remaining Life:	4-Years
Quantity:	1	Units of Measure:	Items
Cost:	$2,801	Current Cost:	$2,801
% Included:	100.0%	Future Cost:	$3,092
Replacement Year:	2030		

Summary:
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
4 - Chair & Table Dollies

Useful Life:	20-Years	Remaining Life:	2-Years
Quantity:	4	Units of Measure:	Items
Cost:	$424	Current Cost:	$1,697
% Included:	100.0%	Future Cost:	$1,783
Replacement Year:	2028		

Summary:
This is to replace the table and chair dollies.

2- chair dollies
2- table dollies

---

910 - Window Coverings
CH Upstairs- Roller Sun Shades

Useful Life:	20-Years	Remaining Life:	10-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$3,002	Current Cost:	$3,002
% Included:	100.0%	Future Cost:	$3,843
Replacement Year:	2036		

Summary:
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
Clubhouse

Useful Life:	10-Years	Remaining Life:	6-Years
Quantity:	1	Units of Measure:	Items
Cost:	$1,194	Current Cost:	$1,194
% Included:	100.0%	Future Cost:	$1,384
Replacement Year:	2032		

Summary:
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
8 - Security Cameras

Useful Life:	6-Years	Remaining Life:	2-Years
Quantity:	8	Units of Measure:	Items
Cost:	$127	Current Cost:	$1,018
% Included:	100.0%	Future Cost:	$1,070
Replacement Year:	2028		

Summary:
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
39 SqYd - Clubhouse Office

Useful Life:	15-Years	Remaining Life:	2-Years
Quantity:	39	Units of Measure:	Square Yard
Cost/SqYd:	$85	Current Cost:	$3,310
% Included:	100.0%	Future Cost:	$3,478
Replacement Year:	2028		

Summary:
This is to replace the carpeting.

office- 287 sf
stairs to office- 65 sf

2026- No work indicated, remaining life moved from 2026 to 2027. Per client 10/28/2026, extend remaining life from 2027 to 2028.
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
65 SqYd - Clubhouse Lower Floor

Useful Life:	15-Years	Remaining Life:	4-Years
Quantity:	65	Units of Measure:	Square Yard
Cost/SqYd:	$95	Current Cost:	$6,206
% Included:	100.0%	Future Cost:	$6,851
Replacement Year:	2030		

Summary:
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

1,048 SqFt - Downstairs Pool Bathroom Wall Tile

Useful Life:	22-Years	Remaining Life:	10-Years
Quantity:	1,048	Units of Measure:	Square Feet
Cost/SqFt:	$17	Current Cost:	$17,789
% Included:	100.0%	Future Cost:	$22,772
Replacement Year:	2036		

Summary:
This is to replace the wall tile.

2014- Placed is service

---

700 - Vinyl
1,895 SqFt - Clubhouse

Useful Life:	18-Years	Remaining Life:	2-Years
Quantity:	1,895	Units of Measure:	Square Feet
Cost/SqFt:	$8.49	Current Cost:	$16,083
% Included:	100.0%	Future Cost:	$16,897
Replacement Year:	2028		

Summary:
This is to replace the vinyl plank flooring.

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
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
734 SqFt - CH Downstairs Pool Bathroom Epoxy

Useful Life:	12-Years	Remaining Life:	1-Year
Quantity:	734	Units of Measure:	Square Feet
Cost/SqFt:	$14	Current Cost:	$10,006
% Included:	100.0%	Future Cost:	$10,256
Replacement Year:	2027		

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

2026- No work indicated, remaining life moved from 2026 to 2027.
2014- Placed in service.

---

924 - Coatings
314 SqFt - Pool Pass Building Office Epoxy Floor

Useful Life:	12-Years	Remaining Life:	2-Years
Quantity:	314	Units of Measure:	Square Feet
Cost/SqFt:	$14	Current Cost:	$4,281
% Included:	100.0%	Future Cost:	$4,497
Replacement Year:	2028		

Summary:

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

392 SqFt - Pool Equipment Room

Useful Life:	25-Years	Remaining Life:	15-Years
Quantity:	392	Units of Measure:	Square Feet
Cost/SqFt:	$4.88	Current Cost:	$1,913
% Included:	100.0%	Future Cost:	$2,771
Replacement Year:	2041		

Summary:

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

26000 - Outdoor Equipment

100 - Tot Lot: Play Equipment

Playground- Little Tikes Structure

Useful Life:	18-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$41,200	Current Cost:	$41,200
% Included:	100.0%	Future Cost:	$42,230
Replacement Year:	2027		

Summary:

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

2026- No work indicated, remaining life moved from 2026 to 2027.
2024- Remaining life extended from 2024 to 2026 per client.
2004- Placed in service.

104 - Tot Lot: Play Equipment

2 - Swing Sets

Useful Life:	25-Years	Remaining Life:	10-Years
Quantity:	2	Units of Measure:	Items
Cost:	$2,106	Current Cost:	$4,212
% Included:	100.0%	Future Cost:	$5,391
Replacement Year:	2036		

Summary:

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

Tot Lot Safety Surface Wood Fibre (EWF)

Useful Life:	5-Years	Remaining Life:	3-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$3,713	Current Cost:	$3,713
% Included:	100.0%	Future Cost:	$3,999
Replacement Year:	2029		

Summary:
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
175 l.f. - Tot Lot Safety Surface Border

Useful Life:	20-Years	Remaining Life:	1-Year
Quantity:	175	Units of Measure:	Linear Feet
Cost/l.f.:	$21	Current Cost:	$3,713
% Included:	100.0%	Future Cost:	$3,806
Replacement Year:	2027		

Summary:
This is to replace the play area border.

2026- No work indicated, remaining life moved from 2026 to 2027.
2024- Remaining life extended from 2025 to 2026 per client.
2004- Placed in service.

---

280 - Picnic Tables
11 - Clubhouse Deck & BBQ Area- Plastic Type

Useful Life:	18-Years	Remaining Life:	1-Year
Quantity:	11	Units of Measure:	Items
Cost:	$424	Current Cost:	$4,668
% Included:	100.0%	Future Cost:	$4,785
Replacement Year:	2027		

Summary:
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.

---

284 - Picnic Tables
BBQ Area- Composite Type

Useful Life:	18-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$1,262	Current Cost:	$1,262
% Included:	100.0%	Future Cost:	$1,326
Replacement Year:	2028		

Summary:

This is to replace the composite type picnic table.

---

288 - Picnic Tables

3 - Various Areas- 8' Wood

Useful Life:	20-Years	Remaining Life:	2-Years
Quantity:	3	Units of Measure:	Items
Cost:	$1,119	Current Cost:	$3,358
% Included:	100.0%	Future Cost:	$3,528
Replacement Year:	2028		

Summary:

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

---

306 - Benches

11 - Various Area Benches

Useful Life:	15-Years	Remaining Life:	2-Years
Quantity:	11	Units of Measure:	Items
Cost:	$833	Current Cost:	$9,161
% Included:	100.0%	Future Cost:	$9,625
Replacement Year:	2028		

Summary:

This is to replace the composite and wood type benches.

5- wood type
6- composite type

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.

---

330 - Chairs

5 - Pool Sand Chairs

Useful Life:	10-Years	Remaining Life:	2-Years
Quantity:	5	Units of Measure:	Items
Cost:	$424	Current Cost:	$2,122
% Included:	100.0%	Future Cost:	$2,229
Replacement Year:	2028		

Summary:

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

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
2025- Per client, change remaining life from 2026 to 2027.
2024- Remaining life extended from 2025 to 2026 per client.

334 - Chairs
40 - Pool Vinyl Strap Chairs

Useful Life:	12-Years	Remaining Life:	3-Years
Quantity:	40	Units of Measure:	Items
Cost:	$191	Current Cost:	$7,638
% Included:	100.0%	Future Cost:	$8,226
Replacement Year:	2029		

Summary:
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.

340 - Chaise Lounges
56 - Pool Lounges

Useful Life:	12-Years	Remaining Life:	3-Years
Quantity:	56	Units of Measure:	Items
Cost:	$308	Current Cost:	$17,229
% Included:	100.0%	Future Cost:	$18,554
Replacement Year:	2029		

Summary:
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
15 - Adirondack Chairs

Useful Life:	15-Years	Remaining Life:	6-Years
Quantity:	15	Units of Measure:	Items
Cost:	$424	Current Cost:	$6,365
% Included:	100.0%	Future Cost:	$7,382
Replacement Year:	2032		

Summary:
This is to replace the Adirondack chairs.

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

360 - Bear Boxes
Clubhouse & Gazebo Bear Boxes

Useful Life:	20-Years	Remaining Life:	5-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$3,347	Current Cost:	$3,347
% Included:	100.0%	Future Cost:	$3,787
Replacement Year:	2031		

Summary:
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.

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376 - Pet Stations

4 - Various Areas Pet Stations

Useful Life:	5-Years	Remaining Life:	2-Years
Quantity:	4	Units of Measure:	Items
Cost:	$339	Current Cost:	$1,358
% Included:	100.0%	Future Cost:	$1,427
Replacement Year:	2028		

Summary:
This is to replace the pet stations.

