

## Reserve Study Transmittal Letter

Date: August 11, 2021  
To: Sara Miller, Calaveras Timber Trails  
From: Browning Reserve Group (BRG)

**Re: Calaveras Timber Trails; Update w/o Site Visit Review**

Attached, please find the reserve study for Calaveras Timber Trails. 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 next year's budget?

This is found in *Section III, "30 Year Reserve Funding Plan, Cash Flow Method."* **\$205,000** is the annual amount. Directly under the annual amount is the amount per ownership interest, per month, or other period, as applicable. **\$34.17 /Campsite/month @ 500.** 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, 2021/2022, the Association is **12.9%** 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 nor does it address funding level adequacy, and although one or more of the reserve fund percentages expressed in this report may be less than one hundred percent, those percentages do not necessarily indicate that the Association's reserves are inadequately funded.

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

While this information is in various places in the study, it can always be found in *Section III, "30 Year Reserve Funding Plan, Cash Flow Method."* For this study the assumption is **2.25%** for the interest rate and **2.50%** for the inflation factor. Please be advised these rates estimate the values that will stand the test of time over the 30-year term of the study, not simply only next year.

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

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

5. What are the next steps?

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

Please read the two helpful sections entitled "Glossary" and "Notes to the Auditor." The glossary explains common reserve study terms as well as BRG specific terminology. The Notes to the Auditor while intended to assist the auditor, has useful information for the casual reader on how year zero, (2020/2021) the current fiscal year is dealt with in the study.

Thank you for the opportunity to work with the Calaveras Timber Trails on this study.



## **RESERVE STUDY**

Update w/o Site Visit Review

### **Calaveras Timber Trails**

2020/2021 Update- 2

Published - August 11, 2021

Prepared for the 2021/2022 Fiscal Year

#### **Browning Reserve Group**

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## Calaveras Timber Trails

2020/2021 Update- 2

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## Calaveras Timber Trails

2020/2021 Update- 2

### Member Distribution Materials

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

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<hr/>		
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## Calaveras Timber Trails

2020/2021 Update- 2

Published - August 11, 2021

Prepared for the 2021/2022 Fiscal Year

### Reserve Study Summary

A Reserve Study was conducted of Calaveras Timber Trails (the "**Association**"). 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.

Calaveras Timber Trails is a Planned Development with a total of 500 Campsites.

### 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 \$1,642,778.**
  - **[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 September 30, 2022 is estimated to be \$212,368, constituting 12.9% 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 \$205,000 [*\$34.17 per Campsite per month (average)*] for the fiscal year ending September 30, 2022 (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.

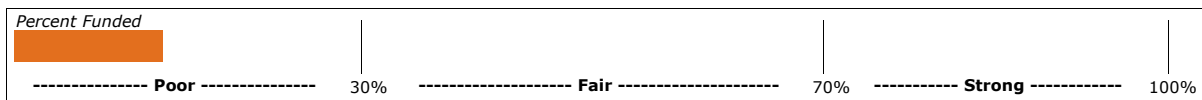
### Funding Assessment

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 nor does it address funding level adequacy, and 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 12.9% 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 Calaveras Timber Trails is

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

## Limitations

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

## Statutory Disclosures

### Compliance

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

### Open Meeting

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

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

## Supplemental Disclosures

### General:

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

### Personnel Credentials:

BRG is a licensed general building contractor in California, #768851, and the owner, Robert W Browning, holds the Reserve Specialist designation, #46 from the Community Associations Institute.

### 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*

See Section VI-b for Excluded Components

Reserve Component	Current Replacement Cost	Life Useful / Remaining	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
<b>01000 - Paving</b>																	
280 - Asphalt: Ongoing Repairs 374,656 sf Streets (1%)	11,521	1 1		11,809	12,104	12,407	12,717	13,035	13,360	13,694	14,037	14,388	14,747	15,116	15,494	15,881	16,278
281 - Asphalt: Ongoing Repairs Streets (2020/2021 Only)[nr:1]	46,000	1 0	46,000														
300 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 1 (20%)	192,011	20 1		196,811													
304 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 2 (20%)	192,011	20 3				206,775											
308 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 3 (20%)	192,011	20 7								228,241							
312 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 4 (20%)	192,011	20 8									233,947						
316 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 5 (20%)	192,011	20 12													258,234		
Total 01000 - Paving	1,017,577		46,000	208,620	12,104	219,182	12,717	13,035	13,360	241,935	247,984	14,388	14,747	15,116	273,728	15,881	16,278
<b>02000 - Concrete</b>																	
220 - Walkways Comfort Stations	1,742	5 1		1,786					2,021						2,286		
400 - Pool Deck 3,700 sf Pools	49,302	25 19															
Total 02000 - Concrete	51,045			1,786					2,021						2,286		
<b>04000 - Structural Repairs</b>																	
100 - Wood: Siding & Trim 19,204 sf All Buildings	199,794	40 24															
120 - Decking: Wood 388 sf Admin/Teen Center- Decking	7,159	40 29															
140 - Decking: Wood 716 sf Adult Center- Decking	13,210	40 29															
160 - Decking 388 sf Toddler Center- Decking	7,159	40 26															
180 - Decking: Wood 560 sf Commissary- Decking	10,332	40 29															
190 - Wood Railing 35 lf Administration/Teen Center	897	40 9										1,120					
200 - Wood Railing 72 lf Toddler Center	1,845	40 6							2,140								
210 - Wood Railing 106 lf Adult Center	3,477	40 9										4,342					
220 - Wood Railing 50 lf Commissary	1,640	40 9										2,048					
230 - Doors 2 Commissary Exterior Doors & Panic Hardware	2,788	30 14															3,939

See Section VI-b for Excluded Components

Calaveras Timber Trails  
30 Year Expense Forecast - Detailed  
2020/2021 Update- 2  
Prepared for the 2021/2022 Fiscal Year

Reserve Component	Current Replacement	Life Useful /	Cost	Remaining	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
240 - Doors Maintenance Shop- Roll Up Door	1,794	30	1			1,839													
250 - Doors Fire House- Overhead Door	1,537	30	1			1,576													
270 - Doors 2 Pool Building Library- 6' Sliding Glass Doors	3,690	25	2					3,877											
280 - Miscellaneous 3 Bulletin Board Structures	1,722	5	3					1,854					2,098					2,374	
Total 04000 - Structural Repairs	257,043					3,415	3,877	1,854			2,140		2,098	7,510				2,374	3,939
<b>04500 - Decking/Balconies</b>																			
110 - Structural 388 sf Admin/Teen Center-Support & Decking	13,919	40	9											17,384					
130 - Structural 716 sf Adult Center- Support & Decking	29,356	40	9											36,662					
150 - Structural 388 sf Toddler Center- Support & Decking	11,931	40	6								13,836								
170 - Structural 560 sf Commissary- Support & Decking	20,090	40	9											25,090					
Total 04500 - Decking/Balconies	75,296										13,836			79,135					
<b>05000 - Roofing</b>																			
200 - Low Slope: BUR 3 Squares- Tool Shed	1,230	20	1			1,261													
300 - Pitched: Metal 15 Squares- Administration/Teen Center	19,065	35	9											23,810					
304 - Pitched: Metal 17 Squares- Toddler Center	21,607	35	9											26,984					
308 - Pitched: Metal 30 Squares- Hani Pavilion	49,200	35	19																
400 - Pitched: 3 Tab Composition 30 Squares- Pool Building & Shade Structure	12,300	20	19																
404 - Pitched: 3 Tab Composition 22 Squares- Commissary	9,020	20	1			9,245													
408 - Pitched: 3 Tab Composition 22 Squares- Adult Center	9,020	20	1			9,245													
416 - Pitched: 3 Tab Composition 9 Squares- Maintenance Shop	3,690	20	2					3,877											
428 - Pitched: 3 Tab Composition 18 Squares- Mobile Home #1	7,380	25	3					7,947											
432 - Pitched: 3 Tab Composition 18 Squares- Mobile Home #2	7,380	25	19																
436 - Pitched: 3 Tab Composition 67 Squares- [11] Comfort Stations	27,470	20	4						30,322										
440 - Pitched: 3 Tab Composition 6 Squares- [2] Comfort Stations	2,460	20	1			2,521													
444 - Pitched: 3 Tab Composition 10 Squares- [2] Comfort Stations	4,100	20	1			4,202													
448 - Pitched: 3 Tab Composition 7 Squares- [2] Comfort Stations	2,870	20	1			2,942													
500 - Pitched: Wood Shake 5 Squares- Tot Lot Picnic Pavilion	6,355	25	24																

See Section VI-b for Excluded Components

Calaveras Timber Trails  
30 Year Expense Forecast - Detailed  
2020/2021 Update- 2  
Prepared for the 2021/2022 Fiscal Year

Reserve Component			Current	Life	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	Replacement	Cost	Remaining	Useful /															
Total 05000 - Roofing		183,147				29,417	3,877	7,947	30,322					50,794					
<b>08000 - Rehab</b>																			
100 - General Administration/Teen Center		5,798	10	1		5,943											7,608		
104 - General Toddler Center		3,479	15	2			3,655												
108 - General Adult Center		15,375	15	14															21,724
112 - General Commissary		5,798	15	2			6,092												
116 - General Pool Building- Laundry & Library Rooms		5,125	20	4				5,657											
200 - General Mobile Home #1		6,500	15	4				7,175											
201 - General Furnace (2020/2021 Only)[nr:1]		2,811	1	0	2,811														
204 - General Mobile Home #2		6,150	15	13														8,478	
220 - Bathrooms 6 Comfort Stations		17,404	20	5					19,692										
224 - Bathrooms 6 Comfort Stations		17,404	20	6						20,184									
228 - Bathrooms 5 Comfort Stations		14,504	20	7							17,240								
232 - Bathrooms 6 Comfort Station Partitions		36,285	30	5					41,053										
236 - Bathrooms 6 Comfort Station Partitions		36,285	30	6						42,079									
240 - Bathrooms 5 Comfort Station Partitions		30,237	30	7							35,943								
244 - Bathrooms 2 Pool Building		13,919	18	5					15,749										
248 - Restrooms Toddler Center		3,480	18	10											4,455				
252 - Restrooms 2 Adult Center		6,960	18	2			7,312												
630 - Windows 13 Administration/Teen Center		9,327	40	1		9,561													
634 - Windows 11 Toddler Center		7,892	30	2			8,292												
638 - Windows 10 Adult Center		7,175	30	1		7,354													
639 - Windows 2 Glazed Panels (2020/2021 Only)[nr:1]		835	1	0	835														
642 - Windows 4 Pool Building		2,870	30	2			3,015												
646 - Windows 10 Commissary		7,175	30	3				7,727											
Total 08000 - Rehab		262,791			3,646	22,858	28,367	7,727	12,832	76,493	62,263	53,183		4,455	7,608		8,478	21,724	
<b>11000 - Gate Equipment</b>																			
290 - Gate Arm Control Assembly 2 Vehicle Gate Arms		14,745	10	0	14,745									18,875					

See Section VI-b for Excluded Components

Calaveras Timber Trails  
30 Year Expense Forecast - Detailed

2020/2021 Update- 2

Prepared for the 2021/2022 Fiscal Year

Reserve Component	Current Replacement	Life Useful /	Cost	Remaining	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
736 - Access Pad 2 Pool Gate	1,384	10	8										1,686						
740 - Telephone Entry System Vehicle Gate Entry System & Card Reader	3,075	10	7									3,655							
800 - Loops, Misc. Wiring Harness 3 Vehicle Gate Loops	2,000	10	0		2,000										2,560				
Total 11000 - Gate Equipment	21,204				16,745							3,655	1,686		21,435				
<b>12000 - Pool</b>																			
100 - Resurface 150 If Family Pool	21,000	12	7									24,962							
110 - Miscellaneous 150 If Family Pool- Rehab/Code Compliance	30,750	36	1		31,519														
114 - Resurface 140 If Adult Pool	19,600	12	2				20,592												27,694
124 - Miscellaneous Adult Pool- Rehab/Code Compliance	29,031	36	9											36,255					
700 - Equipment: Replacement Pool Building- Family Pool (50%)	2,319	5	2				2,436					2,757					3,119		
704 - Equipment: Replacement Pool Building- Adult Pool (50%)	2,029	5	1		2,080						2,354					2,663			
764 - Storage Reel 2 Pool Cover Reels	4,869	15	14																6,879
800 - Solar System 760 sf Pool Building & Shade Structure	13,243	12	2				13,913												18,712
Total 12000 - Pool	122,841					33,599	36,942				2,354	27,719		36,255		2,663	3,119		53,286
<b>17500 - Basketball / Sport Court</b>																			
300 - Basketball Standard 2 Basketball Standards	3,280	15	4						3,621										
Total 17500 - Basketball / Sport Court	3,280								3,621										
<b>18000 - Landscaping</b>																			
884 - Maintenance Equipment DR Mower- Maintenance Shop	2,899	15	2				3,045												
Total 18000 - Landscaping	2,899						3,045												
<b>21000 - Signage</b>																			
200 - Miscellaneous Community	1,158	3	2				1,217			1,310			1,411			1,520			1,637
792 - Monument Entry Monument	4,059	20	17																
Total 21000 - Signage	5,217						1,217			1,310			1,411			1,520			1,637
<b>22000 - Office Equipment</b>																			
200 - Computers, Misc. Administration Office (50%)	2,427	3	0		2,427			2,614			2,815			3,031			3,264		
Total 22000 - Office Equipment	2,427				2,427			2,614			2,815			3,031			3,264		
<b>23000 - Mechanical Equipment</b>																			
200 - Swamp Cooler Administration Office	615	15	14																869
250 - Swamp Cooler Commissary	464	15	3					500											

See Section VI-b for Excluded Components

Calaveras Timber Trails  
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2020/2021 Update- 2  
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Reserve Component	Current Replacement	Life Useful /	Cost	Remaining	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
600 - Water Heater 6 Comfort Stations 3,11,12,14,15,17	5,566	14	1			5,705													
610 - Water Heater 6 Comfort Stations 1,7,8,9,10,16	5,535	14	2				5,815												
620 - Water Heater 2 Comfort Stations 6 & 13	1,845	14	6								2,140								
630 - Water Heater 3 Comfort Stations 2, 5 & 4- Attic Water Heaters	1,045	14	1			1,072													
640 - Water Heater 4 Various Buildings- Attic Water Heaters	1,394	14	1			1,429													
650 - Water Heater 2 Pool Building Equipment Room	1,640	12	2				1,723												2,317
700 - Wall Furnaces Teen Center	1,158	15	4						1,278										
804 - Miscellaneous Adult Center- Mr Heater	928	25	16																
808 - HVAC Commissary- Day & Night Heater	1,742	15	1			1,786													
812 - Miscellaneous Maintenance Shop	1,394	30	9											1,741					
Total 23000 - Mechanical Equipment	23,327					9,991	7,538	500	1,278		2,140			1,741					3,186
<b>24600 - Safety / Access</b>																			
350 - Defibrillators 2 Administration/Teen Center & Pool	5,797	8	1			5,942								7,240					
620 - Hand Held Radios Business Band Radios & Base Stn	1,512	8	7									1,797							
700 - Video Monitoring System Administration Office & Pool	4,059	10	9											5,069					
701 - Video Monitoring System Cameras (2020/2021 Only)[nr:1]	912	1	0		912														
Total 24600 - Safety / Access	12,280				912	5,942						1,797		12,309					
<b>25000 - Flooring</b>																			
200 - Carpeting 59 Sq. Yds. Administration Office	2,177	10	7									2,588							
202 - Carpeting 67 Sq. Yds. Teen Center	2,472	10	1			2,534											3,244		
204 - Carpeting 123 Sq. Yds. Commissary	4,565	15	1			4,679													
208 - Vinyl 67 Sq. Yds. Toddler Center	2,472	10	8										3,012						
400 - Tile 224 sf Commissary Kitchen	2,296	25	9											2,867					
404 - Tile 160 sf Adult Center Kitchen	1,640	25	19																
600 - Vinyl 23 Sq. Yds. Pool Building Library	684	15	4						755										
Total 25000 - Flooring	16,306					7,213			755			2,588	3,012	2,867			3,244		
<b>26000 - Outdoor Equipment</b>																			
100 - Tot Lot: Play Equipment Playground	28,992	30	3					31,221											