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
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.

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380 - Garbage Receptacles

12 - Garbage Receptacles

Useful Life:	18-Years	Remaining Life:	7-Years
Quantity:	12	Units of Measure:	Items
Cost:	$833	Current Cost:	$9,994
% Included:	100.0%	Future Cost:	$11,879
Replacement Year:	2033		

Summary:
This is to replace the Barco Products garbage containers.

4- recycle
8- trash

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786 - Umbrellas

14 - Pool Umbrellas 15%

Useful Life:	1-Year	Remaining Life:	1-Year
Quantity:	14	Units of Measure:	Items
Cost:	$530	Qty x $/Itm:	$7,426
% Included:	15.4%	Current Cost:	$1,143
Replacement Year:	2027	Future Cost:	$1,171

Summary:
This is to replace the umbrellas.

2026- $414 expended to replace 3 umbrellas. Quantity increased from 13 to 14.
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.

787 - Umbrellas

Pool Umbrellas 2026 Only [NR-1]

Useful Life:	1-Year	Remaining Life:	0-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$414	Current Cost:	$414
% Included:	100.0%	Future Cost:	$414
Replacement Year:	2026		

Summary:
This is to replace the umbrellas.

2026- $414 expended to replace 3 umbrellas. Quantity increased from 13 to 14.
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

Pool Sunshade

Useful Life:	30-Years	Remaining Life:	29-Years
Quantity:	1	Units of Measure:	Items
Cost:	$10,637	Current Cost:	$10,637
% Included:	100.0%	Future Cost:	$21,767
Replacement Year:	2055		

Summary:
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

Clubhouse Kitchen

Useful Life:	12-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$2,106	Current Cost:	$2,106
% Included:	100.0%	Future Cost:	$2,213
Replacement Year:	2028		

Summary:
This is to replace the Samsung refrigerator.

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
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.

204 - Refrigerator

Pool Pass Office

Useful Life:	12-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$1,363	Current Cost:	$1,363
% Included:	100.0%	Future Cost:	$1,397
Replacement Year:	2027		

Summary:
This is to replace the Hot Point refrigerator.

2026- No work indicated, remaining life moved from 2026 to 2027.
2025- Per client, change remaining life from 2025 to 2026.
2024- Remaining life reduced from 2028 to 2025 per client.
2016- Placed in service.

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260 - Cook Top Stove
Clubhouse Kitchen- Stove Top

Useful Life:	12-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$3,204	Current Cost:	$3,204
% Included:	100.0%	Future Cost:	$3,366
Replacement Year:	2028		

Summary:
This is to replace the induction stove top.

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
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
Clubhouse Kitchen

Useful Life:	12-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$3,501	Current Cost:	$3,501
% Included:	100.0%	Future Cost:	$3,678
Replacement Year:	2028		

Summary:
This is to replace the Whirlpool double wall oven.

2026- Per client 10/28/2026, extend remaining life from 2027 to 2028.
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.

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284 - Microwave Oven
Clubhouse Kitchen

Useful Life:	10-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$833	Current Cost:	$833
% Included:	100.0%	Future Cost:	$854
Replacement Year:	2027		

Summary:
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

Clubhouse

Useful Life:	30-Years	Remaining Life:	19-Years
Quantity:	1	Units of Measure:	Building
Cost:	$7,002	Current Cost:	$7,002
% Included:	100.0%	Future Cost:	$11,194
Replacement Year:	2045		

Summary:
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

Aerator- Husqvarna

Useful Life:	10-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$11,627	Current Cost:	$11,627
% Included:	100.0%	Future Cost:	$12,216
Replacement Year:	2028		

Summary:
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

Snow Blower- Honda HSS1332A

Useful Life:	10-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$5,161	Current Cost:	$5,161
% Included:	100.0%	Future Cost:	$5,423
Replacement Year:	2028		

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

Honda model HSS1332A

2026- No work indicated, remaining life moved from 2026 to 2027. Per client 10/28/2026, extend remaining life from 2027 to 2028.
2016- $3,684 is anticipated for new sidewalk snow blower.

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818 - Maintenance Equipment
Snow Blower- Honda HS828

Useful Life:	15-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Items
Cost:	$3,501	Current Cost:	$3,501
% Included:	100.0%	Future Cost:	$3,678
Replacement Year:	2028		

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

Honda model HS828

2026- No work indicated, remaining life moved from 2026 to 2027. Per client 10/28/2026, extend remaining life from 2027 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 2023.
2006- Placed in service.

01000 - Paving

200 - Asphalt: Ongoing Repairs
28,150 SqFt - Parking Lot 3%

Useful Life:	5-Years	Remaining Life:	1-Year
Quantity:	28,150	Units of Measure:	Square Feet
Cost/SqFt:	$4.56	Qty x $/SqFt:	$128,424
% Included:	3.0%	Current Cost:	$3,853
Replacement Year:	2027	Future Cost:	$

Summary:
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 l.f. - Pool Perimeter & Tot Lot

Useful Life:	5-Years	Remaining Life:	1-Year
Quantity:	684	Units of Measure:	Linear Feet
Cost/l.f.:	$12	Current Cost:	$8,480
% Included:	100.0%	Future Cost:	$
Replacement Year:	2027		

Summary:
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
Open Space Fuel Reduction- Somerset

Useful Life:	10-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$22,873	Current Cost:	$22,873
% Included:	100.0%	Future Cost:	$
Replacement Year:	2028		

Summary:
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.

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464 - Defensible Space

Open Space Fuel Reduction- The Strand

Useful Life:	10-Years	Remaining Life:	2-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$22,873	Current Cost:	$22,873
% Included:	100.0%	Future Cost:	$
Replacement Year:	2028		

Summary:
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.

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468 - Defensible Space

Open Space Fuel Reduction- Icknield Way

Useful Life:	10-Years	Remaining Life:	3-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$22,873	Current Cost:	$22,873
% Included:	100.0%	Future Cost:	$
Replacement Year:	2029		

Summary:
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.

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472 - Defensible Space

Open Space Fuel Reduction- Huntsman Leap

Useful Life:	10-Years	Remaining Life:	3-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$22,873	Current Cost:	$22,873
% Included:	100.0%	Future Cost:	$
Replacement Year:	2029		

Summary:
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

Open Space Fuel Reduction- Tudor Lane

Useful Life:	10-Years	Remaining Life:	3-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$22,873	Current Cost:	$22,873
% Included:	100.0%	Future Cost:	$
Replacement Year:	2029		

Summary:
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

Open Space Fuel Reduction- Kent Drive

Useful Life:	10-Years	Remaining Life:	4-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$22,873	Current Cost:	$22,873
% Included:	100.0%	Future Cost:	$
Replacement Year:	2030		

Summary:
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.

484 - Defensible Space

Open Space Fuel Reduction- Kent Drive

Useful Life:	10-Years	Remaining Life:	3-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$22,873	Current Cost:	$22,873
% Included:	100.0%	Future Cost:	$
Replacement Year:	2029		

Summary:
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

Open Space Fuel Reduction- Dorchester

Useful Life:	10-Years	Remaining Life:	4-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$22,873	Current Cost:	$22,873
% Included:	100.0%	Future Cost:	$
Replacement Year:	2030		

Summary:
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
Pond Hlth Maintenance

Useful Life:	30-Years	Remaining Life:	12-Years
Quantity:	1	Units of Measure:	Lump Sum
Cost:	$4,909	Current Cost:	$4,909
% Included:	100.0%	Future Cost:	$
Replacement Year:	2038		

Summary:
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
Canon Fax Machine

Useful Life:	6-Years	Remaining Life:	0-Years
Quantity:	1	Units of Measure:	Items
Cost:	$347	Current Cost:	$347
% Included:	100.0%	Future Cost:	$
Replacement Year:	2026		

Summary:
This is to replace the Canon Image Class fax machine.

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

30000 - Miscellaneous

200 - BBQ
BBQ Area

Useful Life:	15-Years	Remaining Life:	1-Year
Quantity:	1	Units of Measure:	Items
Cost:	$1,114	Current Cost:	$1,114
% Included:	100.0%	Future Cost:	$
Replacement Year:	2027		

Summary:
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.

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
01000 - Paving							
340 - Asphalt: Major Repairs	165,747	25	19	28,150	$5.89/SqFt		Parking Major Repairs
02000 - Concrete							
220 - Walkways	33,922	20	19	4,130	$16.43/SqFt		Clubhouse Perimeter
04000 - Structural Repairs							
204 - Siding	19,504	25	5	2,242	$17.40/SqFt		Clubhouse Exterior
208 - Siding	91,752	30	20	2,471	$37.13/SqFt		Pool Building
550 - Bridge Maintenance	12,768	8	1	830	$30.77/SqFt		Lake & School Boardwalk Decking
554 - Bridge Maintenance	4,403	3	2	830	$53.05/SqFt		Lake & School Bdwk Structural
800 - Wood: Gazebo Repairs	1,910	10	2	900	$2.12/SqFt		BBQ Area Shade Structure
912 - Doors	13,390	30	28	4	$3,348		Clubhouse Storefront Type Doors 4 Of 9
914 - Doors	17,667	30	28	5	$3,533		Clubhouse Storefront Type Doors 5 Of 9
916 - Doors	21,201	30	28	6	$3,534		Clubhouse Storefront Type Doors-Previous Sliders
920 - Doors	7,307	30	28	10	$731		Clubhouse Interior Doors
924 - Doors	17,155	30	20	7	$2,451		Pool Building
928 - Doors	1,400	30	20	1	$1,400		Pool Building Overhead Roll-Up Door
936 - Windows	25,312	30	28	1	$25,312		Northwest Replacements
940 - Windows	12,973	30	28	1	$12,973		Northeast Replacements
944 - Windows	8,031	30	28	1	$8,031		Office Interior To Greatroom Windows
948 - Windows	12,973	30	28	1	$12,973		Southwest Replacements
952 - Windows	12,973	30	28	1	$12,973		Front Replacements
04500 - Decking/Balconies							
100 - Composite	77,424	40	27	445	$174/SqFt		CH Front Entry- Structural Mod
110 - Composite	23,605	40	7	445	$53.05/SqFt		CH Front Entry-Decking/Railing Repair
120 - Wood	49,571	40	31	445	$111/SqFt		CH Northeast- Structural Mod
130 - Composite	10,609	40	31	200	$53.05/SqFt		CH Northeast- Decking/Railing Only
140 - Wood	45,693	40	38	445	$103/SqFt		CH Southwest- Structural Mod
150 - Composite	18,105	40	18	184	$98.40/SqFt		CH Southwest- Decking/Railings Only
160 - Wood	63,552	40	38	890	$71.41/SqFt		CH Northwest- Structural Mod
170 - Composite	23,022	40	18	456	$50.49/SqFt		CH Northwest- Decking/Railings Only
05000 - Roofing							
440 - Pitched: Dimensional Com	16,338	25	15	28	$583/Sqrs		Pool Building
444 - Pitched: Dimensional Com	5,251	25	2	9	$583/Sqrs		BBQ Shade Structure
680 - Pitched: Metal	84,899	40	7	55	$1,544/Sqrs		Clubhouse
780 - Heat Tape	2,188	10	1	110	$19.89/l.f.		Pool Building Roof
08000 - Rehab							
100 - General	11,081	18	15	1	$11,081		Clubhouse
102 - General	5,920	15	1	12	$493		Clubhouse - Floor Mats
104 - General	6,307	25	15	1	$6,307		Pool Building Office
106 - Doors	4,900	15	0	40	$123		Clubhouse - Rekey
220 - Restrooms	3,830	15	4	1	$3,830		Clubhouse Upstairs
224 - Bathrooms	17,356	20	8	2	$8,678		Clubhouse Downstairs Pool Bathrooms
230 - Kitchen	30,989	25	2	1	$30,989		Clubhouse
12000 - Pool							
110 - Resurface	153,460	10	8	252	$609/l.f.		Lap Pool
114 - Resurface	17,855	10	7	51	$350/l.f.		Wading Pool
200 - Edge: Tile, Coping, Mastic	30,080	24	22	252	$119/l.f.		Lap Pool
204 - Edge: Tile, Coping, Mastic	3,679	24	21	51	$72.14/l.f.		Wading Pool
400 - ADA Chair Lift	11,219	10	2	1	$11,219		Lap Pool
640 - Deck: Replace	100,094	30	20	8,240	$12.15/SqFt		Lap & Wading Pool Deck Pavers
700 - Chemical System	19,340	10	6	1	$19,340		Lap Pool Saline System
702 - Chemical System	1,034	1	1	3	$345		Lap Pool CAT Chemical Sensors
704 - Chemical System	5,735	10	6	1	$5,735		Wading Pool Salt Water System
706 - Chemical System	690	1	1	2	$345		Wading Pool CAT Chemical Sensors
708 - Chemical System	833	5	1	1	$833		Lap Pool Stenner Pump
712 - Chemical System	833	5	1	1	$833		Wading Pool Stenner Pump
714 - Drain Covers	2,806	5	4	1	$2,806		Pool Drain & Skimmer Covers

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
716 - Equipment: Replacement	4,960	10	0	1	$4,960		Lap Pool Sondex Heat Exchanger
718 - Equipment: Replacement	1,697	10	6	1	$1,697		Pool Wave Vacuum
720 - Equipment: Replacement	1,666	20	10	2	$833		Lap Pool Pressure Tanks
724 - Heater	38,145	15	1	1	$38,145		Lap Pool Boiler
728 - Heater	5,665	10	9	1	$5,665		Wading Pool
730 - Filter	16,826	15	5	1	$16,826		Lap Pool
732 - Filter	5,856	5	1	1	$5,856		Lap Pool- Sand Replacement
734 - Filter	2,106	14	4	1	$2,106		Wading Pool
736 - Filter	621	14	4	1	$621		Wading Pool- Sand Replacement
738 - Pumps	2,980	25	21	1	$2,980		Pool Pump VFD
740 - Pumps	2,520	8	1	1	$2,520		Pool Grundfos Heater Pump
744 - Pumps	7,867	6	2	1	$7,867		Lap Pool Pentair 7.5 HP Pump
748 - Pumps	3,405	8	5	1	$3,405		Wading Pool Hayward 2.7 VS HP Pump
750 - Cover	9,368	9	7	1	$9,368		Lap Pool Cover (3 in 1)
754 - Cover	12,195	15	9	1	$12,195		Lap Pool Safety Cover
756 - Cover	1,676	8	1	1	$1,676		Wading Pool
760 - Lane Ropes	3,151	5	1	225	$14.00/l.f.		Lap Pool
764 - Chemical System	4,244	5	2	2	$2,122		Lap & Wading Pools- Hayward Cat Chem Controllers
768 - Miscellaneous	3,536	10	7	2	$1,768		Pool & Spa Auto Fills
772 - Miscellaneous	12,720	12	10	1	$12,720		Pool Bldg-Tankless Water Heater & Eye Wash Station
950 - Furniture: Lifeguard Chair	2,498	10	1	3	$833		Pool
990 - Storage Reel	3,644	10	2	1	$3,644		Lap Pool Cover Reel
994 - Miscellaneous	19,048	10	2	3	$6,349		Pool Sunshades
17000 - Tennis Court							
100 - Reseal	30,540	7	6	13,200	$2.31/SqFt		[2] Tennis Courts
500 - Resurface	92,426	21	13	13,200	$7.00/SqFt		[2] Tennis Courts
700 - Screen	1,194	15	11	1	$1,194		Fence Screen - North Side
900 - Miscellaneous	1,676	5	2	2	$838		Fence Shade Cabanas
17500 - Basketball / Sport Court							
300 - Basketball Standard	2,106	15	1	1	$2,106		Tennis Court
18000 - Landscaping							
100 - Irrigation: Misc.	17,950	20	13	1	$17,950		Sprinkler System
104 - Irrigation: Misc.	14,317	15	8	1	$14,317		Pool Area Landscaping/Irrigation
300 - Irrigation: Backflow Preve	2,801	20	1	1	$2,801		Clubhouse South Buried Backflow
400 - Turf Renovation	20,836	20	13	1	$20,836		Flag Pole Lawn
456 - Pathways & Trails	23,807	5	3	1	$23,807		Lake Trail Improvements
19000 - Fencing							
100 - Chain Link: 10'	3,628	30	22	76	$47.74/l.f.		Mesh at Tennis Court Divider
130 - Chain Link: 10'	47,740	30	21	500	$95.48/l.f.		Tennis Court Perimeter
224 - Wrought Iron	3,628	30	20	684	$53.05/l.f.		Pool Perimeter
228 - Wrought Iron	14,317	30	29	171	$83.73/l.f.		Tot Lot Perimeter
234 - Wrought Iron	32,655	30	5	684	$53.05/l.f.		Pool Perimeter
340 - Wood: 6'	7,193	18	1	40	$180/l.f.		Trash Enclosure
360 - Wood: Split Rail	5,918	25	6	281	$21.06/l.f.		Clubhouse North Perimeter
20000 - Lighting							
100 - Exterior: Misc. Fixtures	1,114	15	1	10	$111		Clubhouse
104 - Exterior: Misc. Fixtures	1,188	15	5	7	$170		Pool Pass Building
21000 - Signage							
714 - Wood Monument	12,397	15	2	1	$12,397		Cobble Base Monument W/Trellis/Signage-West Entry
718 - Wood Monument	7,437	15	2	1	$7,437		Clubhouse Tri-Post Monument
722 - Wood Monument	7,438	15	2	1	$7,438		All Wood Monument- East Entrance
22000 - Office Equipment							
200 - Computers, Misc.	4,500	5	1	3	$1,500		Pass Office Laptops
210 - Computers, Misc.	1,577	5	0	1	$1,577		Administration Office Desktop Station
218 - Computers, Misc.	1,577	5	0	1	$1,577		Clerical Office Desktop Station
220 - Computers, Misc.	1,577	5	0	1	$1,577		GM Office Desktop Station