See Section VI-b for Excluded Components

Calaveras Timber Trails  
30 Year Expense Forecast - Detailed  
2020/2021 Update- 2  
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Reserve Component	Current Replacement Cost	Life Useful /	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Total 26000 - Outdoor Equipment	28,992					31,221											
<b>27000 - Appliances</b>																	
200 - Refrigerator Commissary	1,158	12 3				1,247											
204 - Refrigerator Adult Center Kitchen	1,158	12 6							1,343								
234 - Freezer Administration/Teen Center- Chest Freezer	589	12 3				635											
238 - Freezer Commissary	1,158	12 3				1,247											
242 - Freezer Adult Center Kitchen	1,158	12 3				1,247											
266 - 4-Burner Stove & Oven Adult Center Kitchen	2,086	15 1		2,138													
270 - 4-Burner Stove & Oven Commissary- Kenmore	2,086	15 2			2,191												
296 - Stove: Exhaust Hood w/ Fan Commissary	3,013	30 9										3,763					
396 - Washer: Large Pool Building Laundry Room	984	10 1		1,009										1,291			
400 - Washer: Large Pool Building Laundry Room	984	10 1		1,009										1,291			
408 - Washer: Large Pool Building Laundry Room	984	10 1		1,009										1,291			
430 - Dryer: Large Pool Building Laundry Room	984	10 1		1,009										1,291			
434 - Dryer: Large Pool Building Laundry Room	984	10 1		1,009										1,291			
438 - Dryer: Large Pool Building Laundry Room	984	10 3				1,060										1,356	
880 - Gas Grill Commissary	1,742	25 9										2,176					
998 - Miscellaneous Commissary- 3 Compartment Sink	1,158	25 14															1,637
Total 27000 - Appliances	21,212			7,181	2,191	5,436			1,343			5,940		6,455		1,356	1,637
<b>28500 - Waste Water Treatment</b>																	
700 - Control Panel 2 Sewer Lift Stations & Plant (20%)	4,639	4 1		4,755				5,249				5,794				6,395	
820 - Pump 2 Sewer Lift Stations by Comfort Stns 3 & 6 (50%)	2,255	4 1		2,311				2,551				2,816				3,109	
824 - Pump Treatment Plant	8,697	1 1		8,915	9,137	9,366	9,600	9,840	10,086	10,338	10,597	10,862	11,133	11,411	11,697	11,989	12,289
825 - Pump Chemical Dispenser (2020/2021 Only)[nr:1]	1,152	1 0	1,152														
Total 28500 - Waste Water Treatment	16,743		1,152	15,981	9,137	9,366	9,600	17,640	10,086	10,338	10,597	19,471	11,133	11,411	11,697	21,493	12,289
<b>30000 - Miscellaneous</b>																	
160 - Fountain: Mechanical Entrance Pond Water Wheel	1,158	8 1		1,187								1,446					

See Section VI-b for Excluded Components

Calaveras Timber Trails  
30 Year Expense Forecast - Detailed

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Prepared for the 2021/2022 Fiscal Year

Reserve Component	Current Replacement Cost	Life Remaining	Useful /	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
720 - Equipment Duerr Log Splitter	2,086	20	4					2,302										
724 - Equipment Speedway Drain Cleaner	2,086	15	2			2,191												
810 - Maintenance Equipment Maintenance Shop	1,158	1	1		1,187	1,217	1,247	1,278	1,310	1,343	1,377	1,411	1,446	1,483	1,520	1,558	1,597	1,637
814 - Maintenance Equipment 2014 Bobcat Skid Steer	44,075	18	14															62,277
815 - Maintenance Equipment 2020/2021 Only[nr:1]	3,074	1	0	3,074														
820 - Vehicle 1988 GMC 3/4 Ton Green PU Truck	17,394	10	4					19,200										24,578
824 - Vehicle 2007 Ford	13,917	10	6							16,140								
828 - Vehicle 1988 Dodge 1/2 Ton Fire PU Truck	17,394	10	4					19,200										24,578
832 - Vehicle 2005 Chevrolet Dump Truck	18,450	10	2			19,384										24,813		
836 - Vehicle 2000 GM Pump PU Truck	13,919	10	6							16,142								
840 - Vehicle 1997 Ford F250 4 X 4	17,394	10	4					19,200										24,578
878 - Golf Cart 1997 EZ GO Golf Cart	7,175	10	4					7,920										10,138
882 - Golf Cart 1998 EZ GO Golf Cart	7,175	10	4					7,920										10,138
900 - Generator 2 Generator Mfg Home #1 & #2	9,020	30	7								10,722							
910 - Misc. Maint. Repairs Clean & Haul Toxic Waste- Pond	46,386	25	2			48,735												
920 - Plumbing 90 Frost Free Hydrants	6,457	3	2			6,784		7,306				7,868			8,473			9,124
930 - Utilities Community	6,960	1	1		7,134	7,312	7,495	7,682	7,874	8,071	8,273	8,480	8,692	8,909	9,132	9,360	9,594	9,834
Total 30000 - Miscellaneous	235,281			3,074	9,508	85,624	8,742	84,703	16,491	41,697	20,372	17,759	11,585	10,392	19,124	35,731	11,191	176,881
Total Expenditures Inflated @ 2.50%				73,956	355,513	193,919	294,589	155,827	124,969	154,054	361,588	284,547	245,026	62,162	69,428	327,538	60,773	290,857
Total Current Replacement Cost	2,358,909																	



See Section VI-b for Excluded Components

Calaveras Timber Trails  
30 Year Expense Forecast - Detailed  
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Prepared for the 2021/2022 Fiscal Year

Reserve Component	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46	2046/47	2047/48	2048/49	2049/50
<b>01000 - Paving</b>															
280 - Asphalt: Ongoing Repairs 374,656 sf Streets (1%)	16,685	17,103	17,530	17,968	18,418	18,878	19,350	19,834	20,330	20,838	21,359	21,893	22,440	23,001	23,576
281 - Asphalt: Ongoing Repairs Streets (2020/2021 Only)[nr:1]															
300 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 1 (20%)							322,499								
304 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 2 (20%)									338,825						
308 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 3 (20%)													373,999		
312 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 4 (20%)														383,349	
316 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 5 (20%)															
Total 01000 - Paving	16,685	17,103	17,530	17,968	18,418	18,878	341,848	19,834	359,155	20,838	21,359	21,893	396,439	406,350	23,576
<b>02000 - Concrete</b>															
220 - Walkways Comfort Stations		2,587					2,927					3,311			
400 - Pool Deck 3,700 sf Pools					78,817										
Total 02000 - Concrete		2,587			78,817		2,927					3,311			
<b>04000 - Structural Repairs</b>															
100 - Wood: Siding & Trim 19,204 sf All Buildings									361,372						
120 - Decking: Wood 388 sf Admin/Teen Center- Decking															14,649
140 - Decking: Wood 716 sf Adult Center- Decking															27,033
160 - Decking 388 sf Toddler Center- Decking												13,603			
180 - Decking: Wood 560 sf Commissary- Decking															21,143
190 - Wood Railing 35 lf Administration/Teen Center															
200 - Wood Railing 72 lf Toddler Center															
210 - Wood Railing 106 lf Adult Center															
220 - Wood Railing 50 lf Commissary															
230 - Doors 2 Commissary Exterior Doors & Panic Hardware															
240 - Doors Maintenance Shop- Roll Up Door															
250 - Doors Fire House- Overhead Door															
270 - Doors 2 Pool Building Library- 6' Sliding Glass Doors													7,187		
280 - Miscellaneous 3 Bulletin Board Structures				2,686					3,039					3,438	

See Section VI-b for Excluded Components

Reserve Component	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46	2046/47	2047/48	2048/49	2049/50
Total 04000 - Structural Repairs				2,686					3,039	361,372		13,603	7,187	3,438	62,826
<b>04500 - Decking/Balconies</b>															
110 - Structural 388 sf Admin/Teen Center-Support & Decking															
130 - Structural 716 sf Adult Center- Support & Decking															
150 - Structural 388 sf Toddler Center- Support & Decking															
170 - Structural 560 sf Commissary- Support & Decking															
Total 04500 - Decking/Balconies															
<b>05000 - Roofing</b>															
200 - Low Slope: BUR 3 Squares- Tool Shed							2,066								
300 - Pitched: Metal 15 Squares- Administration/Teen Center															
304 - Pitched: Metal 17 Squares- Toddler Center															
308 - Pitched: Metal 30 Squares- Hani Pavilion					78,654										
400 - Pitched: 3 Tab Composition 30 Squares- Pool Building & Shade Structure					19,663										
404 - Pitched: 3 Tab Composition 22 Squares- Commissary							15,150								
408 - Pitched: 3 Tab Composition 22 Squares- Adult Center							15,150								
416 - Pitched: 3 Tab Composition 9 Squares- Maintenance Shop								6,353							
428 - Pitched: 3 Tab Composition 18 Squares- Mobile Home #1														14,734	
432 - Pitched: 3 Tab Composition 18 Squares- Mobile Home #2					11,798										
436 - Pitched: 3 Tab Composition 67 Squares- [11] Comfort Stations										49,686					
440 - Pitched: 3 Tab Composition 6 Squares- [2] Comfort Stations							4,132								
444 - Pitched: 3 Tab Composition 10 Squares- [2] Comfort Stations							6,886								
448 - Pitched: 3 Tab Composition 7 Squares- [2] Comfort Stations							4,820								
500 - Pitched: Wood Shake 5 Squares- Tot Lot Picnic Pavilion										11,494					
Total 05000 - Roofing					110,115		48,204	6,353		61,180				14,734	
<b>08000 - Rehab</b>															
100 - General Administration/Teen Center							9,739								
104 - General Toddler Center				5,294											
108 - General Adult Center															31,464

See Section VI-b for Excluded Components

Calaveras Timber Trails  
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Prepared for the 2021/2022 Fiscal Year

Reserve Component	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46	2046/47	2047/48	2048/49	2049/50
112 - General Commissary			8,823												
116 - General Pool Building- Laundry & Library Rooms										9,270					
200 - General Mobile Home #1					10,391										
201 - General Furnace (2020/2021 Only)[nr:1]															
204 - General Mobile Home #2														12,278	
220 - Bathrooms 6 Comfort Stations											32,267				
224 - Bathrooms 6 Comfort Stations												33,074			
228 - Bathrooms 5 Comfort Stations													28,250		
232 - Bathrooms 6 Comfort Station Partitions															
236 - Bathrooms 6 Comfort Station Partitions															
240 - Bathrooms 5 Comfort Station Partitions															
244 - Bathrooms 2 Pool Building									24,562						
248 - Restrooms Toddler Center														6,948	
252 - Restrooms 2 Adult Center						11,404									
630 - Windows 13 Administration/Teen Center															
634 - Windows 11 Toddler Center															
638 - Windows 10 Adult Center															
639 - Windows 2 Glazed Panels (2020/2021 Only)[nr:1]															
642 - Windows 4 Pool Building															
646 - Windows 10 Commissary															
Total 08000 - Rehab			14,117		10,391	11,404	9,739		24,562	9,270	32,267	33,074	28,250	19,226	31,464
<b>11000 - Gate Equipment</b>															
290 - Gate Arm Control Assembly 2 Vehicle Gate Arms						24,161									
736 - Access Pad 2 Pool Gate				2,158										2,763	
740 - Telephone Entry System Vehicle Gate Entry System & Card Reader			4,679										5,989		
800 - Loops, Misc. Wiring Harness 3 Vehicle Gate Loops						3,277									
Total 11000 - Gate Equipment			4,679	2,158		27,439							5,989	2,763	
<b>12000 - Pool</b>															

See Section VI-b for Excluded Components

Calaveras Timber Trails  
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Reserve Component	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46	2046/47	2047/48	2048/49	2049/50
100 - Resurface 150 If Family Pool					33,572										
110 - Miscellaneous 150 If Family Pool- Rehab/Code Compliance															
114 - Resurface 140 If Adult Pool												37,246			
124 - Miscellaneous Adult Pool- Rehab/Code Compliance															
700 - Equipment: Replacement Pool Building- Family Pool (50%)			3,529					3,992					4,517		
704 - Equipment: Replacement Pool Building- Adult Pool (50%)		3,013					3,409					3,857			
764 - Storage Reel 2 Pool Cover Reels															9,963
800 - Solar System 760 sf Pool Building & Shade Structure												25,166			
Total 12000 - Pool		3,013	3,529		33,572		3,409	3,992				66,268	4,517		9,963
<b>17500 - Basketball / Sport Court</b>															
300 - Basketball Standard 2 Basketball Standards					5,244										
Total 17500 - Basketball / Sport Court					5,244										
<b>18000 - Landscaping</b>															
884 - Maintenance Equipment DR Mower- Maintenance Shop			4,411												
Total 18000 - Landscaping			4,411												
<b>21000 - Signage</b>															
200 - Miscellaneous Community			1,762			1,898			2,044			2,201			2,370
792 - Monument Entry Monument			6,176												
Total 21000 - Signage			7,939			1,898			2,044			2,201			2,370
<b>22000 - Office Equipment</b>															
200 - Computers, Misc. Administration Office (50%)		3,515		3,785		4,076				4,390		4,727			
Total 22000 - Office Equipment		3,515		3,785		4,076				4,390		4,727			
<b>23000 - Mechanical Equipment</b>															
200 - Swamp Cooler Administration Office															1,259
250 - Swamp Cooler Commissary				724											
600 - Water Heater 6 Comfort Stations 3,11,12,14,15,17		8,061													11,390
610 - Water Heater 6 Comfort Stations 1,7,8,9,10,16		8,217													
620 - Water Heater 2 Comfort Stations 6 & 13						3,023									
630 - Water Heater 3 Comfort Stations 2, 5 & 4- Attic Water Heaters		1,514													2,140

See Section VI-b for Excluded Components

Calaveras Timber Trails  
30 Year Expense Forecast - Detailed  
2020/2021 Update- 2  
Prepared for the 2021/2022 Fiscal Year

Reserve Component	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46	2046/47	2047/48	2048/49	2049/50
640 - Water Heater 4 Various Buildings- Attic Water Heaters	2,019														2,853
650 - Water Heater 2 Pool Building Equipment Room												3,116			
700 - Wall Furnaces Teen Center					1,852										
804 - Miscellaneous Adult Center- Mr Heater		1,377													
808 - HVAC Commissary- Day & Night Heater		2,587													
812 - Miscellaneous Maintenance Shop															
Total 23000 - Mechanical Equipment	11,594	12,181		724	1,852	3,023						3,116			17,641
<b>24600 - Safety / Access</b>															
350 - Defibrillators 2 Administration/Teen Center & Pool			8,821								10,748				
620 - Hand Held Radios Business Band Radios & Base Stn	2,190								2,668						
700 - Video Monitoring System Administration Office & Pool					6,489										8,306
701 - Video Monitoring System Cameras (2020/2021 Only)[nr:1]															
Total 24600 - Safety / Access	2,190		8,821		6,489				2,668		10,748				8,306
<b>25000 - Flooring</b>															
200 - Carpeting 59 Sq. Yds. Administration Office			3,313										4,241		
202 - Carpeting 67 Sq. Yds. Teen Center							4,152								
204 - Carpeting 123 Sq. Yds. Commissary		6,776													
208 - Vinyl 67 Sq. Yds. Toddler Center				3,856										4,936	
400 - Tile 224 sf Commissary Kitchen															
404 - Tile 160 sf Adult Center Kitchen					2,622										
600 - Vinyl 23 Sq. Yds. Pool Building Library					1,093										
Total 25000 - Flooring		6,776	3,313	3,856	3,715		4,152						4,241	4,936	
<b>26000 - Outdoor Equipment</b>															
100 - Tot Lot: Play Equipment Playground															
Total 26000 - Outdoor Equipment															
<b>27000 - Appliances</b>															
200 - Refrigerator Commissary	1,677												2,256		
204 - Refrigerator Adult Center Kitchen				1,806											
234 - Freezer Administration/Teen Center- Chest Freezer	854												1,148		

See Section VI-b for Excluded Components

Calaveras Timber Trails  
30 Year Expense Forecast - Detailed  
2020/2021 Update- 2  
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Reserve Component	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46	2046/47	2047/48	2048/49	2049/50
238 - Freezer Commissary	1,677												2,256		
242 - Freezer Adult Center Kitchen	1,677												2,256		
266 - 4-Burner Stove & Oven Adult Center Kitchen		3,096													
270 - 4-Burner Stove & Oven Commissary- Kenmore			3,174												
296 - Stove: Exhaust Hood w/ Fan Commissary															
396 - Washer: Large Pool Building Laundry Room							1,653								
400 - Washer: Large Pool Building Laundry Room							1,653								
408 - Washer: Large Pool Building Laundry Room							1,653								
430 - Dryer: Large Pool Building Laundry Room							1,653								
434 - Dryer: Large Pool Building Laundry Room							1,653								
438 - Dryer: Large Pool Building Laundry Room									1,736						
880 - Gas Grill Commissary															
998 - Miscellaneous Commissary- 3 Compartment Sink															
Total 27000 - Appliances	5,886	3,096	3,174	1,806			8,264		1,736				7,916		
<b>28500 - Waste Water Treatment</b>															
700 - Control Panel 2 Sewer Lift Stations & Plant (20%)			7,059				7,792				8,601				9,494
820 - Pump 2 Sewer Lift Stations by Comfort Stns 3 & 6 (50%)			3,431				3,787				4,181				4,615
824 - Pump Treatment Plant	12,596	12,911	13,234	13,565	13,904	14,251	14,608	14,973	15,347	15,731	16,124	16,527	16,940	17,364	17,798
825 - Pump Chemical Dispenser (2020/2021 Only)[nr:1]															
Total 28500 - Waste Water Treatment	12,596	12,911	23,724	13,565	13,904	14,251	26,187	14,973	15,347	15,731	28,905	16,527	16,940	17,364	31,906
<b>30000 - Miscellaneous</b>															
160 - Fountain: Mechanical Entrance Pond Water Wheel			1,762								2,147				
720 - Equipment Duerr Log Splitter										3,773					
724 - Equipment Speedway Drain Cleaner			3,174												
810 - Maintenance Equipment Maintenance Shop	1,677	1,719	1,762	1,806	1,852	1,898	1,945	1,994	2,044	2,095	2,147	2,201	2,256	2,312	2,370
814 - Maintenance Equipment 2014 Bobcat Skid Steer															
815 - Maintenance Equipment 2020/2021 Only[nr:1]															