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
222 - Computers, Misc.	3,000	5	0	2	$1,500		Office Laptops- Maintenance & Operations
224 - Computers, Misc.	1,862	5	0	1	$1,862		Office Laptops- Manager
230 - Computers, Misc.	3,713	4	1	1	$3,713		Pool System- Printer, Scanner, Software
260 - iPad	1,061	5	2	1	$1,061		Office iPad
264 - iPad	6,752	5	0	2	$3,376		iPads New 2026
300 - Copier	8,779	10	8	1	$8,779		Office Copier
23000 - Mechanical Equipment							
200 - Furnace	16,030	15	2	2	$8,015		Clubhouse- Furnaces #4 & #2
210 - HVAC	8,015	12	0	1	$8,015		Clubhouse Office Air Conditioner
220 - HVAC	1,979	12	8	1	$1,979		UV Air Scrubber Upgrade
410 - Solar System	85,402	15	13	1	$85,402		Pool/Maintenance Bldg Solar Panels
600 - Water Heater	4,206	12	1	1	$4,206		Clubhouse
24000 - Furnishings							
200 - Chairs	2,801	5	2	66	$42.44		Clubhouse- Padded Folding Chairs
204 - Chairs	1,862	18	2	65	$28.64		Clubhouse- Non Padded Folding Chairs
330 - Tables	5,710	20	1	23	$248		Folding Tables
334 - Tables	594	20	2	7	$84.87		Square Folding Tables
620 - Office Desk, Chair	2,727	10	2	2	$1,363		Office Sets
622 - Office Desk, Chair	817	10	2	1	$817		Office Set
680 - Lockers	2,801	18	4	1	$2,801		Clubhouse Lower Floor
900 - Miscellaneous	1,697	20	2	4	$838		Fence Shade Cabanas
910 - Window Coverings	3,002	20	10	1	$3,002		CH Upstairs- Roller Sun Shades
24500 - Audio / Visual							
120 - Television	1,194	10	6	1	$1,194		Clubhouse
24600 - Safety / Access							
560 - Cameras	1,018	6	2	8	$127		Security Cameras
25000 - Flooring							
200 - Carpeting	3,310	15	2	39	$84.87/SqYd		Clubhouse Office
204 - Carpeting	6,206	15	4	65	$95.48/SqYd		Clubhouse Lower Floor
400 - Tile	17,789	22	10	1,048	$16.97/SqFt		Downstairs Pool Bathroom Wall Tile
700 - Vinyl	16,083	18	2	1,895	$8.49/SqFt		Clubhouse
920 - Coatings	10,006	12	1	734	$13.63/SqFt		CH Downstairs Pool Bathroom Epoxy
924 - Coatings	4,281	12	2	314	$13.63/SqFt		Pool Pass Building Office Epoxy Floor
25500 - Wallcoverings							
300 - FRP	1,913	25	15	392	$4.88/SqFt		Pool Equipment Room
26000 - Outdoor Equipment							
100 - Tot Lot: Play Equipment	41,200	18	1	1	$41,200		Playground- Little Tikes Structure
104 - Tot Lot: Play Equipment	4,212	25	10	2	$2,106		Swing Sets
140 - Tot Lot: Safety Surface	3,713	5	3	1	$3,713		Tot Lot Safety Surface Wood Fibre (EWF)
144 - Tot Lot: Safety Surface	3,713	20	1	175	$21.22/l.f.		Tot Lot Safety Surface Border
280 - Picnic Tables	4,668	18	1	11	$424		Clubhouse Deck & BBQ Area- Plastic Type
284 - Picnic Tables	1,262	18	2	1	$1,262		BBQ Area- Composite Type
288 - Picnic Tables	3,358	20	2	3	$1,119		Various Areas- 8' Wood
306 - Benches	9,161	15	2	11	$833		Various Area Benches
330 - Chairs	2,122	10	2	5	$424		Pool Sand Chairs
334 - Chairs	7,638	12	3	40	$191		Pool Vinyl Strap Chairs
340 - Chaise Lounges	17,229	12	3	56	$308		Pool Lounges
342 - Chairs	6,365	15	6	15	$424		Adirondack Chairs
360 - Bear Boxes	3,347	20	5	1	$3,347		Clubhouse & Gazebo Bear Boxes
376 - Pet Stations	1,358	5	2	4	$339		Various Areas Pet Stations
380 - Garbage Receptacles	9,994	18	7	12	$833		Garbage Receptacles
786 - Umbrellas	1,143	1	1	14	$530		Pool Umbrellas
787 - Umbrellas	414	1	0	1	$414		Pool Umbrellas 2026 Only
840 - Shade Structure	10,637	30	29	1	$10,637		Pool Sunshade
27000 - Appliances							

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
200 - Refrigerator	2,106	12	2	1	$2,106		Clubhouse Kitchen
204 - Refrigerator	1,363	12	1	1	$1,363		Pool Pass Office
260 - Cook Top Stove	3,204	12	2	1	$3,204		Clubhouse Kitchen- Stove Top
274 - Oven: Wall	3,501	12	2	1	$3,501		Clubhouse Kitchen
284 - Microwave Oven	833	10	1	1	$833		Clubhouse Kitchen
29000 - Infrastructure							
964 - Utilities	7,002	30	19	1	$7,002		Clubhouse
30000 - Miscellaneous							
810 - Maintenance Equipment	11,627	10	2	1	$11,627		Aerator- Husqvarna
814 - Maintenance Equipment	5,161	10	2	1	$5,161		Snow Blower- Honda HSS1332A
818 - Maintenance Equipment	3,501	15	2	1	$3,501		Snow Blower- Honda HS828
Grand Total	**2,251,058**						

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
01000 - Paving							
200 - Asphalt: Ongoing Repairs	3,853	5	1	28,150	$4.56/SqFt	3%	Parking Lot
03000 - Painting: Exterior							
400 - Wrought Iron	8,480	5	1	684	$12.40/l.f.		Pool Perimeter & Tot Lot
18000 - Landscaping							
460 - Defensible Space	22,873	10	2	1	$22,873		Open Space Fuel Reduction- Somerset
464 - Defensible Space	22,873	10	2	1	$22,873		Open Space Fuel Reduction- The Strand
468 - Defensible Space	22,873	10	3	1	$22,873		Open Space Fuel Reduction- Icknield Way
472 - Defensible Space	22,873	10	3	1	$22,873		Open Space Fuel Reduction- Huntsman Leap
476 - Defensible Space	22,873	10	3	1	$22,873		Open Space Fuel Reduction- Tudor Lane
480 - Defensible Space	22,873	10	4	1	$22,873		Open Space Fuel Reduction- Kent Drive
484 - Defensible Space	22,873	10	3	1	$22,873		Open Space Fuel Reduction- Kent Drive
488 - Defensible Space	22,873	10	4	1	$22,873		Open Space Fuel Reduction- Dorchester
18500 - Lakes / Ponds							
990 - Miscellaneous	4,909	30	12	1	$4,909		Pond Hlth Maintenance
22000 - Office Equipment							
100 - Miscellaneous	347	6	0	1	$347		Canon Fax Machine
30000 - Miscellaneous							
200 - BBQ	1,114	15	1	1	$1,114		BBQ Area
Grand Total	**201,684**			**28,845**			

Reserve Component	Useful Life	Current Replacement Cost	Forecast Inflated Cost @2.50%
2026			
08000 - Rehab			
106 - Doors			
40 - Clubhouse - Rekey	15	4,900	4,900
08000 - Rehab Total		4,900	4,900
12000 - Pool			
716 - Equipment: Replacement			
Lap Pool Sondex Heat Exchanger	10	4,960	4,960
12000 - Pool Total		4,960	4,960
22000 - Office Equipment			
210 - Computers, Misc.			
Administration Office Desktop Station	5	1,577	1,577
218 - Computers, Misc.			
Clerical Office Desktop Station	5	1,577	1,577
220 - Computers, Misc.			
GM Office Desktop Station	5	1,577	1,577
222 - Computers, Misc.			
2 - Office Laptops- Maintenance & Operations	5	3,000	3,000
224 - Computers, Misc.			
Office Laptops- Manager	5	1,862	1,862
264 - iPad			
2 - iPads New 2026	5	6,752	6,752
22000 - Office Equipment Total		16,345	16,345
23000 - Mechanical Equipment			
210 - HVAC			
Clubhouse Office Air Conditioner	12	8,015	8,015
23000 - Mechanical Equipment Total		8,015	8,015
26000 - Outdoor Equipment			
787 - Umbrellas			
Pool Umbrellas 2026 Only [NR-1]	1	414	414
26000 - Outdoor Equipment Total		414	414
2026 Total		34,634	34,634
2027			
04000 - Structural Repairs			
550 - Bridge Maintenance			
830 SqFt - Lake & School Boardwalk Decking 50%	8	13,087	12,768
04000 - Structural Repairs Total		13,087	12,768
05000 - Roofing			
780 - Heat Tape			
110 l.f. - Pool Building Roof	10	2,243	2,188
05000 - Roofing Total		2,243	2,188
08000 - Rehab			
102 - General			
12 - Clubhouse - Floor Mats	15	6,068	5,920
08000 - Rehab Total		6,068	5,920
12000 - Pool			
702 - Chemical System			
3 - Lap Pool CAT Chemical Sensors	1	1,060	1,034
706 - Chemical System			
2 - Wading Pool CAT Chemical Sensors	1	707	690
708 - Chemical System			

Reserve Component	Useful Life	Current Replacement Cost	Forecast Inflated Cost @2.50%
Lap Pool Stenner Pump	5	854	833
712 - Chemical System			
Wading Pool Stenner Pump	5	854	833
724 - Heater			
Lap Pool Boiler	15	39,098	38,145
732 - Filter			
Lap Pool- Sand Replacement	5	6,003	5,856
740 - Pumps			
Pool Grundfos Heater Pump	8	2,583	2,520
756 - Cover			
Wading Pool	8	1,718	1,676
760 - Lane Ropes			
225 l.f. - Lap Pool	5	3,230	3,151
950 - Furniture: Lifeguard Chair			
3 - Pool	10	2,561	2,498
12000 - Pool Total		58,666	57,236
17500 - Basketball / Sport Court			
300 - Basketball Standard			
Tennis Court	15	2,159	2,106
17500 - Basketball / Sport Court Total		2,159	2,106
18000 - Landscaping			
300 - Irrigation: Backflow Preventors			
Clubhouse South Buried Backflow	20	2,871	2,801
18000 - Landscaping Total		2,871	2,801
19000 - Fencing			
340 - Wood: 6'			
40 l.f. - Trash Enclosure	18	7,373	7,193
19000 - Fencing Total		7,373	7,193
20000 - Lighting			
100 - Exterior: Misc. Fixtures			
10 - Clubhouse	15	1,142	1,114
20000 - Lighting Total		1,142	1,114
22000 - Office Equipment			
200 - Computers, Misc.			
3 - Pass Office Laptops	5	4,613	4,500
230 - Computers, Misc.			
Pool System- Printer, Scanner, Software	4	3,806	3,713
22000 - Office Equipment Total		8,418	8,213
23000 - Mechanical Equipment			
600 - Water Heater			
Clubhouse	12	4,312	4,206
23000 - Mechanical Equipment Total		4,312	4,206
24000 - Furnishings			
330 - Tables			
23 - Folding Tables	20	5,853	5,710
24000 - Furnishings Total		5,853	5,710
25000 - Flooring			
920 - Coatings			
734 SqFt - CH Downstairs Pool Bathroom Epoxy	12	10,256	10,006
25000 - Flooring Total		10,256	10,006
26000 - Outdoor Equipment			
100 - Tot Lot: Play Equipment			

Reserve Component	Useful Life	Current Replacement Cost	Forecast Inflated Cost @2.50%
Playground- Little Tikes Structure	18	42,230	41,200
144 - Tot Lot: Safety Surface			
175 l.f. - Tot Lot Safety Surface Border	20	3,806	3,713
280 - Picnic Tables			
11 - Clubhouse Deck & BBQ Area- Plastic Type	18	4,785	4,668
786 - Umbrellas			
14 - Pool Umbrellas 15%	1	1,171	1,143
26000 - Outdoor Equipment Total		51,992	50,724
27000 - Appliances			
204 - Refrigerator			
Pool Pass Office	12	1,397	1,363
284 - Microwave Oven			
Clubhouse Kitchen	10	854	833
27000 - Appliances Total		2,251	2,196
2027 Total		176,690	172,380

2028

04000 - Structural Repairs			
554 - Bridge Maintenance			
830 SqFt - Lake & School Bdwk Structural 10%	3	4,626	4,403
800 - Wood: Gazebo Repairs			
900 SqFt - BBQ Area Shade Structure	10	2,006	1,910
04000 - Structural Repairs Total		6,632	6,312
05000 - Roofing			
444 - Pitched: Dimensional Composition			
9 Sqrs - BBQ Shade Structure	25	5,517	5,251
05000 - Roofing Total		5,517	5,251
08000 - Rehab			
230 - Kitchen			
Clubhouse	25	32,558	30,989
08000 - Rehab Total		32,558	30,989
12000 - Pool			
400 - ADA Chair Lift			
Lap Pool	10	11,787	11,219
702 - Chemical System			
3 - Lap Pool CAT Chemical Sensors	1	1,060	1,034
706 - Chemical System			
2 - Wading Pool CAT Chemical Sensors	1	707	690
744 - Pumps			
Lap Pool Pentair 7.5 HP Pump	6	8,265	7,867
764 - Chemical System			
2 - Lap & Wading Pools- Hayward Cat Chem Controllers	5	4,458	4,244
990 - Storage Reel			
Lap Pool Cover Reel	10	3,829	3,644
994 - Miscellaneous			
3 - Pool Sunshades	10	20,013	19,048
12000 - Pool Total		50,119	47,746
17000 - Tennis Court			
900 - Miscellaneous			
2 - Fence Shade Cabanas	5	1,761	1,676
17000 - Tennis Court Total		1,761	1,676
21000 - Signage			
714 - Wood Monument			
Cobble Base Monument W/Trellis/Signage-West Entry	15	13,024	12,397

Reserve Component	Useful Life	Current Replacement Cost	Forecast Inflated Cost @2.50%
718 - Wood Monument			
Clubhouse Tri-Post Monument	15	7,813	7,437
722 - Wood Monument			
All Wood Monument- East Entrance	15	7,815	7,438
21000 - Signage Total		28,652	27,272
22000 - Office Equipment			
260 - iPad			
Office iPad	5	1,115	1,061
22000 - Office Equipment Total		1,115	1,061
23000 - Mechanical Equipment			
200 - Furnace			
2 - Clubhouse- Furnaces #4 & #2	15	16,842	16,030
23000 - Mechanical Equipment Total		16,842	16,030
24000 - Furnishings			
200 - Chairs			
66 - Clubhouse- Padded Folding Chairs	5	2,943	2,801
204 - Chairs			
65 - Clubhouse- Non Padded Folding Chairs	18	1,956	1,862
334 - Tables			
7 - Square Folding Tables	20	624	594
620 - Office Desk, Chair			
2 - Office Sets	10	2,865	2,727
622 - Office Desk, Chair			
Office Set	10	858	817
900 - Miscellaneous			
4 - Chair & Table Dollies	20	1,783	1,697
24000 - Furnishings Total		11,029	10,498
24600 - Safety / Access			
560 - Cameras			
8 - Security Cameras	6	1,070	1,018
24600 - Safety / Access Total		1,070	1,018
25000 - Flooring			
200 - Carpeting			
39 SqYd - Clubhouse Office	15	3,478	3,310
700 - Vinyl			
1,895 SqFt - Clubhouse	18	16,897	16,083
924 - Coatings			
314 SqFt - Pool Pass Building Office Epoxy Floor	12	4,497	4,281
25000 - Flooring Total		24,872	23,674
26000 - Outdoor Equipment			
284 - Picnic Tables			
BBQ Area- Composite Type	18	1,326	1,262
288 - Picnic Tables			
3 - Various Areas- 8' Wood	20	3,528	3,358
306 - Benches			
11 - Various Area Benches	15	9,625	9,161
330 - Chairs			
5 - Pool Sand Chairs	10	2,229	2,122
376 - Pet Stations			
4 - Various Areas Pet Stations	5	1,427	1,358
786 - Umbrellas			
14 - Pool Umbrellas 15%	1	1,171	1,143
26000 - Outdoor Equipment Total		19,306	18,403
27000 - Appliances			

Reserve Component	*Useful Life*	*Current Replacement Cost*	*Forecast Inflated Cost @2.50%*
200 - Refrigerator			
Clubhouse Kitchen	12	2,213	2,106
260 - Cook Top Stove			
Clubhouse Kitchen- Stove Top	12	3,366	3,204
274 - Oven: Wall			
Clubhouse Kitchen	12	3,678	3,501
27000 - Appliances Total		9,257	8,811
30000 - Miscellaneous			
810 - Maintenance Equipment			
Aerator- Husqvarna	10	12,216	11,627
814 - Maintenance Equipment			
Snow Blower- Honda HSS1332A	10	5,423	5,161
818 - Maintenance Equipment			
Snow Blower- Honda HS828	15	3,678	3,501
30000 - Miscellaneous Total		21,317	20,290
2028 Total		230,046	219,031
Grand Total		**441,370**	**426,045**

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 2026 fiscal year. This was done to help determine the Association's reserve contribution for the next fiscal year (2027) and future fiscal years. In addition, BRG prepared the proper statutory disclosures for distribution to the Association members.

This reserve study is An Update Without 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 2026 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, 2025. You will notice in *Section III, Reserve Fund Balance Forecast*, a Beginning Reserve Balance of $496,494 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 2026, and estimates an ending reserve fund balance. Again, see *Section III* and the 2026 ending reserve balance estimate of $600,604.