See Section VI-b for Excluded Components

Calaveras Timber Trails  
30 Year Expense Forecast - Detailed

2020/2021 Update- 2

Prepared for the 2021/2022 Fiscal Year

Reserve Component	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46	2046/47	2047/48	2048/49	2049/50
820 - Vehicle 1988 GMC 3/4 Ton Green PU Truck										31,461					
824 - Vehicle 2007 Ford		20,661										26,447			
828 - Vehicle 1988 Dodge 1/2 Ton Fire PU Truck										31,461					
832 - Vehicle 2005 Chevrolet Dump Truck								31,763							
836 - Vehicle 2000 GM Pump PU Truck		20,664										26,451			
840 - Vehicle 1997 Ford F250 4 X 4										31,461					
878 - Golf Cart 1997 EZ GO Golf Cart										12,978					
882 - Golf Cart 1998 EZ GO Golf Cart										12,978					
900 - Generator 2 Generator Mfg Home #1 & #2															
910 - Misc. Maint. Repairs Clean & Haul Toxic Waste- Pond												90,351			
920 - Plumbing 90 Frost Free Hydrants			9,826			10,581			11,395			12,271			13,215
930 - Utilities Community	10,080	10,332	10,590	10,855	11,126	11,404	11,689	11,982	12,281	12,588	12,903	13,226	13,556	13,895	14,242
Total 30000 - Miscellaneous	11,757	53,375	27,115	12,661	12,978	23,884	13,635	45,739	25,720	138,796	17,198	80,596	106,164	16,208	29,827
Total Expenditures Inflated @ 2.50%	64,223	111,041	118,351	59,210	295,493	100,777	462,441	90,890	434,271	611,576	110,477	240,590	582,372	485,018	217,880

# 30 Year Reserve Funding Plan Cash Flow Method

2020/2021 Update- 2

Prepared for the 2021/2022 Fiscal Year

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Beginning Balance</b>	374,233	356,552	212,368	233,535	158,687	227,923	335,503	421,811	306,057	271,616
<b>Inflated Expenditures @ 2.5%</b>	73,956	355,513	193,919	294,589	155,827	124,969	154,054	361,588	284,547	245,026
<b>Reserve Contribution</b>	48,145	205,000	210,125	215,378	220,762	226,281	231,938	237,736	243,679	249,771
<i>Campsites/month @ 500</i>	8.02	34.17	35.02	35.90	36.79	37.71	38.66	39.62	40.61	41.63
<i>Percentage Increase</i>		325.8%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
<b>Special Assessments / Other</b>	0	0	0	0	0	0	0	0	0	0
<b>Interest After Tax @ 2.25%</b>	8,130	6,329	4,961	4,363	4,301	6,268	8,425	8,097	6,427	6,165
<b>Ending Balance</b>	356,552	212,368	233,535	158,687	227,923	335,503	421,811	306,057	271,616	282,525

	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40
<b>Beginning Balance</b>	282,525	484,916	690,985	647,310	879,218	890,642	1,138,650	1,352,216	1,570,701	1,853,909
<b>Inflated Expenditures @ 2.5%</b>	62,162	69,428	327,538	60,773	290,857	64,223	111,041	118,351	59,210	295,493
<b>Reserve Contribution</b>	256,015	262,415	268,975	275,699	282,591	289,656	296,897	304,319	304,319	304,319
<i>Campsites/month @ 500</i>	42.67	43.74	44.83	45.95	47.10	48.28	49.48	50.72	50.72	50.72
<i>Percentage Increase</i>	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	0.0%	0.0%
<b>Special Assessments / Other</b>	0	0	0	0	0	0	0	0	0	0
<b>Interest After Tax @ 2.25%</b>	8,538	13,082	14,888	16,982	19,689	22,576	27,711	32,517	38,098	41,812
<b>Ending Balance</b>	484,916	690,985	647,310	879,218	890,642	1,138,650	1,352,216	1,570,701	1,853,909	1,904,546

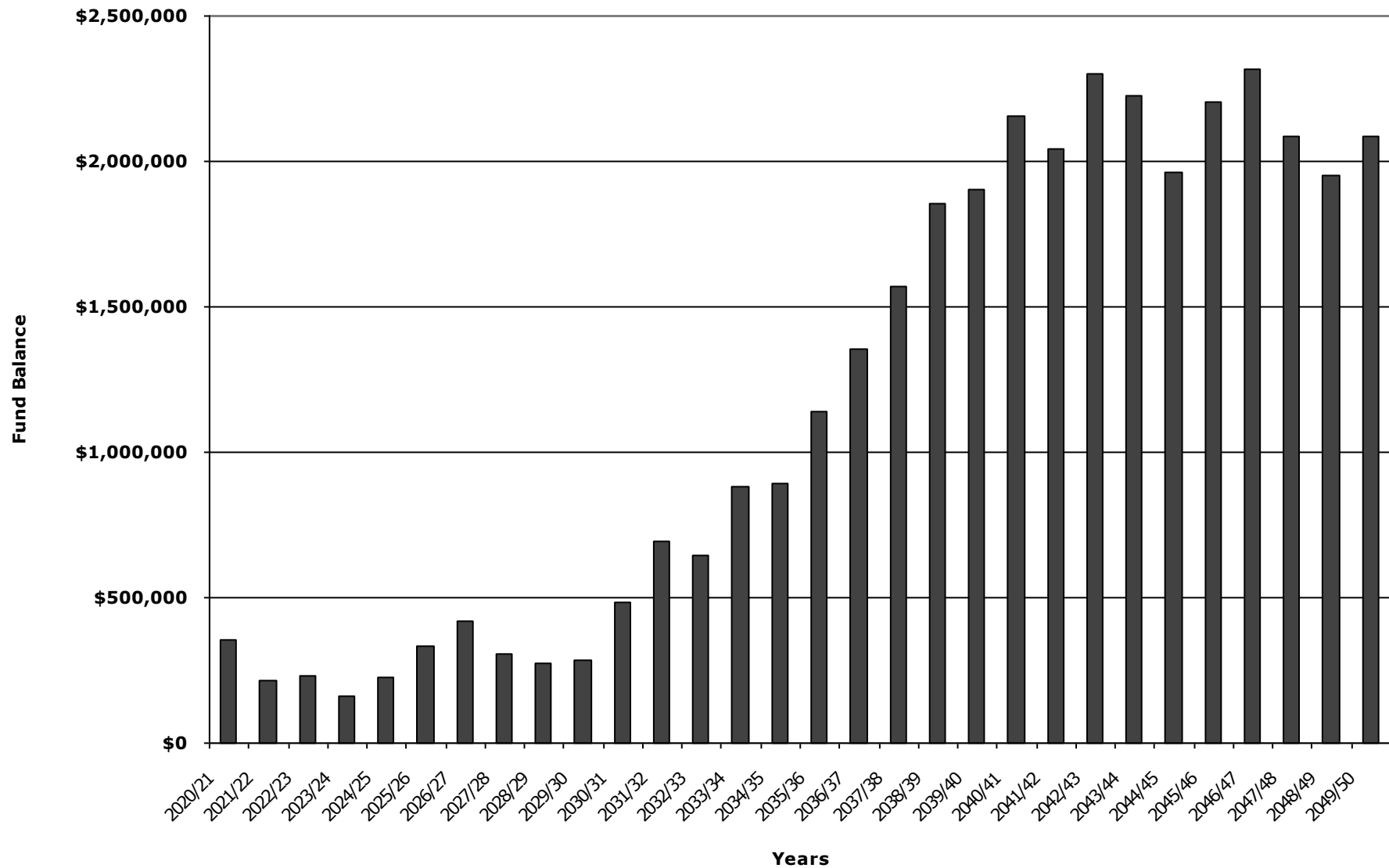
	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46	2046/47	2047/48	2048/49	2049/50
<b>Beginning Balance</b>	1,904,546	2,153,231	2,041,778	2,303,548	2,223,964	1,963,290	2,203,487	2,317,511	2,088,475	1,952,733
<b>Inflated Expenditures @ 2.5%</b>	100,777	462,441	90,890	434,271	611,576	110,477	240,590	582,372	485,018	217,880
<b>Reserve Contribution</b>	304,319	304,319	304,319	304,319	304,319	304,319	304,319	304,319	304,319	304,319
<i>Campsites/month @ 500</i>	50.72	50.72	50.72	50.72	50.72	50.72	50.72	50.72	50.72	50.72
<i>Percentage Increase</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Special Assessments / Other</b>	0	0	0	0	0	0	0	0	0	0
<b>Interest After Tax @ 2.25%</b>	45,142	46,669	48,341	50,368	46,583	46,355	50,295	49,016	44,958	44,909
<b>Ending Balance</b>	2,153,231	2,041,778	2,303,548	2,223,964	1,963,290	2,203,487	2,317,511	2,088,475	1,952,733	2,084,081



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

2020/2021 Update- 2

Prepared for the 2021/2022 Fiscal Year



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

2020/2021 Update- 2

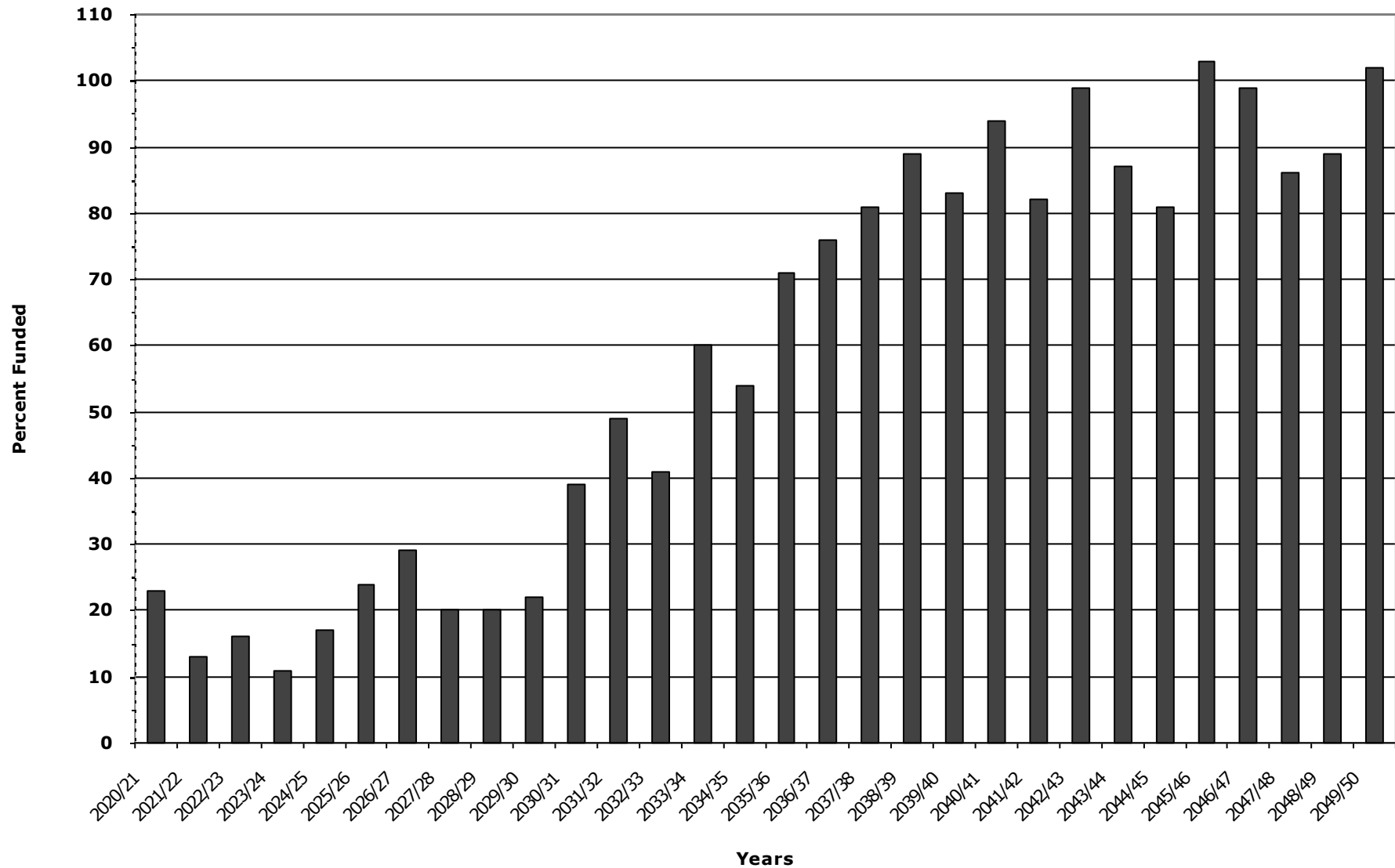
Prepared for the 2021/2022 Fiscal Year

Year	Beginning Balance	Fully Funded Balance	Percent Funded	Inflated Expenditures @ 2.50%	Reserve Contribution	Special Assessments & Other Contributions	Interest	Ending Balance
2020/21	374,233	1,546,766	23.1%	73,956	48,145	0	8,130	356,552
2021/22	356,552	1,642,778	12.9%	355,513	205,000	0	6,329	212,368
2022/23	212,368	1,470,808	15.9%	193,919	210,125	0	4,961	233,535
2023/24	233,535	1,463,957	10.8%	294,589	215,378	0	4,363	158,687
2024/25	158,687	1,357,625	16.8%	155,827	220,762	0	4,301	227,923
2025/26	227,923	1,394,843	24.1%	124,969	226,281	0	6,268	335,503
2026/27	335,503	1,468,695	28.7%	154,054	231,938	0	8,425	421,811
2027/28	421,811	1,518,759	20.2%	361,588	237,736	0	8,097	306,057
2028/29	306,057	1,361,633	19.9%	284,547	243,679	0	6,427	271,616
2029/30	271,616	1,283,934	22.0%	245,026	249,771	0	6,165	282,525
2030/31	282,525	1,249,300	38.8%	62,162	256,015	0	8,538	484,916
2031/32	484,916	1,405,847	49.2%	69,428	262,415	0	13,082	690,985
2032/33	690,985	1,563,584	41.4%	327,538	268,975	0	14,888	647,310
2033/34	647,310	1,465,546	60.0%	60,773	275,699	0	16,982	879,218
2034/35	879,218	1,643,457	54.2%	290,857	282,591	0	19,689	890,642
2035/36	890,642	1,595,068	71.4%	64,223	289,656	0	22,576	1,138,650
2036/37	1,138,650	1,782,986	75.8%	111,041	296,897	0	27,711	1,352,216
2037/38	1,352,216	1,932,959	81.3%	118,351	304,319	0	32,517	1,570,701
2038/39	1,570,701	2,084,671	88.9%	59,210	304,319	0	38,098	1,853,909
2039/40	1,853,909	2,306,411	82.6%	295,493	304,319	0	41,812	1,904,546
2040/41	1,904,546	2,297,263	93.7%	100,777	304,319	0	45,142	2,153,231
2041/42	2,153,231	2,493,372	81.9%	462,441	304,319	0	46,669	2,041,778
2042/43	2,041,778	2,329,728	98.9%	90,890	304,319	0	48,341	2,303,548
2043/44	2,303,548	2,549,033	87.2%	434,271	304,319	0	50,368	2,223,964
2044/45	2,223,964	2,428,210	80.9%	611,576	304,319	0	46,583	1,963,290
2045/46	1,963,290	2,129,144	103.5%	110,477	304,319	0	46,355	2,203,487
2046/47	2,203,487	2,342,906	98.9%	240,590	304,319	0	50,295	2,317,511
2047/48	2,317,511	2,435,489	85.8%	582,372	304,319	0	49,016	2,088,475
2048/49	2,088,475	2,187,077	89.3%	485,018	304,319	0	44,958	1,952,733
2049/50	1,952,733	2,039,432	102.2%	217,880	304,319	0	44,909	2,084,081