"Re-building" the first year of the study as mentioned above simply means using the 2026 adopted budget for the 2026 reserve contribution. Finally, the 2026 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:

$$FFB = Year\ Cost \times Year\ Effective\ Age \div Useful\ Life$$

$$\%\ Funded = Year\ Estimate\ Ending\ Reserve\ Balance \div Year\ FFB$$

Browning RESERVE GROUP
A Division of Reserve Advisors

Schedule of Supplementary Information for Auditor
Component Method

2026 Update- 2

Prepared for the 2027 Fiscal Year

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2026 Fully Funded Balance	2027 Fully Funded Balance	2027 Line Item Contribution based on Cash Flow Method
01000 - Paving						
340 - Asphalt: Major Repairs						
28,150 SqFt - Parking Major Repairs	165,747	25	19	39,779	47,569	5,420
01000 - Paving Total	165,747			39,779	47,569	5,420
02000 - Concrete						
220 - Walkways						
4,130 SqFt - Clubhouse Perimeter 50%	33,922	20	19	1,696	3,477	1,387
02000 - Concrete Total	33,922			1,696	3,477	1,387
04000 - Structural Repairs						
204 - Siding						
2,242 SqFt - Clubhouse Exterior 50%	19,504	25	5	15,603	16,793	451
208 - Siding						
2,471 SqFt - Pool Building	91,752	30	20	30,584	34,483	2,563
550 - Bridge Maintenance						
830 SqFt - Lake & School Boardwalk Decking 50%	12,768	8	1	11,172	13,087	837
554 - Bridge Maintenance						
830 SqFt - Lake & School Bdwk Structural 10%	4,403	3	2	1,468	3,009	789
800 - Wood: Gazebo Repairs						
900 SqFt - BBQ Area Shade Structure	1,910	10	2	1,528	1,762	103
912 - Doors						
4 - Clubhouse Storefront Type Doors 4 Of 9 [SE-2]	13,390	30	28	670	1,144	461
914 - Doors						
5 - Clubhouse Storefront Type Doors 5 Of 9	17,667	30	28	1,178	1,811	601
916 - Doors						
6 - Clubhouse Storefront Type Doors-Previous Sliders	21,201	30	28	1,413	2,173	722
920 - Doors						
10 - Clubhouse Interior Doors	7,307	30	28	487	749	249
924 - Doors						
7 - Pool Building	17,155	30	20	5,718	6,447	479
928 - Doors						
Pool Building Overhead Roll-Up Door	1,400	30	20	467	526	39
936 - Windows						
Northwest Replacements	25,312	30	28	1,687	2,594	861
940 - Windows						
Northeast Replacements	12,973	30	28	865	1,330	442
944 - Windows						
Office Interior To Greatroom Windows	8,031	30	28	535	823	273
948 - Windows						
Southwest Replacements	12,973	30	28	865	1,330	442
952 - Windows						
Front Replacements	12,973	30	28	865	1,330	442
04000 - Structural Repairs Total	280,718			75,105	89,391	9,753
04500 - Decking/Balconies						
100 - Composite						
445 SqFt - CH Front Entry- Structural Mod	77,424	40	27	25,163	27,776	1,928
110 - Composite						
445 SqFt - CH Front Entry-Decking/Railing Repair	23,605	40	7	19,474	20,566	359
120 - Wood						
445 SqFt - CH Northeast- Structural Mod	49,571	40	31	11,153	12,702	1,363
130 - Composite						

Browning RESERVE GROUP
A Division of Reserve Advisors

Schedule of Supplementary Information for Auditor
Component Method

2026 Update- 2

Prepared for the 2027 Fiscal Year

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2026 Fully Funded Balance	2027 Fully Funded Balance	2027 Line Item Contribution based on Cash Flow Method
200 SqFt - CH Northeast- Decking/Railing Only	10,609	40	31	2,387	2,719	292
140 - Wood						
445 SqFt - CH Southwest- Structural Mod	45,693	40	38	2,285	3,513	1,493
150 - Composite						
184 SqFt - CH Southwest- Decking/Railings Only	18,105	40	18	9,958	10,671	361
160 - Wood						
890 SqFt - CH Northwest- Structural Mod	63,552	40	38	3,178	4,886	2,077
170 - Composite						
456 SqFt - CH Northwest- Decking/Railings Only	23,022	40	18	12,662	13,568	459
04500 - Decking/Balconies Total	311,581			86,260	96,400	8,331
05000 - Roofing						
440 - Pitched: Dimensional Composition						
28 Sqrs - Pool Building	16,338	25	15	6,535	7,368	484
444 - Pitched: Dimensional Composition						
9 Sqrs - BBQ Shade Structure	5,251	25	2	4,831	5,167	113
680 - Pitched: Metal						
55 Sqrs - Clubhouse	84,899	40	7	70,041	73,968	1,290
780 - Heat Tape						
110 l.f. - Pool Building Roof	2,188	10	1	1,969	2,243	115
05000 - Roofing Total	108,676			83,377	88,746	2,002
08000 - Rehab						
100 - General						
Clubhouse	11,081	18	15	1,847	2,524	456
102 - General						
12 - Clubhouse - Floor Mats	5,920	15	1	5,525	6,068	207
104 - General						
Pool Building Office	6,307	25	15	2,523	2,844	187
106 - Doors						
40 - Clubhouse - Rekey	4,900	15	0	4,900	335	167
220 - Restrooms						
Clubhouse Upstairs	3,830	15	4	2,809	3,140	144
224 - Bathrooms						
2 - Clubhouse Downstairs Pool Bathrooms	17,356	20	8	10,414	11,564	541
230 - Kitchen						
Clubhouse	30,989	25	2	28,510	30,493	666
08000 - Rehab Total	80,383			56,527	56,968	2,368
12000 - Pool						
110 - Resurface						
252 l.f. - Lap Pool	153,460	10	8	30,692	47,189	9,562
114 - Resurface						
51 l.f. - Wading Pool	17,855	10	7	5,356	7,321	1,085
200 - Edge: Tile, Coping, Mastic						
252 l.f. - Lap Pool	30,080	24	22	2,507	3,854	1,103
204 - Edge: Tile, Coping, Mastic						
51 l.f. - Wading Pool	3,679	24	21	460	629	132
400 - ADA Chair Lift						
Lap Pool	11,219	10	2	8,975	10,350	603
640 - Deck: Replace						
8,240 SqFt - Lap & Wading Pool Deck Pavers	100,094	30	20	33,365	37,619	2,796
700 - Chemical System						

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Reserve Component	*Current Repl. Cost*	*Useful Life*	*Remaining Life*	*2026 Fully Funded Balance*	*2027 Fully Funded Balance*	*2027 Line Item Contribution based on Cash Flow Method*
Lap Pool Saline System	19,340	10	6	7,736	9,912	1,147
702 - Chemical System						
3 - Lap Pool CAT Chemical Sensors	1,034	1	1	517	1,060	542
704 - Chemical System						
Wading Pool Salt Water System	5,735	10	6	2,294	2,939	340
706 - Chemical System						
2 - Wading Pool CAT Chemical Sensors	690	1	1	345	707	361
708 - Chemical System						
Lap Pool Stenner Pump	833	5	1	666	854	87
712 - Chemical System						
Wading Pool Stenner Pump	833	5	1	666	854	87
714 - Drain Covers						
Pool Drain & Skimmer Covers	2,806	5	4	561	1,150	317
716 - Equipment: Replacement						
Lap Pool Sondex Heat Exchanger	4,960	10	0	4,960	508	254
718 - Equipment: Replacement						
Pool Wave Vacuum	1,697	10	6	679	870	101
720 - Equipment: Replacement						
2 - Lap Pool Pressure Tanks	1,666	20	10	833	939	55
724 - Heater						
Lap Pool Boiler	38,145	15	1	35,602	39,098	1,333
728 - Heater						
Wading Pool	5,665	10	9	567	1,161	362
730 - Filter						
Lap Pool	16,826	15	5	11,217	12,647	649
732 - Filter						
Lap Pool- Sand Replacement	5,856	5	1	4,685	6,003	614
734 - Filter						
Wading Pool	2,106	14	4	1,504	1,696	85
736 - Filter						
Wading Pool- Sand Replacement	621	14	4	443	500	25
738 - Pumps						
Pool Pump VFD	2,980	25	21	477	611	102
740 - Pumps						
Pool Grundfos Heater Pump	2,520	8	1	2,205	2,583	165
744 - Pumps						
Lap Pool Pentair 7.5 HP Pump	7,867	6	2	5,244	6,719	704
748 - Pumps						
Wading Pool Hayward 2.7 VS HP Pump	3,405	8	5	1,277	1,745	246
750 - Cover						
Lap Pool Cover (3 in 1)	9,368	9	7	2,082	3,201	633
754 - Cover						
Lap Pool Safety Cover	12,195	15	9	4,878	5,833	519
756 - Cover						
Wading Pool	1,676	8	1	1,467	1,718	110
760 - Lane Ropes						
225 l.f. - Lap Pool	3,151	5	1	2,521	3,230	330
764 - Chemical System						
2 - Lap & Wading Pools- Hayward Cat Chem Controllers	4,244	5	2	2,546	3,480	456
768 - Miscellaneous						
2 - Pool & Spa Auto Fills	3,536	10	7	1,061	1,450	215
772 - Miscellaneous						
Pool Bldg-Tankless Water Heater & Eye Wash Station	12,720	12	10	2,120	3,260	694

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Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2026 Fully Funded Balance	2027 Fully Funded Balance	2027 Line Item Contribution based on Cash Flow Method
950 - Furniture: Lifeguard Chair						
3 - Pool	2,498	10	1	2,249	2,561	131
990 - Storage Reel						
Lap Pool Cover Reel	3,644	10	2	2,915	3,362	196
994 - Miscellaneous						
3 - Pool Sunshades	19,048	10	2	15,239	17,572	1,023
12000 - Pool Total	514,051			200,910	245,183	27,166
17000 - Tennis Court						
100 - Reseal						
13,200 SqFt - [2] Tennis Courts	30,540	7	6	4,363	8,944	2,587
500 - Resurface						
13,200 SqFt - [2] Tennis Courts	92,426	21	13	35,210	40,601	3,103
700 - Screen						
Fence Screen - North Side	1,194	15	11	318	408	53
900 - Miscellaneous						
2 - Fence Shade Cabanas	1,676	5	2	1,006	1,375	180
17000 - Tennis Court Total	125,835			40,897	51,327	5,924
17500 - Basketball / Sport Court						
300 - Basketball Standard						
Tennis Court	2,106	15	1	1,965	2,159	74
17500 - Basketball / Sport Court Total	2,106			1,965	2,159	74
18000 - Landscaping						
100 - Irrigation: Misc.						
Sprinkler System	17,950	20	13	6,283	7,360	633
104 - Irrigation: Misc.						
Pool Area Landscaping/Irrigation	14,317	15	8	6,681	7,827	595
300 - Irrigation: Backflow Preventors						
Clubhouse South Buried Backflow	2,801	20	1	2,661	2,871	73
400 - Turf Renovation						
Flag Pole Lawn	20,836	20	13	7,293	8,543	734
456 - Pathways & Trails						
Lake Trail Improvements	23,807	5	3	9,523	14,641	2,622
18000 - Landscaping Total	79,711			32,440	41,241	4,657
19000 - Fencing						
100 - Chain Link: 10'						
76 l.f. - Mesh at Tennis Court Divider	3,628	30	22	968	1,116	106
130 - Chain Link: 10'						
500 l.f. - Tennis Court Perimeter	47,740	30	21	14,322	16,311	1,367
224 - Wrought Iron						
684 l.f. - Pool Perimeter 10%	3,628	30	20	1,209	1,364	101
228 - Wrought Iron						
171 l.f. - Tot Lot Perimeter	14,317	30	29	477	978	499
234 - Wrought Iron						
684 l.f. - Pool Perimeter 90%	32,655	30	5	27,212	29,008	630
340 - Wood: 6'						
40 l.f. - Trash Enclosure	7,193	18	1	6,793	7,373	209
360 - Wood: Split Rail						
281 l.f. - Clubhouse North Perimeter	5,918	25	6	4,497	4,852	140
19000 - Fencing Total	115,079			55,479	61,002	3,054

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Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2026 Fully Funded Balance	2027 Fully Funded Balance	2027 Line Item Contribution based on Cash Flow Method
20000 - Lighting						
100 - Exterior: Misc. Fixtures						
10 - Clubhouse	1,114	15	1	1,040	1,142	39
104 - Exterior: Misc. Fixtures						
7 - Pool Pass Building	1,188	15	5	792	893	46
20000 - Lighting Total	2,302			1,832	2,035	85
21000 - Signage						
714 - Wood Monument						
Cobble Base Monument W/Trellis/Signage-West Entry	12,397	15	2	10,744	11,859	444
718 - Wood Monument						
Clubhouse Tri-Post Monument	7,437	15	2	6,445	7,115	266
722 - Wood Monument						
All Wood Monument- East Entrance	7,438	15	2	6,446	7,116	266
21000 - Signage Total	27,272			23,636	26,090	977
22000 - Office Equipment						
200 - Computers, Misc.						
3 - Pass Office Laptops	4,500	5	1	3,600	4,613	472
210 - Computers, Misc.						
Administration Office Desktop Station	1,577	5	0	1,577	323	161
218 - Computers, Misc.						
Clerical Office Desktop Station	1,577	5	0	1,577	323	161
220 - Computers, Misc.						
GM Office Desktop Station	1,577	5	0	1,577	323	161
222 - Computers, Misc.						
2 - Office Laptops- Maintenance & Operations	3,000	5	0	3,000	615	307
224 - Computers, Misc.						
Office Laptops- Manager	1,862	5	0	1,862	382	190
230 - Computers, Misc.						
Pool System- Printer, Scanner, Software	3,713	4	1	2,785	3,806	487
260 - iPad						
Office iPad	1,061	5	2	637	870	114
264 - iPad						
2 - iPads New 2026	6,752	5	0	6,752	1,384	691
300 - Copier						
Office Copier	8,779	10	8	1,756	2,699	547
22000 - Office Equipment Total	34,398			25,122	15,339	3,291
23000 - Mechanical Equipment						
200 - Furnace						
2 - Clubhouse- Furnaces #4 & #2	16,030	15	2	13,893	15,336	574
210 - HVAC						
Clubhouse Office Air Conditioner	8,015	12	0	8,015	685	342
220 - HVAC						
UV Air Scrubber Upgrade	1,979	12	8	660	845	103
410 - Solar System						
Pool/Maintenance Bldg Solar Panels	85,402	15	13	11,387	17,508	4,014
600 - Water Heater						
Clubhouse	4,206	12	1	3,856	4,312	184
23000 - Mechanical Equipment Total	115,633			37,811	38,685	5,216

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Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2026 Fully Funded Balance	2027 Fully Funded Balance	2027 Line Item Contribution based on Cash Flow Method
24000 - Furnishings						
200 - Chairs						
66 - Clubhouse- Padded Folding Chairs	2,801	5	2	1,680	2,297	301
204 - Chairs						
65 - Clubhouse- Non Padded Folding Chairs	1,862	18	2	1,655	1,802	56
330 - Tables						
23 - Folding Tables	5,710	20	1	5,424	5,853	150
334 - Tables						
7 - Square Folding Tables	594	20	2	535	579	16
620 - Office Desk, Chair						
2 - Office Sets	2,727	10	2	2,181	2,515	146
622 - Office Desk, Chair						
Office Set	817	10	2	654	754	44
680 - Lockers						
Clubhouse Lower Floor	2,801	18	4	2,178	2,392	88
900 - Miscellaneous						
4 - Chair & Table Dollies	1,697	20	2	1,528	1,653	46
910 - Window Coverings						
CH Upstairs- Roller Sun Shades	3,002	20	10	1,501	1,693	98
24000 - Furnishings Total	22,010			17,336	19,537	944
24500 - Audio / Visual						
120 - Television						
Clubhouse	1,194	10	6	477	612	71
24500 - Audio / Visual Total	1,194			477	612	71
24600 - Safety / Access						
560 - Cameras						
8 - Security Cameras	1,018	6	2	679	870	91
24600 - Safety / Access Total	1,018			679	870	91
25000 - Flooring						
200 - Carpeting						
39 SqYd - Clubhouse Office	3,310	15	2	2,869	3,167	119
204 - Carpeting						
65 SqYd - Clubhouse Lower Floor	6,206	15	4	4,551	5,089	234
400 - Tile						
1,048 SqFt - Downstairs Pool Bathroom Wall Tile	17,789	22	10	9,703	10,775	529
700 - Vinyl						
1,895 SqFt - Clubhouse	16,083	18	2	14,296	15,569	480
920 - Coatings						
734 SqFt - CH Downstairs Pool Bathroom Epoxy	10,006	12	1	9,172	10,256	437
924 - Coatings						
314 SqFt - Pool Pass Building Office Epoxy Floor	4,281	12	2	3,567	4,022	192
25000 - Flooring Total	57,676			44,159	48,878	1,990
25500 - Wallcoverings						
300 - FRP						
392 SqFt - Pool Equipment Room	1,913	25	15	765	863	57
25500 - Wallcoverings Total	1,913			765	863	57
26000 - Outdoor Equipment						
100 - Tot Lot: Play Equipment						