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

2020/2021 Update- 2

Prepared for the 2021/2022 Fiscal Year



## Reserve Fund Balance Forecast Component Method

2020/2021 Update- 2

Prepared for the 2021/2022 Fiscal Year

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	% Per Year Straight Line	2021/2022 Line Item Contribution based on Cash Flow Method
<b>01000 - Paving</b>									
280 - Asphalt: Ongoing Repairs 374,656 sf Streets (1%)	11,521	1	1	11,809	5,904	5,760	11,809	3.85%	7,886
281 - Asphalt: Ongoing Repairs Streets (2020/2021 Only)[nr:1]	46,000	1	0	0	0	46,000	0	0.00%	0
300 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 1 (20%)	192,011	20	1	196,811	9,841	182,411	196,811	6.41%	13,144
304 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 2 (20%)	192,011	20	3	206,775	10,339	163,210	177,130	6.74%	13,809
308 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 3 (20%)	192,011	20	7	228,241	11,412	124,807	137,768	7.44%	15,243
312 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 4 (20%)	192,011	20	8	233,947	11,697	115,207	127,927	7.62%	15,624
316 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 5 (20%)	192,011	20	12	258,234	12,912	76,804	88,565	8.41%	17,246
Sub-total [01000 - Paving]	1,017,577			1,135,817	62,105	714,199	740,011	40.46%	82,952
<b>02000 - Concrete</b>									
220 - Walkways Comfort Stations	1,743	5	1	1,786	357	1,394	1,786	0.23%	477
400 - Pool Deck 3,700 sf Pools	49,302	25	19	78,817	3,153	11,833	14,150	2.05%	4,211
Sub-total [02000 - Concrete]	51,045			80,604	3,510	13,227	15,936	2.29%	4,688

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	% Per Year Straight Line	2021/2022 Line Item Contribution based on Cash Flow Method
<b>04000 - Structural Repairs</b>									
100 - Wood: Siding & Trim 19,204 sf All Buildings	199,794	40	24	361,372	9,034	79,917	87,035	5.89%	12,067
120 - Decking: Wood 388 sf Admin/Teen Center- Decking	7,159	40	29	14,649	366	1,969	2,201	0.24%	489
140 - Decking: Wood 716 sf Adult Center- Decking	13,210	40	29	27,033	676	3,633	4,062	0.44%	903
160 - Decking 388 sf Toddler Center- Decking	7,159	40	26	13,603	340	2,506	2,752	0.22%	454
180 - Decking: Wood 560 sf Commissary- Decking	10,332	40	29	21,143	529	2,841	3,177	0.34%	706
190 - Wood Railing 35 lf Administration/Teen Center	897	40	9	1,120	28	695	735	0.02%	37
200 - Wood Railing 72 lf Toddler Center	1,845	40	6	2,140	53	1,568	1,655	0.03%	71
210 - Wood Railing 106 lf Adult Center	3,477	40	9	4,342	109	2,695	2,851	0.07%	145
220 - Wood Railing 50 lf Commissary	1,640	40	9	2,048	51	1,271	1,345	0.03%	68
230 - Doors 2 Commissary Exterior Doors & Panic Hardware	2,788	30	14	3,939	131	1,487	1,619	0.09%	175
240 - Doors Maintenance Shop- Roll Up Door	1,794	30	1	1,839	61	1,734	1,839	0.04%	82
250 - Doors Fire House- Overhead Door	1,538	30	1	1,576	53	1,486	1,576	0.03%	70
270 - Doors 2 Pool Building Library- 6' Sliding Glass Doors	3,690	25	2	3,877	155	3,395	3,631	0.10%	207
280 - Miscellaneous 3 Bulletin Board Structures	1,722	5	3	1,854	371	689	1,059	0.24%	495
Sub-total [04000 - Structural Repairs]	257,043			460,537	11,957	105,885	115,537	7.79%	15,971
<b>04500 - Decking/Balconies</b>									
110 - Structural 388 sf Admin/Teen Center-Support & Decking	13,919	40	9	17,384	435	10,788	11,414	0.28%	580
130 - Structural 716 sf Adult Center- Support & Decking	29,356	40	9	36,662	917	22,751	24,072	0.60%	1,224
150 - Structural 388 sf Toddler Center- Support & Decking	11,931	40	6	13,836	346	10,141	10,701	0.23%	462
170 - Structural 560 sf Commissary- Support & Decking	20,090	40	9	25,090	627	15,570	16,474	0.41%	838
Sub-total [04500 - Decking/Balconies]	75,296			92,971	2,324	59,250	62,660	1.51%	3,105

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	% Per Year Straight Line	2021/2022 Line Item Contribution based on Cash Flow Method
<b>05000 - Roofing</b>									
200 - Low Slope: BUR 3 Squares- Tool Shed	1,230	20	1	1,261	63	1,169	1,261	0.04%	84
300 - Pitched: Metal 15 Squares- Administration/Teen Center	19,065	35	9	23,810	680	14,163	15,075	0.44%	909
304 - Pitched: Metal 17 Squares- Toddler Center	21,607	35	9	26,984	771	16,051	17,085	0.50%	1,030
308 - Pitched: Metal 30 Squares- Hani Pavilion	49,200	35	19	78,654	2,247	22,491	24,495	1.46%	3,002
400 - Pitched: 3 Tab Composition 30 Squares- Pool Building & Shade Structure	12,300	20	19	19,663	983	615	1,261	0.64%	1,313
404 - Pitched: 3 Tab Composition 22 Squares- Commissary	9,020	20	1	9,245	462	8,569	9,246	0.30%	617
408 - Pitched: 3 Tab Composition 22 Squares- Adult Center	9,020	20	1	9,245	462	8,569	9,246	0.30%	617
416 - Pitched: 3 Tab Composition 9 Squares- Maintenance Shop	3,690	20	2	3,877	194	3,321	3,593	0.13%	259
428 - Pitched: 3 Tab Composition 18 Squares- Mobile Home #1	7,380	25	3	7,947	318	6,494	6,959	0.21%	425
432 - Pitched: 3 Tab Composition 18 Squares- Mobile Home #2	7,380	25	19	11,798	472	1,771	2,118	0.31%	630
436 - Pitched: 3 Tab Composition 67 Squares- [11] Comfort Stations	27,470	20	4	30,322	1,516	21,976	23,933	0.99%	2,025
440 - Pitched: 3 Tab Composition 6 Squares- [2] Comfort Stations	2,460	20	1	2,521	126	2,337	2,522	0.08%	168
444 - Pitched: 3 Tab Composition 10 Squares- [2] Comfort Stations	4,100	20	1	4,202	210	3,895	4,203	0.14%	281
448 - Pitched: 3 Tab Composition 7 Squares- [2] Comfort Stations	2,870	20	1	2,942	147	2,727	2,942	0.10%	196
500 - Pitched: Wood Shake 5 Squares- Tot Lot Picnic Pavilion	6,355	25	24	11,494	460	254	521	0.30%	614
Sub-total [05000 - Roofing]	183,147			243,967	9,112	114,402	124,458	5.94%	12,171

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	% Per Year Straight Line	2021/2022 Line Item Contribution based on Cash Flow Method
<b>08000 - Rehab</b>									
100 - General Administration/Teen Center	5,798	10	1	5,943	594	5,219	5,943	0.39%	794
104 - General Toddler Center	3,479	15	2	3,655	244	3,015	3,328	0.16%	325
108 - General Adult Center	15,375	15	14	21,724	1,448	1,025	2,101	0.94%	1,934
112 - General Commissary	5,798	15	2	6,092	406	5,025	5,547	0.26%	542
116 - General Pool Building- Laundry & Library Rooms	5,125	20	4	5,657	283	4,100	4,465	0.18%	378
200 - General Mobile Home #1	6,500	15	4	7,175	478	4,767	5,330	0.31%	639
201 - General Furnace (2020/2021 Only)[nr:1]	2,811	1	0	0	0	2,811	0	0.00%	0
204 - General Mobile Home #2	6,150	15	13	8,478	565	820	1,261	0.37%	755
220 - Bathrooms 6 Comfort Stations	17,404	20	5	19,692	985	13,053	14,272	0.64%	1,315
224 - Bathrooms 6 Comfort Stations	17,404	20	6	20,184	1,009	12,183	13,380	0.66%	1,348
228 - Bathrooms 5 Comfort Stations	14,504	20	7	17,240	862	9,427	10,406	0.56%	1,151
232 - Bathrooms 6 Comfort Station Partitions	36,285	30	5	41,053	1,368	30,238	32,233	0.89%	1,828
236 - Bathrooms 6 Comfort Station Partitions	36,285	30	6	42,079	1,403	29,028	30,993	0.91%	1,873
240 - Bathrooms 5 Comfort Station Partitions	30,237	30	7	35,943	1,198	23,182	24,795	0.78%	1,600
244 - Bathrooms 2 Pool Building	13,919	18	5	15,749	875	10,053	11,097	0.57%	1,169
248 - Restrooms Toddler Center	3,480	18	10	4,455	247	1,547	1,783	0.16%	331
252 - Restrooms 2 Adult Center	6,960	18	2	7,312	406	6,186	6,737	0.26%	543
630 - Windows 13 Administration/Teen Center	9,327	40	1	9,561	239	9,094	9,561	0.16%	319
634 - Windows 11 Toddler Center	7,892	30	2	8,292	276	7,366	7,820	0.18%	369
638 - Windows 10 Adult Center	7,175	30	1	7,354	245	6,936	7,354	0.16%	327
639 - Windows 2 Glazed Panels (2020/2021 Only)[nr:1]	835	1	0	0	0	835	0	0.00%	0

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	% Per Year Straight Line	2021/2022 Line Item Contribution based on Cash Flow Method
<b>08000 - Rehab</b>									
642 - Windows 4 Pool Building	2,870	30	2	3,015	101	2,679	2,844	0.07%	134
646 - Windows 10 Commissary	7,175	30	3	7,727	258	6,458	6,864	0.17%	344
Sub-total [08000 - Rehab]	262,791			298,381	13,491	195,047	208,116	8.79%	18,020
<b>11000 - Gate Equipment</b>									
290 - Gate Arm Control Assembly 2 Vehicle Gate Arms	14,745	10	0	14,745	1,475	14,745	1,511	0.96%	1,969
736 - Access Pad 2 Pool Gate	1,384	10	8	1,686	169	277	425	0.11%	225
740 - Telephone Entry System Vehicle Gate Entry System & Card Reader	3,075	10	7	3,655	366	923	1,261	0.24%	488
800 - Loops, Misc. Wiring Harness 3 Vehicle Gate Loops	2,000	10	0	2,000	200	2,000	205	0.13%	267
Sub-total [11000 - Gate Equipment]	21,204			22,086	2,209	17,944	3,403	1.44%	2,950
<b>12000 - Pool</b>									
100 - Resurface 150 If Family Pool	21,000	12	7	24,962	2,080	8,750	10,763	1.36%	2,778
110 - Miscellaneous 150 If Family Pool- Rehab/Code Compliance	30,750	36	1	31,519	876	29,896	31,519	0.57%	1,169
114 - Resurface 140 If Adult Pool	19,600	12	2	20,592	1,716	16,333	18,416	1.12%	2,292
124 - Miscellaneous Adult Pool- Rehab/Code Compliance	29,031	36	9	36,255	1,007	21,773	23,144	0.66%	1,345
700 - Equipment: Replacement Pool Building- Family Pool (50%)	2,319	5	2	2,436	487	1,391	1,902	0.32%	651
704 - Equipment: Replacement Pool Building- Adult Pool (50%)	2,030	5	1	2,080	416	1,624	2,080	0.27%	556
764 - Storage Reel 2 Pool Cover Reels	4,869	15	14	6,879	459	325	665	0.30%	613
800 - Solar System 760 sf Pool Building & Shade Structure	13,243	12	2	13,913	1,159	11,036	12,443	0.76%	1,549
Sub-total [12000 - Pool]	122,841			138,638	8,200	91,128	100,931	5.34%	10,953
<b>17500 - Basketball / Sport Court</b>									
300 - Basketball Standard 2 Basketball Standards	3,280	15	4	3,621	241	2,405	2,690	0.16%	322
<b>18000 - Landscaping</b>									
884 - Maintenance Equipment DR Mower- Maintenance Shop	2,899	15	2	3,045	203	2,512	2,773	0.13%	271



Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	% Per Year Straight Line	2021/2022 Line Item Contribution based on Cash Flow Method
<b>21000 - Signage</b>									
200 - Miscellaneous Community	1,158	3	2	1,217	406	386	791	0.26%	542
792 - Monument Entry Monument	4,059	20	17	6,176	309	609	832	0.20%	412
Sub-total [21000 - Signage]	5,217			7,393	714	995	1,624	0.47%	954
<b>22000 - Office Equipment</b>									
200 - Computers, Misc. Administration Office (50%)	2,427	3	0	2,427	809	2,427	829	0.53%	1,081
<b>23000 - Mechanical Equipment</b>									
200 - Swamp Cooler Administration Office	615	15	14	869	58	41	84	0.04%	77
250 - Swamp Cooler Commissary	464	15	3	500	33	371	412	0.02%	45
600 - Water Heater 6 Comfort Stations 3,11,12,14,15,17	5,566	14	1	5,705	407	5,168	5,705	0.27%	544
610 - Water Heater 6 Comfort Stations 1,7,8,9,10,16	5,535	14	2	5,815	415	4,744	5,268	0.27%	555
620 - Water Heater 2 Comfort Stations 6 & 13	1,845	14	6	2,140	153	1,054	1,216	0.10%	204
630 - Water Heater 3 Comfort Stations 2, 5 & 4- Attic Water Heaters	1,046	14	1	1,072	77	971	1,072	0.05%	102
640 - Water Heater 4 Various Buildings- Attic Water Heaters	1,394	14	1	1,429	102	1,294	1,429	0.07%	136
650 - Water Heater 2 Pool Building Equipment Room	1,640	12	2	1,723	144	1,367	1,541	0.09%	192
700 - Wall Furnaces Teen Center	1,158	15	4	1,278	85	849	950	0.06%	114
804 - Miscellaneous Adult Center- Mr Heater	928	25	16	1,377	55	334	380	0.04%	74
808 - HVAC Commissary- Day & Night Heater	1,743	15	1	1,786	119	1,626	1,786	0.08%	159
812 - Miscellaneous Maintenance Shop	1,394	30	9	1,741	58	976	1,048	0.04%	78
Sub-total [23000 - Mechanical Equipment]	23,327			25,435	1,707	18,797	20,891	1.11%	2,279

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	% Per Year Straight Line	2021/2022 Line Item Contribution based on Cash Flow Method
<b>24600 - Safety / Access</b>									
350 - Defibrillators 2 Administration/Teen Center & Pool	5,797	8	1	5,942	743	5,073	5,942	0.48%	992
620 - Hand Held Radios Business Band Radios & Base Stn	1,512	8	7	1,797	225	189	387	0.15%	300
700 - Video Monitoring System Administration Office & Pool	4,059	10	9	5,069	507	406	832	0.33%	677
701 - Video Monitoring System Cameras (2020/2021 Only)[nr:1]	912	1	0	0	0	912	0	0.00%	0
Sub-total [24600 - Safety / Access]	12,280			12,809	1,474	6,580	7,162	0.96%	1,969
<b>25000 - Flooring</b>									
200 - Carpeting 59 Sq. Yds. Administration Office	2,177	10	7	2,588	259	653	893	0.17%	346
202 - Carpeting 67 Sq. Yds. Teen Center	2,472	10	1	2,534	253	2,225	2,534	0.17%	338
204 - Carpeting 123 Sq. Yds. Commissary	4,565	15	1	4,679	312	4,260	4,679	0.20%	417
208 - Vinyl 67 Sq. Yds. Toddler Center	2,472	10	8	3,012	301	494	760	0.20%	402
400 - Tile 224 sf Commissary Kitchen	2,296	25	9	2,867	115	1,469	1,600	0.07%	153
404 - Tile 160 sf Adult Center Kitchen	1,640	25	19	2,622	105	394	471	0.07%	140
600 - Vinyl 23 Sq. Yds. Pool Building Library	684	15	4	755	50	501	561	0.03%	67
Sub-total [25000 - Flooring]	16,306			19,057	1,395	9,997	11,497	0.91%	1,864
<b>26000 - Outdoor Equipment</b>									
100 - Tot Lot: Play Equipment Playground	28,992	30	3	31,221	1,041	26,093	27,736	0.68%	1,390

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	% Per Year Straight Line	2021/2022 Line Item Contribution based on Cash Flow Method
<b>27000 - Appliances</b>									
200 - Refrigerator Commissary	1,158	12	3	1,247	104	869	989	0.07%	139
204 - Refrigerator Adult Center Kitchen	1,158	12	6	1,343	112	579	693	0.07%	150
234 - Freezer Administration/Teen Center- Chest Freezer	589	12	3	635	53	442	503	0.03%	71
238 - Freezer Commissary	1,158	12	3	1,247	104	869	989	0.07%	139
242 - Freezer Adult Center Kitchen	1,158	12	3	1,247	104	869	989	0.07%	139
266 - 4-Burner Stove & Oven Adult Center Kitchen	2,086	15	1	2,138	143	1,947	2,138	0.09%	190
270 - 4-Burner Stove & Oven Commissary- Kenmore	2,086	15	2	2,191	146	1,808	1,995	0.10%	195
296 - Stove: Exhaust Hood w/ Fan Commissary	3,013	30	9	3,763	125	2,109	2,265	0.08%	168
396 - Washer: Large Pool Building Laundry Room	984	10	1	1,009	101	886	1,009	0.07%	135
400 - Washer: Large Pool Building Laundry Room	984	10	1	1,009	101	886	1,009	0.07%	135
408 - Washer: Large Pool Building Laundry Room	984	10	1	1,009	101	886	1,009	0.07%	135
430 - Dryer: Large Pool Building Laundry Room	984	10	1	1,009	101	886	1,009	0.07%	135
434 - Dryer: Large Pool Building Laundry Room	984	10	1	1,009	101	886	1,009	0.07%	135
438 - Dryer: Large Pool Building Laundry Room	984	10	3	1,060	106	689	807	0.07%	142
880 - Gas Grill Commissary	1,743	25	9	2,176	87	1,115	1,215	0.06%	116
998 - Miscellaneous Commissary- 3 Compartment Sink	1,158	25	14	1,637	65	510	570	0.04%	87
Sub-total [27000 - Appliances]	21,212			23,728	1,654	16,233	18,197	1.08%	2,209

<i>Reserve Component</i>	<i>Current Repl. Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Estimated Future Replacement Costs</i>	<i>Per Year</i>	<i>2020/2021 Fully Funded Balance</i>	<i>2021/2022 Fully Funded Balance</i>	<i>% Per Year Straight Line</i>	<i>2021/2022 Line Item Contribution based on Cash Flow Method</i>
<b>28500 - Waste Water Treatment</b>									
700 - Control Panel 2 Sewer Lift Stations & Plant (20%)	4,639	4	1	4,755	1,189	3,479	4,755	0.77%	1,588
820 - Pump 2 Sewer Lift Stations by Comfort Stns 3 & 6 (50%)	2,255	4	1	2,311	578	1,691	2,311	0.38%	772
824 - Pump Treatment Plant	8,697	1	1	8,915	4,457	4,349	8,915	2.90%	5,954
825 - Pump Chemical Dispenser (2020/2021 Only)[nr:1]	1,152	1	0	0	0	1,152	0	0.00%	0
Sub-total [28500 - Waste Water Treatment]	16,743			15,981	6,224	10,671	15,981	4.06%	8,313

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	% Per Year Straight Line	2021/2022 Line Item Contribution based on Cash Flow Method
<b>30000 - Miscellaneous</b>									
160 - Fountain: Mechanical Entrance Pond Water Wheel	1,158	8	1	1,187	148	1,013	1,187	0.10%	198
720 - Equipment Duerr Log Splitter	2,086	20	4	2,302	115	1,669	1,817	0.08%	154
724 - Equipment Speedway Drain Cleaner	2,086	15	2	2,191	146	1,808	1,995	0.10%	195
810 - Maintenance Equipment Maintenance Shop	1,158	1	1	1,187	594	579	1,187	0.39%	793
814 - Maintenance Equipment 2014 Bobcat Skid Steer	44,075	18	14	62,277	3,460	9,794	12,549	2.25%	4,621
815 - Maintenance Equipment 2020/2021 Only[nr:1]	3,074	1	0	0	0	3,074	0	0.00%	0
820 - Vehicle 1988 GMC 3/4 Ton Green PU Truck	17,394	10	4	19,200	1,920	10,437	12,480	1.25%	2,565
824 - Vehicle 2007 Ford	13,917	10	6	16,140	1,614	5,567	7,133	1.05%	2,156
828 - Vehicle 1988 Dodge 1/2 Ton Fire PU Truck	17,394	10	4	19,200	1,920	10,437	12,480	1.25%	2,565
832 - Vehicle 2005 Chevrolet Dump Truck	18,450	10	2	19,384	1,938	14,760	17,020	1.26%	2,589
836 - Vehicle 2000 GM Pump PU Truck	13,919	10	6	16,142	1,614	5,568	7,134	1.05%	2,156
840 - Vehicle 1997 Ford F250 4 X 4	17,394	10	4	19,200	1,920	10,437	12,480	1.25%	2,565
878 - Golf Cart 1997 EZ GO Golf Cart	7,175	10	4	7,920	792	4,305	5,148	0.52%	1,058
882 - Golf Cart 1998 EZ GO Golf Cart	7,175	10	4	7,920	792	4,305	5,148	0.52%	1,058
900 - Generator 2 Generator Mfg Home #1 & #2	9,020	30	7	10,722	357	6,915	7,396	0.23%	477
910 - Misc. Maint. Repairs Clean & Haul Toxic Waste- Pond	46,386	25	2	48,735	1,949	42,675	45,644	1.27%	2,604
920 - Plumbing 90 Frost Free Hydrants	6,457	3	2	6,784	2,261	2,153	4,413	1.47%	3,021
930 - Utilities Community	6,960	1	1	7,134	3,567	3,480	7,134	2.32%	4,764
Sub-total [30000 - Miscellaneous]	235,281			267,626	25,109	138,975	162,347	16.36%	33,537

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	Estimated Future Replacement Costs	Per Year	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	% Per Year Straight Line	2021/2022 Line Item Contribution based on Cash Flow Method
						[A]	[B]		
<b>Totals</b>	<b>2,358,909</b>			<b>2,885,343</b>	<b>153,479</b>	<b>1,546,766</b>	<b>1,642,778</b>	<b>100.00%</b>	<b>205,000</b>
						[EndBal]	[EndBal]		
						[A]	[B]		
<b>Percent Funded</b>						<b>23.05%</b>	<b>12.93%</b>		

### 01000 - Paving

280 - Asphalt: Ongoing Repairs	Useful Life 1	Remaining Life 1	
374,656 sf Streets (1%)	Quantity 374,656	Unit of Measure Square Feet	
	Cost /SqFt \$3.07	Qty * \$/SqFt \$1,152,067	
	% Included 1.00%	Total Cost/Study \$11,521	
Summary	Replacement Year 2021/2022	Future Cost \$11,809	

This is for miscellaneous repairs including crackfill, skin patching and minor dig out & fill. Cracks 1/4" or wider should be filled when observed. All paving components are per Association direction. Should client provide a more detailed paving schedule, that schedule may be entered into the reserve study.

2020/2021- \$46,000 was expended for paving repairs.  
2014/2015- Open cracks were observed.

281 - Asphalt: Ongoing Repairs	Useful Life 1	Remaining Life 0	Treatment [nr:1]
Streets (2020/2021 Only)	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$46,000		
	% Included 100.00%	Total Cost/Study \$46,000	
Summary	Replacement Year 2020/2021	Future Cost \$46,000	

This is for the \$46,000 expended for paving repairs.

300 - Asphalt: Overlay w/ Interlayer	Useful Life 20	Remaining Life 1	
374,656 sf Streets- Phase 1 (20%)	Quantity 374,656	Unit of Measure Square Feet	
	Cost /SqFt \$2.56	Qty * \$/SqFt \$960,056	
	% Included 20.00%	Total Cost/Study \$192,011	
Summary	Replacement Year 2021/2022	Future Cost \$196,811	

This is to apply a geotextile interlayer to the existing asphalt surface and overlay with a minimum of 1.5" of new hot mix asphalt. Generally this includes edge grinding and utility box extensions. Phased paving is to allow replacement timing flexibility. As the need for major paving rehab approaches, the association should contract the services of a paving professional to develop a paving plan. The results of that plan can then be incorporated into the reserve study. A major consideration is whether the paved surfaces are a good candidate for overlay versus the more expensive alternative of removal and replacement. Several determining factors are the condition of the paving to be overlaid, adequate space for heavy equipment and maintaining drainage.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.  
2019/2020- Remaining life extended from 2016/2017 to 2020/2021.  
2014/2015- The paving appears to be replaced on an as-needed basis.

## 01000 - Paving

304 - Asphalt: Overlay w/ Interlayer	Useful Life 20	Remaining Life 3
374,656 sf Streets- Phase 2 (20%)	Quantity 374,656	Unit of Measure Square Feet
	Cost /SqFt \$2.56	Qty * \$/SqFt \$960,056
	% Included 20.00%	Total Cost/Study \$192,011
Summary	Replacement Year 2023/2024	Future Cost \$206,775

This is to apply a geotextile interlayer to the existing asphalt surface and overlay with a minimum of 1.5" of new hot mix asphalt. Generally this includes edge grinding and utility box extensions. Phased paving is to allow replacement timing flexibility. As the need for major paving rehab approaches, the association should contract the services of a paving professional to develop a paving plan. The results of that plan can then be incorporated into the reserve study. A major consideration is whether the paved surfaces are a good candidate for overlay versus the more expensive alternative of removal and replacement. Several determining factors are the condition of the paving to be overlaid, adequate space for heavy equipment and maintaining drainage.

2019/2020- Remaining life extended from 2020/2021 to 2023/2024.

308 - Asphalt: Overlay w/ Interlayer	Useful Life 20	Remaining Life 7
374,656 sf Streets- Phase 3 (20%)	Quantity 374,656	Unit of Measure Square Feet
	Cost /SqFt \$2.56	Qty * \$/SqFt \$960,056
	% Included 20.00%	Total Cost/Study \$192,011
Summary	Replacement Year 2027/2028	Future Cost \$228,241

This is to apply a geotextile interlayer to the existing asphalt surface and overlay with a minimum of 1.5" of new hot mix asphalt. Generally this includes edge grinding and utility box extensions. Phased paving is to allow replacement timing flexibility. As the need for major paving rehab approaches, the association should contract the services of a paving professional to develop a paving plan. The results of that plan can then be incorporated into the reserve study. A major consideration is whether the paved surfaces are a good candidate for overlay versus the more expensive alternative of removal and replacement. Several determining factors are the condition of the paving to be overlaid, adequate space for heavy equipment and maintaining drainage.

2019/2020- Remaining life extended from 2024/2025 to 2027/2028.

312 - Asphalt: Overlay w/ Interlayer	Useful Life 20	Remaining Life 8
374,656 sf Streets- Phase 4 (20%)	Quantity 374,656	Unit of Measure Square Feet
	Cost /SqFt \$2.56	Qty * \$/SqFt \$960,056
	% Included 20.00%	Total Cost/Study \$192,011
Summary	Replacement Year 2028/2029	Future Cost \$233,947

This is to apply a geotextile interlayer to the existing asphalt surface and overlay with a minimum of 1.5" of new hot mix asphalt. Generally this includes edge grinding and utility box extensions. Phased paving is to allow replacement timing flexibility. As the need for major paving rehab approaches, the association should contract the services of a paving professional to develop a paving plan. The results of that plan can then be incorporated into the reserve study. A major consideration is whether the paved surfaces are a good candidate for overlay versus the more expensive alternative of removal and replacement. Several determining factors are the condition of the paving to be overlaid, adequate space for heavy equipment and maintaining drainage.



### 01000 - Paving

316 - Asphalt: Overlay w/ Interlayer	Useful Life 20	Remaining Life 12
374,656 sf Streets- Phase 5 (20%)	Quantity 374,656	Unit of Measure Square Feet
	Cost /SqFt \$2.56	Qty * \$/SqFt \$960,056
	% Included 20.00%	Total Cost/Study \$192,011
Summary	Replacement Year 2032/2033	Future Cost \$258,234

This is to apply a geotextile interlayer to the existing asphalt surface and overlay with a minimum of 1.5" of new hot mix asphalt. Generally this includes edge grinding and utility box extensions. Phased paving is to allow replacement timing flexibility. As the need for major paving rehab approaches, the association should contract the services of a paving professional to develop a paving plan. The results of that plan can then be incorporated into the reserve study. A major consideration is whether the paved surfaces are a good candidate for overlay versus the more expensive alternative of removal and replacement. Several determining factors are the condition of the paving to be overlaid, adequate space for heavy equipment and maintaining drainage.

### 02000 - Concrete

220 - Walkways	Useful Life 5	Remaining Life 1
Comfort Stations	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$1,742	
	% Included 100.00%	Total Cost/Study \$1,742
Summary	Replacement Year 2021/2022	Future Cost \$1,786

This is to repair, replace or grind concrete flatwork to remove abrupt elevation changes and maintain functionality. Since the concrete useful life exceeds the scope of this study, this component provides for repair only and not full replacement. Abrupt elevation changes are considered a hazard and should be repaired sooner rather than later.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.

2019/2020- Remaining life extended from 2015/2016 to 2020/2021.

2014/2015- Minor to moderate abrupt elevation changes are throughout the comfort stations. #10 has major lifting and #7, #14 and #17 are beginning to slide from the buildings.

400 - Pool Deck	Useful Life 25	Remaining Life 19
3,700 sf Pools	Quantity 3,700	Unit of Measure Square Feet
	Cost /SqFt \$13.32	
	% Included 100.00%	Total Cost/Study \$49,302
Summary	Replacement Year 2039/2040	Future Cost \$78,817

This is to replace the concrete pool deck. Replacement of sub-slab pool components should be considered.

2019/2020- Per client, work was completed for \$44,000 in 2014/2015.

2014/2015- \$42,945 anticipated to replace concrete deck based on 3,700 sf per Burkett's Pool Plastering. BRG measured approximately 4,780 sf of deck and adjoining concrete. This component reflects 3/4/2015 Burkett's Pool area quantity. Client should confirm exact replacement scope.

#### 04000 - Structural Repairs

100 - Wood: Siding & Trim	Useful Life 40	Remaining Life 24
19,204 sf All Buildings	Quantity 19,204	Unit of Measure Square Feet
	Cost /SqFt \$10.40	
	% Included 100.00%	Total Cost/Study \$199,794
Summary	Replacement Year 2044/2045	Future Cost \$361,372

This is to replace siding and wood trim and includes primer and paint on all new wood surfaces. The actual scope of the work will depend on what is found after the existing siding is removed. If kept sealed from moisture, the siding should last nearly as long as the buildings. The cost would be substantially reduced if performed by staff.

comfort stations- 8,512 sf  
 administration/teen center- 1,624 sf  
 Black Bart/junior center- 1,596 sf  
 adult center- 1,440 sf  
 pool building- 1,700 sf  
 commissary- 1,804 sf  
 tool shed- 576 sf  
 mobile home #2- 384 sf  
 fire house- 688 sf  
 maintenance shop- 880 sf

2014/2015- Dry rot was observed at comfort stations # 2, 3 and 6. The majority of siding appeared to be in good to very good condition. Continued proper paint maintenance may extend the useful life of this component beyond 40 years.

120 - Decking: Wood	Useful Life 40	Remaining Life 29
388 sf Admin/Teen Center- Decking	Quantity 388	Unit of Measure Square Feet
	Cost /SqFt \$18.45	
	% Included 100.00%	Total Cost/Study \$7,159
Summary	Replacement Year 2049/2050	Future Cost \$14,649

This is to replace the wood decking only. Structural repairs are provided for within other components.

140 - Decking: Wood	Useful Life 40	Remaining Life 29
716 sf Adult Center- Decking	Quantity 716	Unit of Measure Square Feet
	Cost /SqFt \$18.45	
	% Included 100.00%	Total Cost/Study \$13,210
Summary	Replacement Year 2049/2050	Future Cost \$27,033

This is to replace the wood decking only. Structural repairs are provided for within other components.

160 - Decking	Useful Life 40	Remaining Life 26
388 sf Toddler Center- Decking	Quantity 388	Unit of Measure Square Feet
	Cost /SqFt \$18.45	
	% Included 100.00%	Total Cost/Study \$7,159
Summary	Replacement Year 2046/2047	Future Cost \$13,603

This is to replace the wood decking only. Structural repairs are provided for within other components.

#### 04000 - Structural Repairs

180 - Decking: Wood	Useful Life 40	Remaining Life 29
560 sf Commissary- Decking	Quantity 560	Unit of Measure Square Feet
	Cost /SqFt \$18.45	
	% Included 100.00%	Total Cost/Study \$10,332
Summary	Replacement Year 2049/2050	Future Cost \$21,143
This is to replace the wood decking only. Structural repairs are provided for within other components.		