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Playground- Little Tikes Structure	41,200	18	1	38,911	42,230	1,200
104 - Tot Lot: Play Equipment						
2 - Swing Sets	4,212	25	10	2,527	2,763	110
140 - Tot Lot: Safety Surface						
Tot Lot Safety Surface Wood Fibre (EWF)	3,713	5	3	1,485	2,284	409
144 - Tot Lot: Safety Surface						
175 l.f. - Tot Lot Safety Surface Border	3,713	20	1	3,527	3,806	97
280 - Picnic Tables						
11 - Clubhouse Deck & BBQ Area- Plastic Type	4,668	18	1	4,409	4,785	136
284 - Picnic Tables						
BBQ Area- Composite Type	1,262	18	2	1,122	1,222	38
288 - Picnic Tables						
3 - Various Areas- 8' Wood	3,358	20	2	3,022	3,270	90
306 - Benches						
11 - Various Area Benches	9,161	15	2	7,939	8,764	328
330 - Chairs						
5 - Pool Sand Chairs	2,122	10	2	1,697	1,957	114
334 - Chairs						
40 - Pool Vinyl Strap Chairs	7,638	12	3	5,729	6,525	351
340 - Chaise Lounges						
56 - Pool Lounges	17,229	12	3	12,922	14,716	791
342 - Chairs						
15 - Adirondack Chairs	6,365	15	6	3,819	4,350	252
360 - Bear Boxes						
Clubhouse & Gazebo Bear Boxes	3,347	20	5	2,510	2,745	97
376 - Pet Stations						
4 - Various Areas Pet Stations	1,358	5	2	815	1,114	146
380 - Garbage Receptacles						
12 - Garbage Receptacles	9,994	18	7	6,107	6,829	338
786 - Umbrellas						
14 - Pool Umbrellas 15%	1,143	1	1	571	1,171	599
787 - Umbrellas						
Pool Umbrellas 2026 Only [NR-1]	414	1	0	414	0	212
840 - Shade Structure						
Pool Sunshade	10,637	30	29	355	727	371
26000 - Outdoor Equipment Total	131,534			97,883	109,256	5,677
27000 - Appliances						
200 - Refrigerator						
Clubhouse Kitchen	2,106	12	2	1,755	1,979	94
204 - Refrigerator						
Pool Pass Office	1,363	12	1	1,250	1,397	60
260 - Cook Top Stove						
Clubhouse Kitchen- Stove Top	3,204	12	2	2,670	3,010	143
274 - Oven: Wall						
Clubhouse Kitchen	3,501	12	2	2,917	3,289	157
284 - Microwave Oven						
Clubhouse Kitchen	833	10	1	750	854	44
27000 - Appliances Total	11,007			9,341	10,529	498
29000 - Infrastructure						
964 - Utilities						
Clubhouse	7,002	30	19	2,567	2,871	191

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29000 - Infrastructure Total	7,002			2,567	2,871	191
30000 - Miscellaneous						
810 - Maintenance Equipment						
Aerator- Husqvarna	11,627	10	2	9,302	10,726	625
814 - Maintenance Equipment						
Snow Blower- Honda HSS1332A	5,161	10	2	4,129	4,761	277
818 - Maintenance Equipment						
Snow Blower- Honda HS828	3,501	15	2	3,034	3,349	125
30000 - Miscellaneous Total	20,290			16,465	18,837	1,027
Grand Total	**2,251,058**			**952,508**	**1,077,864**	**90,249**

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.

$$FFB = Current\ Cost \times Effective\ Age \div Useful\ Life$$

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

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.

Browning
RESERVE GROUP
A Division of Reserve Advisors

Clarity from Complexity



RESERVE STUDY

Member Distribution Materials

Glenshire Devonshire Residents Association

Update w/o Site Visit Review
2026 Update- 2
Published - October 29, 2026
Prepared for the 2027 Fiscal Year

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Browning Reserve Group, A Division of Reserve Advisors, LLC
www.BrowningRG.com

California Member Summary

This is a summary of the Reserve Study that has been performed for Glenshire Devonshire Residents Association, (the "Association") which is Planned Community with a total of 1357 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 01, 2027 - December 31, 2027 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.

California Member Summary

2026 Update- 2

Prepared for the 2027 Fiscal Year

Reserve Component	Current Replacement Cost	Useful Life	Remaining Life	2026 Fully Funded Balance	2027 Fully Funded Balance	2027 Line Item Contribution based on Cash Flow Method
01000 - Paving	165,747	25	19	39,779	47,569	5,420
02000 - Concrete	33,922	20	19	1,696	3,477	1,387
04000 - Structural Repairs	280,718	3 - 30	1 - 28	75,105	89,391	9,753
04500 - Decking/Balconies	311,581	40	7 - 38	86,260	96,400	8,331
05000 - Roofing	108,676	10 - 40	1 - 15	83,377	88,746	2,002
08000 - Rehab	80,383	15 - 25	0 - 15	56,527	56,968	2,368
12000 - Pool	514,051	1 - 30	0 - 22	200,910	245,183	27,166
17000 - Tennis Court	125,835	5 - 21	2 - 13	40,897	51,327	5,924
17500 - Basketball / Sport Court	2,106	15	1	1,965	2,159	74
18000 - Landscaping	79,711	5 - 20	1 - 13	32,440	41,241	4,657
19000 - Fencing	115,079	18 - 30	1 - 29	55,479	61,002	3,054
20000 - Lighting	2,302	15	1 - 5	1,832	2,035	85
21000 - Signage	27,272	15	2	23,636	26,090	977
22000 - Office Equipment	34,398	4 - 10	0 - 8	25,122	15,339	3,291
23000 - Mechanical Equipment	115,633	12 - 15	0 - 13	37,811	38,685	5,216
24000 - Furnishings	22,010	5 - 20	1 - 10	17,336	19,537	944
24500 - Audio / Visual	1,194	10	6	477	612	71
24600 - Safety / Access	1,018	6	2	679	870	91
25000 - Flooring	57,676	12 - 22	1 - 10	44,159	48,878	1,990
25500 - Wallcoverings	1,913	25	15	765	863	57
26000 - Outdoor Equipment	131,534	1 - 30	0 - 29	97,883	109,256	5,677
27000 - Appliances	11,007	10 - 12	1 - 2	9,341	10,529	498
29000 - Infrastructure	7,002	30	19	2,567	2,871	191
30000 - Miscellaneous	20,290	10 - 15	2	16,465	18,837	1,027
Grand Total	**2,251,058**			**952,508**	**1,077,864**	**90,249**

California Assessment and Reserve Funding Disclosure For the Fiscal Year Ending 2027

1. The regular assessment per ownership interest is _____ per annual for the fiscal year beginning January 01, 2027.

   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	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___**X**____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 $952,508, 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, 2026. The projected reserve fund cash balance at the end of the current fiscal year is $600,604 resulting in reserves being 63.05% 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)
2027	$1,077,864	$528,098	48.99%
2028	$1,065,679	$405,255	38.03%
2029	$1,001,972	$458,005	45.71%
2030	$1,115,194	$554,862	49.75%
2031	$1,271,938	$565,104	44.43%

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, 2027 is $405.13 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.

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

§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:	Exclusion Justification:
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.

30 Year Reserve Funding Plan Cash Flow Method

2026 Update- 2

Prepared for the 2027 Fiscal Year

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Beginning Balance	496,494	600,604	528,098	405,255	458,005	554,862	565,104	597,792	546,600	403,036
Inflated Expenditures @ 2.50%	34,634	176,690	230,120	59,502	23,441	117,952	103,013	194,067	291,887	55,212
Reserve Contributions	125,199	90,249[1]	95,754	101,595	107,793	114,368	121,344	128,746	136,600	144,932
Units/annual @ 1357	92.26	66.51	70.56	74.87	79.43	84.28	89.42	94.88	100.66	106.80
Percentage Increase	0.0%	-27.9%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%
Other	0	0	0	0	0	0	0	0	0	0
Interest Pre Tax @ 2.50%	13,544	13,935	11,523	10,658	12,505	13,827	14,357	14,128	11,724	11,197
Ending Balance	600,604	528,098	405,255	458,005	554,862	565,104	597,792	546,600	403,036	503,954

[1]*Per client.*

	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Beginning Balance	503,954	589,869	731,077	815,284	602,577	769,092	873,576	963,224	1,038,472	941,031
Inflated Expenditures @ 2.50%	81,362	38,253	107,990	413,877	45,288	122,552	152,396	182,214	368,826	449,389
Reserve Contributions	153,773	163,153	173,106	183,665	194,869	206,756	219,368	232,749	246,947	262,011
Units/annual @ 1357	113.32	120.23	127.57	135.35	143.60	152.36	161.66	171.52	181.98	193.08
Percentage Increase	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%
Other	0	0	0	0	0	0	0	0	0	0
Interest Pre Tax @ 2.50%	13,504	16,308	19,091	17,504	16,934	20,280	22,677	24,712	24,438	21,184
Ending Balance	589,869	731,077	815,284	602,577	769,092	873,576	963,224	1,038,472	941,031	774,836

	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
Beginning Balance	774,836	542,726	678,640	790,811	1,059,028	1,394,794	1,661,373	1,962,873	2,034,730	1,687,561
Inflated Expenditures @ 2.50%	526,370	174,115	218,914	86,653	46,815	144,928	139,820	398,264	839,557	111,545
Reserve Contributions	277,994	294,951	312,943	332,033	352,287	373,776	396,577	420,768	446,435	473,667
Units/annual @ 1357	204.86	217.36	230.61	244.68	259.61	275.44	292.25	310.07	328.99	349.05
Percentage Increase	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%	6.1%
Other	0	0	0	0	0	0	0	0	0	0
Interest Pre Tax @ 2.50%	16,266	15,079	18,141	22,838	30,294	37,730	44,744	49,353	45,954	46,716
Ending Balance	542,726	678,640	790,811	1,059,028	1,394,794	1,661,373	1,962,873	2,034,730	1,687,561	2,096,399