190 - Wood Railing	Useful Life 40	Remaining Life 9
35 lf Administration/Teen Center	Quantity 35	Unit of Measure Linear Feet
	Cost /l.f. \$25.62	
	% Included 100.00%	Total Cost/Study \$897
Summary	Replacement Year 2029/2030	Future Cost \$1,120
This is to replace the wood railing in conjunction with major deck rehab. To realize a 40 year useful life, some railing repair may be necessary in conjunction with decking repairs.		

200 - Wood Railing	Useful Life 40	Remaining Life 6
72 lf Toddler Center	Quantity 72	Unit of Measure Linear Feet
	Cost /l.f. \$25.62	
	% Included 100.00%	Total Cost/Study \$1,845
Summary	Replacement Year 2026/2027	Future Cost \$2,140
This is to replace the wood railing in conjunction with major deck rehab. To realize a 40 year useful life, some railing repair may be necessary in conjunction with decking repairs.		

210 - Wood Railing	Useful Life 40	Remaining Life 9
106 lf Adult Center	Quantity 106	Unit of Measure Linear Feet
	Cost /l.f. \$32.80	
	% Included 100.00%	Total Cost/Study \$3,477
Summary	Replacement Year 2029/2030	Future Cost \$4,342
This is to replace the wood railing in conjunction with major deck rehab. To realize a 40 year useful life, some railing repair may be necessary in conjunction with decking repairs.		

220 - Wood Railing	Useful Life 40	Remaining Life 9
50 lf Commissary	Quantity 50	Unit of Measure Linear Feet
	Cost /l.f. \$32.80	
	% Included 100.00%	Total Cost/Study \$1,640
Summary	Replacement Year 2029/2030	Future Cost \$2,048
This is to replace the wood railing in conjunction with major deck rehab. To realize a 40 year useful life, some railing repair may be necessary in conjunction with decking repairs.		

230 - Doors	Useful Life 30	Remaining Life 14
2 Commissary Exterior Doors & Panic Hardware	Quantity 2	Unit of Measure Items
	Cost /Itm \$1,394	
	% Included 100.00%	Total Cost/Study \$2,788
Summary	Replacement Year 2034/2035	Future Cost \$3,939
This is to repair, replace and maintain the metal doors and panic hardware.		

#### 04000 - Structural Repairs

240 - Doors	Useful Life 30	Remaining Life 1	
Maintenance Shop- Roll Up Door	Quantity 1	Unit of Measure	Items
	Cost /Itm \$1,794		
	% Included 100.00%	Total Cost/Study	\$1,794
Summary	Replacement Year 2021/2022	Future Cost	\$1,839

This is to replace the 16' x 7' roll up garage door.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.

2019/2020- Remaining life extended from 2017/2018 to 2020/2021.

250 - Doors	Useful Life 30	Remaining Life 1	
Fire House- Overhead Door	Quantity 1	Unit of Measure	Items
	Cost /Itm \$1,537		
	% Included 100.00%	Total Cost/Study	\$1,537
Summary	Replacement Year 2021/2022	Future Cost	\$1,576

This is to replace the 10' x 10' overhead garage door.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.

2019/2020- Remaining life extended from 2015/2016 to 2020/2021. The door must be propped to stay open. This should be repaired sooner rather than later.

2014/2015- The door had to be propped to keep open.

270 - Doors	Useful Life 25	Remaining Life 2	
2 Pool Building Library- 6' Sliding Glass Doors	Quantity 2	Unit of Measure	Items
	Cost /Itm \$1,845		
	% Included 100.00%	Total Cost/Study	\$3,690
Summary	Replacement Year 2022/2023	Future Cost	\$3,877

This is to replace the 6' sliding glass doors.

2014/2015- Cost will vary greatly dependent upon door type. All windows may be replaced in the near future. A client provided anticipated replacement fiscal year and cost will further define this component.

280 - Miscellaneous	Useful Life 5	Remaining Life 3	
3 Bulletin Board Structures	Quantity 3	Unit of Measure	Items
	Cost /Itm \$574		
	% Included 100.00%	Total Cost/Study	\$1,722
Summary	Replacement Year 2023/2024	Future Cost	\$1,854

This is to maintain the 5'x 5' wood bulletin board structures with shake roofs.

2019/2020- Remaining life extended from 2018/2019 to 2023/2024.

#### 04500 - Decking/Balconies

110 - Structural	Useful Life 40	Remaining Life 9
388 sf Admin/Teen Center-Support & Decking	Quantity 388	Unit of Measure Square Feet
	Cost /SqFt \$35.87	
	% Included 100.00%	Total Cost/Study \$13,919
Summary	Replacement Year 2029/2030	Future Cost \$17,384

This is to replace the wood decking and supportive structure. Another component provides for decking replacement. Staff labor should not be considered in the reserve study.

2019/2020- Remaining life increased from 2026/2027 to 2029/2030, per client.

2014/2015- It is anticipated that this work will bring the supportive structure and decking to a near new condition. A portion of the work will be completed by staff. A client provided cost and project year will further define this component.

130 - Structural	Useful Life 40	Remaining Life 9
716 sf Adult Center- Support & Decking	Quantity 716	Unit of Measure Square Feet
	Cost /SqFt \$41.00	
	% Included 100.00%	Total Cost/Study \$29,356
Summary	Replacement Year 2029/2030	Future Cost \$36,662

This is to replace the wood decking and supportive structure. Decking replacement is provided for within another component.

2014/2015- It is anticipated that this work will bring the supportive structure and decking to a near new condition. A portion of the work will be performed by staff. A client provided cost and project year will further define this component.

150 - Structural	Useful Life 40	Remaining Life 6
388 sf Toddler Center- Support & Decking	Quantity 388	Unit of Measure Square Feet
	Cost /SqFt \$30.75	
	% Included 100.00%	Total Cost/Study \$11,931
Summary	Replacement Year 2026/2027	Future Cost \$13,836

This is to replace the wood decking and supportive structure. Another component provides for decking replacement.

2019/2020- Remaining life reduced from 2029/2030 to 2026/2027 , per client.

2014/2015- It is anticipated that this work will bring the supportive structure and decking to a near new condition. A portion of the work will be performed by staff. A client provided cost and project year will further define this component.

170 - Structural	Useful Life 40	Remaining Life 9
560 sf Commissary- Support & Decking	Quantity 560	Unit of Measure Square Feet
	Cost /SqFt \$35.87	
	% Included 100.00%	Total Cost/Study \$20,090
Summary	Replacement Year 2029/2030	Future Cost \$25,090

This is to replace the wood decking and supportive structure. Another component provides for deck replacement.

2014/2015- Work may be completed to reduce the joist spacing. It is anticipated that work will bring the supportive structure and decking to a near new condition. A portion of the work will be performed by staff. A client provided cost and project year will further define this component.

## 05000 - Roofing

200 - Low Slope: BUR	Useful Life 20	Remaining Life 1
3 Squares- Tool Shed	Quantity 3	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$1,230
Summary	Replacement Year 2021/2022	Future Cost \$1,261

This is to replace the built-up roofing. All roofs should be regularly inspected and repaired as indicated to ensure maximum life.

Note: Should client have all community roofing assessed, information received may be entered into the reserve study.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.  
 2019/2020- Remaining life extended from 2017/2018 to 2020/2021.

300 - Pitched: Metal	Useful Life 35	Remaining Life 9
15 Squares- Administration/Teen Center	Quantity 15	Unit of Measure Squares
	Cost /Sqrs \$1,271	
	% Included 100.00%	Total Cost/Study \$19,065
Summary	Replacement Year 2029/2030	Future Cost \$23,810

This is to replace the metal roofing system. With proper maintenance, this component's life may be extended.

304 - Pitched: Metal	Useful Life 35	Remaining Life 9
17 Squares- Toddler Center	Quantity 17	Unit of Measure Squares
	Cost /Sqrs \$1,271	
	% Included 100.00%	Total Cost/Study \$21,607
Summary	Replacement Year 2029/2030	Future Cost \$26,984

This is to replace the metal roofing system. With proper maintenance, this component's life may be extended.

308 - Pitched: Metal	Useful Life 35	Remaining Life 19
30 Squares- Hani Pavilion	Quantity 30	Unit of Measure Squares
	Cost /Sqrs \$1,640	
	% Included 100.00%	Total Cost/Study \$49,200
Summary	Replacement Year 2039/2040	Future Cost \$78,654

This is to replace the metal roofing system which appears to be copper. With proper maintenance, this component's life may be extended.

400 - Pitched: 3 Tab Composition	Useful Life 20	Remaining Life 19
30 Squares- Pool Building & Shade Structure	Quantity 30	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$12,300
Summary	Replacement Year 2039/2040	Future Cost \$19,663

This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life. If possible, this work should coincide with solar system replacement/major modification.

pool building- 25 squares  
 covered structure- 5 squares

2019/2020- Work is anticipated, per client. Most comp roofing is completed by staff per client.

## 05000 - Roofing

404 - Pitched: 3 Tab Composition	Useful Life 20	Remaining Life 1
22 Squares- Commissary	Quantity 22	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$9,020
Summary	Replacement Year 2021/2022	Future Cost \$9,246
This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life. Most comp roofing is completed by staff per client.		

408 - Pitched: 3 Tab Composition	Useful Life 20	Remaining Life 1
22 Squares- Adult Center	Quantity 22	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$9,020
Summary	Replacement Year 2021/2022	Future Cost \$9,246
This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life.		
2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.		
2019/2020- Remaining life extended from 2017/2018 to 2020/2021.		

416 - Pitched: 3 Tab Composition	Useful Life 20	Remaining Life 2
9 Squares- Maintenance Shop	Quantity 9	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$3,690
Summary	Replacement Year 2022/2023	Future Cost \$3,877
This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life. Most comp roofing is completed by staff per client.		
2019/2020- Remaining life extended from 2017/2018 to 2022/2023.		

428 - Pitched: 3 Tab Composition	Useful Life 25	Remaining Life 3
18 Squares- Mobile Home #1	Quantity 18	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$7,380
Summary	Replacement Year 2023/2024	Future Cost \$7,947
This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life. Most comp roofing is completed by staff per client.		
2019/2020- Remaining life extended from 2018/2019 to 2023/2024.		

432 - Pitched: 3 Tab Composition	Useful Life 25	Remaining Life 19
18 Squares- Mobile Home #2	Quantity 18	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$7,380
Summary	Replacement Year 2039/2040	Future Cost \$11,798
This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life.		

## 05000 - Roofing

436 - Pitched: 3 Tab Composition	Useful Life 20	Remaining Life 4
67 Squares- [11] Comfort Stations	Quantity 67	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$27,470
Summary	Replacement Year 2024/2025	Future Cost \$30,322

This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life.

Comfort Station - squares:

#1- 7  
 #7- 6  
 #9- 6  
 #10- 6  
 #11- 6  
 #12- 6  
 #13- 6  
 #14- 6  
 #15- 6  
 #16- 6  
 #17- 6

2014/2015- Comfort station #1 is currently a metal roof. Per client, these roofs were reroofed approximately 2004/2005.

440 - Pitched: 3 Tab Composition	Useful Life 20	Remaining Life 1
6 Squares- [2] Comfort Stations	Quantity 6	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$2,460
Summary	Replacement Year 2021/2022	Future Cost \$2,522

This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life.

Comfort Station - squares:

#4- 3  
 #5- 3

444 - Pitched: 3 Tab Composition	Useful Life 20	Remaining Life 1
10 Squares- [2] Comfort Stations	Quantity 10	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$4,100
Summary	Replacement Year 2021/2022	Future Cost \$4,203

This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life.

Comfort Station - squares:

#6- 4  
 #8- 6



### 05000 - Roofing

448 - Pitched: 3 Tab Composition	Useful Life 20	Remaining Life 1
7 Squares- [2] Comfort Stations	Quantity 7	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$2,870
Summary	Replacement Year 2021/2022	Future Cost \$2,942

This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life.

Comfort Station - squares:

#2- 3

#3- 4

500 - Pitched: Wood Shake	Useful Life 25	Remaining Life 24
5 Squares- Tot Lot Picnic Pavilion	Quantity 5	Unit of Measure Squares
	Cost /Sqrs \$1,271	
	% Included 100.00%	Total Cost/Study \$6,355
Summary	Replacement Year 2044/2045	Future Cost \$11,494

This is to replace the wood shake roofing. Shake roofs should be regularly inspected and repaired as indicated to ensure maximum life. Due to fire hazard, this roofing will be replaced with a metal roofing. The roofing sheathing will have to be rehabbed to a solid material. Client input will further define this component.

2019/2020- The roofing is in extremely poor condition exhibiting many torn away shakes. Per client, anticipated for a new roof in 2019/2020.

### 08000 - Rehab

100 - General	Useful Life 10	Remaining Life 1
Administration/Teen Center	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$5,798	
	% Included 100.00%	Total Cost/Study \$5,798
Summary	Replacement Year 2021/2022	Future Cost \$5,943

This is for a general rehab of the interiors to include replacing 4 wood doors. Work may include décor, cabinetry, counters, needed repairs, etc. Client input will further define this component.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.

2019/2020- Anticipated window replacement in the Teen center scheduled for 2020/2021, per client. Remaining life extended from 2017/2018 to 2020/2021. No cost provided to BRG.

104 - General	Useful Life 15	Remaining Life 2
Toddler Center	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$3,479	
	% Included 100.00%	Total Cost/Study \$3,479
Summary	Replacement Year 2022/2023	Future Cost \$3,655

This is for a general rehab of the interiors to include replacing 4 wood doors. Work may include décor, cabinetry, counters, needed repairs, etc. Floor covering is included in an additional component. Client input will further define this component.

2019/2020- Flooring was replaced in 2018/2019. No cost provided to BRG.

## 08000 - Rehab

108 - General	Useful Life 15	Remaining Life 14	
Adult Center	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS	\$15,375	
	% Included	100.00%	Total Cost/Study \$15,375
Summary	Replacement Year	2034/2035	Future Cost \$21,724

This is for a general rehab of the interiors to include replacing 4 wood doors. Work may include décor, cabinetry, counters, needed repairs, etc. Floor covering is included in an additional component. Client input will further define this component.

2019/2020- \$15,000 anticipated to complete and funded from operating..

112 - General	Useful Life 15	Remaining Life 2	
Commissary	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS	\$5,798	
	% Included	100.00%	Total Cost/Study \$5,798
Summary	Replacement Year	2022/2023	Future Cost \$6,092

This is for a general rehab of the interiors to include replacing 5 wood doors and restroom. Work may include décor, cabinetry, counters, needed repairs, etc. Floor covering is included in an additional component. Client input will further define this component.

**2019/2020- Truss bottom chords were found to be splitting. Previous repairs do not appear to be completed per professional specs. This is of serious concern and should be repaired per engineering specifications. \$6,000 anticipated to complete engineering for the truss repair project. Client input will further define this component.**

kitchen:  
upper cabinets- 5 lf  
lower cabinets- 18 lf  
counter tops- 18 lf

restroom:  
1- toilet  
1- sink  
vinyl floor- 4 sq yds

116 - General	Useful Life 20	Remaining Life 4	
Pool Building- Laundry & Library Rooms	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS	\$5,125	
	% Included	100.00%	Total Cost/Study \$5,125
Summary	Replacement Year	2024/2025	Future Cost \$5,657

This is for a general rehab of the interiors to include replacing 10 wood doors.

2019/2020- \$3,400 unit cost increased to \$5,000.

## 08000 - Rehab

200 - General	Useful Life 15	Remaining Life 4	
Mobile Home #1	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS	\$6,500	
	% Included	100.00%	Total Cost/Study \$6,500
Summary	Replacement Year	2024/2025	Future Cost \$7,175
This is for a general rehab of the interiors to include replacement of the flooring. Association input will further define this component.			
2020/2021- \$2,811 was expended to replace furnace.			
2019/2020- Remaining life extended from 2019/2020 to 2024/2025.			
2018/2019- Carpeting and painting completed.			

201 - General	Useful Life 1	Remaining Life 0	Treatment [nr:1]
Furnace (2020/2021 Only)	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS	\$2,811	
	% Included	100.00%	Total Cost/Study \$2,811
Summary	Replacement Year	2020/2021	Future Cost \$2,811
This is for the \$2,811 expended to replace furnace.			

204 - General	Useful Life 15	Remaining Life 13	
Mobile Home #2	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS	\$6,150	
	% Included	100.00%	Total Cost/Study \$6,150
Summary	Replacement Year	2033/2034	Future Cost \$8,478
This is for a general rehab of the interiors to include replacement of the flooring. Association input will further define this component.			
2019/2020- Rehab was completed in 2018/2019 for \$6,000, per client.			
2014/2015- The carpet is in need of replacing per client.			

220 - Bathrooms	Useful Life 20	Remaining Life 5	
6 Comfort Stations	Quantity 6	Unit of Measure	Building
	Cost /Bldg	\$2,901	
	% Included	100.00%	Total Cost/Study \$17,404
Summary	Replacement Year	2025/2026	Future Cost \$19,692
This is to rehab and redecorate the bathrooms including items such as toilets, sinks, wall/ ceiling heaters, fixtures, lighting, doors, windows, paint, etc. Client input will further define this component.			
2014/2015- Mold may be present in CS #8 per client.			

224 - Bathrooms	Useful Life 20	Remaining Life 6	
6 Comfort Stations	Quantity 6	Unit of Measure	Building
	Cost /Bldg	\$2,901	
	% Included	100.00%	Total Cost/Study \$17,404
Summary	Replacement Year	2026/2027	Future Cost \$20,184
This is to rehab and redecorate the bathrooms including items such as toilets, sinks, wall/ ceiling heaters, fixtures, lighting, doors, windows, paint, etc. Client input will further define this component.			

## 08000 - Rehab

228 - Bathrooms	Useful Life 20	Remaining Life 7
5 Comfort Stations	Quantity 5	Unit of Measure Building
	Cost /Bldg \$2,901	
	% Included 100.00%	Total Cost/Study \$14,504
Summary	Replacement Year 2027/2028	Future Cost \$17,240

This is to rehab and redecorate the bathrooms including items such as toilets, sinks, wall/ ceiling heaters, shower kits, fixtures, lighting, doors, windows, paint, etc. Client input will further define this component.

232 - Bathrooms	Useful Life 30	Remaining Life 5
6 Comfort Station Partitions	Quantity 6	Unit of Measure Building
	Cost /Bldg \$6,047	
	% Included 100.00%	Total Cost/Study \$36,285
Summary	Replacement Year 2025/2026	Future Cost \$41,053

This is to replace the toilet partitions and shower doors. Client input will further define this component.

236 - Bathrooms	Useful Life 30	Remaining Life 6
6 Comfort Station Partitions	Quantity 6	Unit of Measure Building
	Cost /Bldg \$6,047	
	% Included 100.00%	Total Cost/Study \$36,285
Summary	Replacement Year 2026/2027	Future Cost \$42,079

This is to replace the toilet partitions and shower doors. Client input will further define this component.

240 - Bathrooms	Useful Life 30	Remaining Life 7
5 Comfort Station Partitions	Quantity 5	Unit of Measure Building
	Cost /Bldg \$6,047	
	% Included 100.00%	Total Cost/Study \$30,237
Summary	Replacement Year 2027/2028	Future Cost \$35,943

This is to replace the toilet partitions and shower doors. Client input will further define this component.

244 - Bathrooms	Useful Life 18	Remaining Life 5
2 Pool Building	Quantity 2	Unit of Measure Lump Sum
	Cost /LS \$6,960	
	% Included 100.00%	Total Cost/Study \$13,919
Summary	Replacement Year 2025/2026	Future Cost \$15,749

This is to rehab and redecorate the bathrooms including items such as partitions, toilets, sinks, wall/ ceiling heaters, fixtures, lighting, paint, etc. Client input will further define this component.

2- showers  
 8- partitions  
 8- toilets  
 8- sinks

## 08000 - Rehab

248 - Restrooms	Useful Life 18	Remaining Life 10	
Toddler Center	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS	\$3,480	
	% Included	100.00%	Total Cost/Study \$3,480
Summary	Replacement Year	2030/2031	Future Cost \$4,455

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

2- sinks  
2- toilets

2013/2014- Rehab was completed including 8 sq yds vinyl flooring.

252 - Restrooms	Useful Life 18	Remaining Life 2	
2 Adult Center	Quantity 2	Unit of Measure	Room
	Cost /Rm	\$3,480	
	% Included	100.00%	Total Cost/Study \$6,960
Summary	Replacement Year	2022/2023	Future Cost \$7,312

This is to rehab and redecorate the restrooms including items such as partitions, toilets, sinks, wall/ ceiling heaters, fixtures, lighting, paint, etc. Client input will further define this component.

2- heaters  
4- partitions  
4- toilets  
4- sinks

630 - Windows	Useful Life 40	Remaining Life 1	
13 Administration/Teen Center	Quantity 13	Unit of Measure	Items
	Cost /Itm	\$717	
	% Included	100.00%	Total Cost/Study \$9,327
Summary	Replacement Year	2021/2022	Future Cost \$9,561

This is to replace the windows.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.

2019/2020- Anticipated window replacement in the Teen center scheduled for 2020/2021, per client. Remaining life extended from 2019/2020 to 2020/2021.

2014/2015- Per client, this work will happen in the near future but no firm date has been decided.

634 - Windows	Useful Life 30	Remaining Life 2	
11 Toddler Center	Quantity 11	Unit of Measure	Items
	Cost /Itm	\$717	
	% Included	100.00%	Total Cost/Study \$7,892
Summary	Replacement Year	2022/2023	Future Cost \$8,292

This is to replace the windows.

2019/2020- Anticipated window replacement in the Toddler center scheduled for 2022/2023, per client. Remaining life extended from 2020/2019 to 2022/2023.

2014/2015- Per client, this work will happen in the near future but no firm date has been decided.

## 08000 - Rehab

638 - Windows	Useful Life 30	Remaining Life 1	
10 Adult Center	Quantity 10	Unit of Measure	Items
	Cost /Itm \$717		
	% Included 100.00%	Total Cost/Study	\$7,175
Summary	Replacement Year 2021/2022	Future Cost	\$7,354

This is to replace the windows.

2- small fixed  
 2- restroom  
 6- 6'x 6' fixed

2020/2021- \$835 was expended for two new glazed panels.

2014/2015- Per client, this work will happen in the near future but no firm date has been decided.

639 - Windows	Useful Life 1	Remaining Life 0	Treatment [nr:1]
2 Glazed Panels (2020/2021 Only)	Quantity 2	Unit of Measure	Lump Sum
	Cost /LS \$418		
	% Included 100.00%	Total Cost/Study	\$835
Summary	Replacement Year 2020/2021	Future Cost	\$835

This is for the \$835 expended for two new glazed panels.

642 - Windows	Useful Life 30	Remaining Life 2	
4 Pool Building	Quantity 4	Unit of Measure	Items
	Cost /Itm \$717		
	% Included 100.00%	Total Cost/Study	\$2,870
Summary	Replacement Year 2022/2023	Future Cost	\$3,015

This is to replace the windows.

2- fixed  
 2- restrooms

2014/2015- Per client, this work will happen in the near future but no firm date has been decided.

646 - Windows	Useful Life 30	Remaining Life 3	
10 Commissary	Quantity 10	Unit of Measure	Items
	Cost /Itm \$717		
	% Included 100.00%	Total Cost/Study	\$7,175
Summary	Replacement Year 2023/2024	Future Cost	\$7,727

This is to replace the windows.

2014/2015- Per client, this work will happen in the near future but no firm date has been decided.

### 11000 - Gate Equipment

290 - Gate Arm Control Assembly	Useful Life 10	Remaining Life 0	
2 Vehicle Gate Arms	Quantity 2	Unit of Measure	Items
	Cost /Itm	\$7,373	
	% Included	100.00%	Total Cost/Study \$14,745
Summary	Replacement Year	2020/2021	Future Cost \$14,745
This is to replace the Barrier model B-8 access control arm and mechanism. A placed in service fiscal year and cost will further define this component.			
2020/2021- \$14,745 was expended.			
2018/2019- \$250 was expended for repairs.			

736 - Access Pad	Useful Life 10	Remaining Life 8	
2 Pool Gate	Quantity 2	Unit of Measure	Items
	Cost /Itm	\$692	
	% Included	100.00%	Total Cost/Study \$1,384
Summary	Replacement Year	2028/2029	Future Cost \$1,686
This is to replace the keypads.			
2019/2020- Key pads were replace in 2018/2019.			

740 - Telephone Entry System	Useful Life 10	Remaining Life 7	
Vehicle Gate Entry System & Card Reader	Quantity 1	Unit of Measure	Items
	Cost /Itm	\$3,075	
	% Included	100.00%	Total Cost/Study \$3,075
Summary	Replacement Year	2027/2028	Future Cost \$3,655
This is to replace the intercom system and card reader.			
2019/2020- System has been improved. No cost or placed in service year provided to BRG.			

800 - Loops, Misc. Wiring Harness	Useful Life 10	Remaining Life 0	
3 Vehicle Gate Loops	Quantity 3	Unit of Measure	Items
	Cost /Itm	\$667	
	% Included	100.00%	Total Cost/Study \$2,000
Summary	Replacement Year	2020/2021	Future Cost \$2,000
This is to have funds for replacing the underground sensor loops and pulling a new wiring harness. If practical, this work should be done in conjunction with asphalt sealing, repairs or replacement.			
2020/2021- \$2,000 approximately was expended.			

## 12000 - Pool

100 - Resurface	Useful Life 12	Remaining Life 7	
150 If Family Pool	Quantity 150	Unit of Measure	Linear Feet
	Cost /l.f. \$140		
	% Included 100.00%	Total Cost/Study	\$21,000
Summary	Replacement Year 2027/2028	Future Cost	\$24,962

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

2019/2020- Remaining life reduced from 2031/2032 to 2027/2028. Pools were covered for the site observation.  
 2014/2015- Considering the 43 year age of the pools, complete or partial replacement is anticipated. This component's remaining life that the 2015/2016 pool rehab includes resurfacing. The pools were covered. Per client, the pools are in poor condition.

110 - Miscellaneous	Useful Life 36	Remaining Life 1	
150 If Family Pool- Rehab/Code Compliance	Quantity 150	Unit of Measure	Linear Feet
	Cost /l.f. \$205		
	% Included 100.00%	Total Cost/Study	\$30,750
Summary	Replacement Year 2021/2022	Future Cost	\$31,519

This is to rehab the pool. Cost estimate is based on similar work to the adjacent pool. A client provided cost, anticipated project year and scope of work will further define this component. Useful life per client. Pools were covered for the site observation.

114 - Resurface	Useful Life 12	Remaining Life 2	
140 If Adult Pool	Quantity 140	Unit of Measure	Linear Feet
	Cost /l.f. \$140		
	% Included 100.00%	Total Cost/Study	\$19,600
Summary	Replacement Year 2022/2023	Future Cost	\$20,592

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

2019/2020- Remaining life reduced from 2026/2027 to 2022/2023. Pools were covered for the site observation.  
 2014/2015- Considering the 43 year age of the pools, complete or partial replacement should be anticipated. Per client, the adult pool is leaking. The pools were covered. Per client, the pools are in poor condition.  
 2006/2007- Resurfaced.

124 - Miscellaneous	Useful Life 36	Remaining Life 9	
Adult Pool- Rehab/Code Compliance	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS \$29,031		
	% Included 100.00%	Total Cost/Study	\$29,031
Summary	Replacement Year 2029/2030	Future Cost	\$36,255

This is to rehab the pool including drain line repairs/compliance work, new return eyeball fittings, new rails, step tiles, new breakline tile, replace waterline tile, new depth and safety markers, new bullnose brick and 2 coats of plaster. Refer to Burkett's Pool Plastering proposal dated 3/4/2015.

140 If cope pool



## 12000 - Pool

700 - Equipment: Replacement	Useful Life 5	Remaining Life 2	
Pool Building- Family Pool (50%)	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS \$4,638	Qty * \$/LS	\$4,638
	% Included 50.00%	Total Cost/Study	\$2,319
Summary	Replacement Year 2022/2023	Future Cost	\$2,436

This is to replace the pool equipment. Since not all equipment will fail simultaneously, this component provides for one half replacement every five years.

1- VSP pump, (2018/2019)  
 1- Compool Pentair equipment controller for both pools  
 2- Hayward filters (2012/2013)  
 Assorted- fittings, valves, pipes, gauges, controls, lights, hand bars, etc

704 - Equipment: Replacement	Useful Life 5	Remaining Life 1	
Pool Building- Adult Pool (50%)	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS \$4,059	Qty * \$/LS	\$4,059
	% Included 50.00%	Total Cost/Study	\$2,029
Summary	Replacement Year 2021/2022	Future Cost	\$2,080

This is to replace the pool equipment. Since not all equipment will fail simultaneously, this component provides for one half replacement every five years.

1- Hayward filters (2012/2013)  
 1- Pentair pump, (replacement unknown)  
 1- Pentair solar touch controller for both pools  
 Assorted- fittings, valves, pipes, gauges, controls, lights, hand bars, etc

764 - Storage Reel	Useful Life 15	Remaining Life 14	
2 Pool Cover Reels	Quantity 2	Unit of Measure	Items
	Cost /Itm \$2,434		
	% Included 100.00%	Total Cost/Study	\$4,869
Summary	Replacement Year 2034/2035	Future Cost	\$6,879

This is to replace the pool cover reels.

2019/2020- Replacement is anticipate.

800 - Solar System	Useful Life 12	Remaining Life 2	
760 sf Pool Building & Shade Structure	Quantity 760	Unit of Measure	Square Feet
	Cost /SqFt \$17.42		
	% Included 100.00%	Total Cost/Study	\$13,243
Summary	Replacement Year 2022/2023	Future Cost	\$13,913

This is to repair and replace the solar panels and piping as needed.

2019/2020- Remaining life extended from 2018/2019 to 2022/2023.  
 2014/2015- The condition of the system could not be determined other than a portion of the system appears newer that was confirmed by La Bella's Pool Service. Client information regarding the placed in service year and cost will further define this component. Should client have the system assessed, information received may be incorporated into the reserve study. La Bella's Pool Service contributed solar system and pool equipment information.

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**17500 - Basketball / Sport Court**

300 - Basketball Standard	Useful Life 15	Remaining Life 4	
2 Basketball Standards	Quantity 2	Unit of Measure	Items
	Cost /Itm	\$1,640	
	% Included	100.00%	Total Cost/Study \$3,280
Summary	Replacement Year	2024/2025	Future Cost \$3,621

This is to replace the basketball standards.

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**18000 - Landscaping**

884 - Maintenance Equipment	Useful Life 15	Remaining Life 2	
DR Mower- Maintenance Shop	Quantity 1	Unit of Measure	Items
	Cost /Itm	\$2,899	
	% Included	100.00%	Total Cost/Study \$2,899
Summary	Replacement Year	2022/2023	Future Cost \$3,045

This is to repair and replace DR mower.

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**21000 - Signage**

200 - Miscellaneous	Useful Life 3	Remaining Life 2	
Community	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS	\$1,158	
	% Included	100.00%	Total Cost/Study \$1,158
Summary	Replacement Year	2022/2023	Future Cost \$1,217

This is to replace miscellaneous signage. This is for material only since staff performs replacements.

2019/2020- No cost history provided to BRG.

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792 - Monument	Useful Life 20	Remaining Life 17	
Entry Monument	Quantity 1	Unit of Measure	Items
	Cost /Itm	\$4,059	
	% Included	100.00%	Total Cost/Study \$4,059
Summary	Replacement Year	2037/2038	Future Cost \$6,176

This is to replace and modify the 12' carved wood custom identity monument sign.

2019/2020- Monument sign was rehab in 2017/2018 approximate.

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## 22000 - Office Equipment

200 - Computers, Misc.	Useful Life 3	Remaining Life 0	
Administration Office (50%)	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS \$4,854	Qty * \$/LS	\$4,854
	% Included 50.00%	Total Cost/Study	\$2,427
Summary	Replacement Year 2020/2021	Future Cost	\$2,427

This is to replace computers, printers, scanners and networking equipment as needed.

2- lap tops  
 4- computers  
 3- printers, desk

2020/2021- \$2,427 was expended for routers, switch to establish hard-wired network.  
 2019/2020- 1 laptop, 2 computers and 1 printer have been added since the last 2014/2015 site visit.  
 2014/2015- \$2,000 anticipated to replace one computer and one laptop in 2015/2016 per client.  
 2011/2012- One computer was replaced.

## 23000 - Mechanical Equipment

200 - Swamp Cooler	Useful Life 15	Remaining Life 14	
Administration Office	Quantity 1	Unit of Measure	Items
	Cost /Itm \$615		
	% Included 100.00%	Total Cost/Study	\$615
Summary	Replacement Year 2034/2035	Future Cost	\$869

This is to replace the swamp cooler.

2019/2020- Cooler was replaced.

250 - Swamp Cooler	Useful Life 15	Remaining Life 3	
Commissary	Quantity 1	Unit of Measure	Items
	Cost /Itm \$464		
	% Included 100.00%	Total Cost/Study	\$464
Summary	Replacement Year 2023/2024	Future Cost	\$500

This is to replace the Frigidaire swamp cooler.

600 - Water Heater	Useful Life 14	Remaining Life 1	
6 Comfort Stations 3,11,12,14,15,17	Quantity 6	Unit of Measure	Items
	Cost /Itm \$928		
	% Included 100.00%	Total Cost/Study	\$5,566
Summary	Replacement Year 2021/2022	Future Cost	\$5,705

This is to replace the water heaters. Includes disposal of old unit.

#3 American 40 gallon (older)  
 #11 State 50 gallon (older)  
 #12 American 52 gallon  
 #14 American 52 gallon (older)  
 #15 Reliance 50 gallon  
 #17 American 52 gallon

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.  
 2019/2020- Remaining life extended from 2019/2020 to 2020/2021.

## 23000 - Mechanical Equipment

610 - Water Heater	Useful Life 14	Remaining Life 2
6 Comfort Stations 1,7,8,9,10,16	Quantity 6	Unit of Measure Items
	Cost /Itm \$922	
	% Included 100.00%	Total Cost/Study \$5,535
Summary	Replacement Year 2022/2023	Future Cost \$5,815

This is to replace the water heaters. Includes disposal of old unit.

#1 State 82 gallon (replaced 2009/2010).  
 #7 State 56 gallon  
 #8 Richmond 50 gallon  
 #9 Reliance 50 gallon  
 #10 Richmond 50 gallon  
 #16 State 50 gallon

2014/2015- 6 water heaters were replaced approximately 2009/2010 per client. No locations were provided.

620 - Water Heater	Useful Life 14	Remaining Life 6
2 Comfort Stations 6 & 13	Quantity 2	Unit of Measure Items
	Cost /Itm \$922	
	% Included 100.00%	Total Cost/Study \$1,845
Summary	Replacement Year 2026/2027	Future Cost \$2,140

This is to replace the water heaters. Includes disposal of old unit.

#6 Reliance 40 gallon (replaced 2012/2013)  
 #13 Reliance 50 gallon (replaced (2013/2014)

630 - Water Heater	Useful Life 14	Remaining Life 1
3 Comfort Stations 2, 5 & 4- Attic Water Heaters	Quantity 3	Unit of Measure Items
	Cost /Itm \$348	
	% Included 100.00%	Total Cost/Study \$1,045
Summary	Replacement Year 2021/2022	Future Cost \$1,072

This is to replace the attic water heaters. Includes disposal of old unit.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.  
 2019/2020- Remaining life extended from 2019/2020 to 2020/2021.

640 - Water Heater	Useful Life 14	Remaining Life 1
4 Various Buildings- Attic Water Heaters	Quantity 4	Unit of Measure Items
	Cost /Itm \$348	
	% Included 100.00%	Total Cost/Study \$1,394
Summary	Replacement Year 2021/2022	Future Cost \$1,429

This is to replace the small attic water heaters. Includes disposal of old unit.

administration/teen center  
 Black Bart/junior center  
 adult center restroom  
 commissary

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.  
 2019/2020- Remaining life extended from 2019/2020 to 2020/2021.

### 23000 - Mechanical Equipment

650 - Water Heater	Useful Life 12	Remaining Life 2
2 Pool Building Equipment Room	Quantity 2	Unit of Measure Items
	Cost /Itm \$820	
	% Included 100.00%	Total Cost/Study \$1,640
Summary	Replacement Year 2022/2023	Future Cost \$1,723
This is to replace the 80 gallon residential type water heaters that are used for the 2 bathrooms and laundry room. Includes disposal of old units.		
2019/2020- Cost reduced from \$2,037 to \$800 each, per client.		

700 - Wall Furnaces	Useful Life 15	Remaining Life 4
Teen Center	Quantity 1	Unit of Measure Items
	Cost /Itm \$1,158	
	% Included 100.00%	Total Cost/Study \$1,158
Summary	Replacement Year 2024/2025	Future Cost \$1,278
This is to replace the Williams wall heater.		

804 - Miscellaneous	Useful Life 25	Remaining Life 16
Adult Center- Mr Heater	Quantity 1	Unit of Measure Items
	Cost /Itm \$928	
	% Included 100.00%	Total Cost/Study \$928
Summary	Replacement Year 2036/2037	Future Cost \$1,377
This is to replace the Big Max Mr Heater.		
2012/2013- Placed in service.		

808 - HVAC	Useful Life 15	Remaining Life 1
Commissary- Day & Night Heater	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$1,742	
	% Included 100.00%	Total Cost/Study \$1,742
Summary	Replacement Year 2021/2022	Future Cost \$1,786
This is to replace the Day & Night heater system.		

812 - Miscellaneous	Useful Life 30	Remaining Life 9
Maintenance Shop	Quantity 1	Unit of Measure Items
	Cost /Itm \$1,394	
	% Included 100.00%	Total Cost/Study \$1,394
Summary	Replacement Year 2029/2030	Future Cost \$1,741
This is to replace the Reznor heater.		

## 24600 - Safety / Access

350 - Defibrillators	Useful Life 8	Remaining Life 1	
2 Administration/Teen Center & Pool	Quantity 2	Unit of Measure	Items
	Cost /Itm \$2,899		
	% Included 100.00%	Total Cost/Study	\$5,797
Summary	Replacement Year 2021/2022	Future Cost	\$5,942

This is to replace the automated external defibrillator (AED) units.

620 - Hand Held Radios	Useful Life 8	Remaining Life 7	
Business Band Radios & Base Stn	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS \$1,512		
	% Included 100.00%	Total Cost/Study	\$1,512
Summary	Replacement Year 2027/2028	Future Cost	\$1,797

This is to replace the four handheld and base station system. A client provided placed in service year and cost will further define this component.

2019/2020- Anticipated replacement, per client. Remaining life extended from 2017/2018 to 2019/2020.

700 - Video Monitoring System	Useful Life 10	Remaining Life 9	
Administration Office & Pool	Quantity 1	Unit of Measure	Items
	Cost /Itm \$4,059		
	% Included 100.00%	Total Cost/Study	\$4,059
Summary	Replacement Year 2029/2030	Future Cost	\$5,069

This is to replace the security system.

1- DVR  
 4- Lorex cameras

2020/2021- \$912 was expended for 4 Lorex cameras.

2019/2020- Anticipated replacement, per client. Remaining life extended from 2015/2016 to 2019/2020.

701 - Video Monitoring System	Useful Life 1	Remaining Life 0	Treatment [nr:1]
Cameras (2020/2021 Only)	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS \$912		
	% Included 100.00%	Total Cost/Study	\$912
Summary	Replacement Year 2020/2021	Future Cost	\$912

This is for the \$912 expended for 4 Lorex cameras.

## 25000 - Flooring

200 - Carpeting	Useful Life 10	Remaining Life 7	
59 Sq. Yds. Administration Office	Quantity 59	Unit of Measure	Square Yard
	Cost /SqYd \$36.90		
	% Included 100.00%	Total Cost/Study	\$2,177
Summary	Replacement Year 2027/2028	Future Cost	\$2,588

This is to replace the carpet tile.

2019/2020- Carpet was replaced in 2017/2018, per client. No cost provided to BRG.

## 25000 - Flooring

202 - Carpeting	Useful Life 10	Remaining Life 1
67 Sq. Yds. Teen Center	Quantity 67	Unit of Measure Square Yard
	Cost /SqYd \$36.90	
	% Included 100.00%	Total Cost/Study \$2,472
Summary	Replacement Year 2021/2022	Future Cost \$2,534

This is to replace the carpeting.

teen center- 67 sq yds

2019/2020- The carpeting is in poor condition.

204 - Carpeting	Useful Life 15	Remaining Life 1
123 Sq. Yds. Commissary	Quantity 123	Unit of Measure Square Yard
	Cost /SqYd \$37.11	
	% Included 100.00%	Total Cost/Study \$4,565
Summary	Replacement Year 2021/2022	Future Cost \$4,679

This is to replace the carpeting.

2019/2020- Remaining life extended from 2017/2018 to 2021/2022. The carpeting is in poor condition with very bad seams.

208 - Vinyl	Useful Life 10	Remaining Life 8
67 Sq. Yds. Toddler Center	Quantity 67	Unit of Measure Square Yard
	Cost /SqYd \$36.90	
	% Included 100.00%	Total Cost/Study \$2,472
Summary	Replacement Year 2028/2029	Future Cost \$3,012

This is to replace the wood laminate flooring.

2019/2020- Replaced in 2018/2019, per client. No cost provided to BRG.

400 - Tile	Useful Life 25	Remaining Life 9
224 sf Commissary Kitchen	Quantity 224	Unit of Measure Square Feet
	Cost /SqFt \$10.25	
	% Included 100.00%	Total Cost/Study \$2,296
Summary	Replacement Year 2029/2030	Future Cost \$2,867

This is to replace the quarry tile flooring.

404 - Tile	Useful Life 25	Remaining Life 19
160 sf Adult Center Kitchen	Quantity 160	Unit of Measure Square Feet
	Cost /SqFt \$10.25	
	% Included 100.00%	Total Cost/Study \$1,640
Summary	Replacement Year 2039/2040	Future Cost \$2,622

This is to replace the tile flooring.

2019/2020- Work was completed in 2015/2016.

2014/2015- Anticipated replacement in 2015/2016 per client. The kitchen was under construction.

### 25000 - Flooring

600 - Vinyl	Useful Life 15	Remaining Life 4
23 Sq. Yds. Pool Building Library	Quantity 23	Unit of Measure Square Yard
	Cost /SqYd \$29.72	
	% Included 100.00%	Total Cost/Study \$684
Summary	Replacement Year 2024/2025	Future Cost \$755
This is to replace the vinyl flooring.		
2019/2020- Remaining life extended from 2017/2018 to 2024/2025.		

### 26000 - Outdoor Equipment

100 - Tot Lot: Play Equipment	Useful Life 30	Remaining Life 3
Playground	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$28,992	
	% Included 100.00%	Total Cost/Study \$28,992
Summary	Replacement Year 2023/2024	Future Cost \$31,221
This is to replace the tot lot play equipment with a modern system.		
1- slide/climber by Big Toys		
1- 2-seat infant swing/climber by Rainbow Playsystems Inc		
1- 2-seat swing set		
2019/2020- Remaining life extended from 2019/2020 to 2023/2024.		
2014/2015- \$25,000 cost and 2019/2020 remaining life estimates provided by client.		

### 27000 - Appliances

200 - Refrigerator	Useful Life 12	Remaining Life 3
Commissary	Quantity 1	Unit of Measure Items
	Cost /Itm \$1,158	
	% Included 100.00%	Total Cost/Study \$1,158
Summary	Replacement Year 2023/2024	Future Cost \$1,247
This is to replace the Kenmore refrigerator.		
Note: A cost and placed in service fiscal year for all appliances will further define the appliance components.		

204 - Refrigerator	Useful Life 12	Remaining Life 6
Adult Center Kitchen	Quantity 1	Unit of Measure Items
	Cost /Itm \$1,158	
	% Included 100.00%	Total Cost/Study \$1,158
Summary	Replacement Year 2026/2027	Future Cost \$1,343
This is to replace the refrigerator.		
2019/2020- The adult center is under major interior rehab.		
2014/2015- The kitchen was under construction.		



## 27000 - Appliances

234 - Freezer	Useful Life 12	Remaining Life 3
Administration/Teen Center- Chest Freezer	Quantity 1	Unit of Measure Items
	Cost /Itm \$589	
	% Included 100.00%	Total Cost/Study \$589
Summary	Replacement Year 2023/2024	Future Cost \$635
This is to replace the Wards model 8835 chest freezer.		

238 - Freezer	Useful Life 12	Remaining Life 3
Commissary	Quantity 1	Unit of Measure Items
	Cost /Itm \$1,158	
	% Included 100.00%	Total Cost/Study \$1,158
Summary	Replacement Year 2023/2024	Future Cost \$1,247
This is to replace the Roper freezer.		

242 - Freezer	Useful Life 12	Remaining Life 3
Adult Center Kitchen	Quantity 1	Unit of Measure Items
	Cost /Itm \$1,158	
	% Included 100.00%	Total Cost/Study \$1,158
Summary	Replacement Year 2023/2024	Future Cost \$1,247
This is to replace the Kenmore freezer.		
2019/2020- Interior under construction.		
2014/2015- The kitchen was under construction.		

266 - 4-Burner Stove & Oven	Useful Life 15	Remaining Life 1
Adult Center Kitchen	Quantity 1	Unit of Measure Items
	Cost /Itm \$2,086	
	% Included 100.00%	Total Cost/Study \$2,086
Summary	Replacement Year 2021/2022	Future Cost \$2,138
This is to replace the stove.		
2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.		
2019/2020- Remaining life extended from 2015/2016 to 2020/2021.		
2014/2015- Anticipated replacement in 2015/2016 per client. The kitchen was under construction.		

270 - 4-Burner Stove & Oven	Useful Life 15	Remaining Life 2
Commissary- Kenmore	Quantity 1	Unit of Measure Items
	Cost /Itm \$2,086	
	% Included 100.00%	Total Cost/Study \$2,086
Summary	Replacement Year 2022/2023	Future Cost \$2,191
This is to replace the Kenmore 4-burner stove.		

## 27000 - Appliances

296 - Stove: Exhaust Hood w/ Fan Commissary	Useful Life 30	Remaining Life 9
	Quantity 1	Unit of Measure Items
	Cost /Itm \$3,013	
	% Included 100.00%	Total Cost/Study \$3,013
Summary	Replacement Year 2029/2030	Future Cost \$3,763

This is to replace the 6' exhaust hood.

396 - Washer: Large Pool Building Laundry Room	Useful Life 10	Remaining Life 1
	Quantity 1	Unit of Measure Items
	Cost /Itm \$984	
	% Included 100.00%	Total Cost/Study \$984
Summary	Replacement Year 2021/2022	Future Cost \$1,009

This is to replace the coin operated washing machine.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.  
 2019/2020- Remaining life extended from 2016/2017 to 2020/2021.

400 - Washer: Large Pool Building Laundry Room	Useful Life 10	Remaining Life 1
	Quantity 1	Unit of Measure Items
	Cost /Itm \$984	
	% Included 100.00%	Total Cost/Study \$984
Summary	Replacement Year 2021/2022	Future Cost \$1,009

This is to replace the coin operated washing machine.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.  
 2019/2020- Remaining life extended from 2018/2019 to 2020/2021.

408 - Washer: Large Pool Building Laundry Room	Useful Life 10	Remaining Life 1
	Quantity 1	Unit of Measure Items
	Cost /Itm \$984	
	% Included 100.00%	Total Cost/Study \$984
Summary	Replacement Year 2021/2022	Future Cost \$1,009

This is to replace the coin operating washing machine.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.  
 2011/2012- Placed in service.

430 - Dryer: Large Pool Building Laundry Room	Useful Life 10	Remaining Life 1
	Quantity 1	Unit of Measure Items
	Cost /Itm \$984	
	% Included 100.00%	Total Cost/Study \$984
Summary	Replacement Year 2021/2022	Future Cost \$1,009

This is to replace the Kenmore coin operated clothes dryer.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.  
 2019/2020- Remaining life extended from 2016/2017 to 2020/2021.

## 27000 - Appliances

434 - Dryer: Large	Useful Life 10	Remaining Life 1	
Pool Building Laundry Room	Quantity 1	Unit of Measure Items	
	Cost /Itm \$984		
	% Included 100.00%	Total Cost/Study \$984	
Summary	Replacement Year 2021/2022	Future Cost \$1,009	

This is to replace the Kenmore coin operated clothes dryer.

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.

2019/2020- Remaining life extended from 2018/2019 to 2020/2021.

438 - Dryer: Large	Useful Life 10	Remaining Life 3	
Pool Building Laundry Room	Quantity 1	Unit of Measure Items	
	Cost /Itm \$984		
	% Included 100.00%	Total Cost/Study \$984	
Summary	Replacement Year 2023/2024	Future Cost \$1,060	

This is to replace the Kenmore coin operated clothes dryer.

880 - Gas Grill	Useful Life 25	Remaining Life 9	
Commissary	Quantity 1	Unit of Measure Items	
	Cost /Itm \$1,742		
	% Included 100.00%	Total Cost/Study \$1,742	
Summary	Replacement Year 2029/2030	Future Cost \$2,176	

This is to replace the 2-burner griddle top grill.

998 - Miscellaneous	Useful Life 25	Remaining Life 14	
Commissary- 3 Compartment Sink	Quantity 1	Unit of Measure Items	
	Cost /Itm \$1,158		
	% Included 100.00%	Total Cost/Study \$1,158	
Summary	Replacement Year 2034/2035	Future Cost \$1,637	

This is to replace the stainless steel 3-compartment sink.

## 28500 - Waste Water Treatment

700 - Control Panel	Useful Life 4	Remaining Life 1	
2 Sewer Lift Stations & Plant (20%)	Quantity 2	Unit of Measure Lump Sum	
	Cost /LS \$11,598	Qty * \$/LS \$23,196	
	% Included 20.00%	Total Cost/Study \$4,639	
Summary	Replacement Year 2021/2022	Future Cost \$4,755	

This is to periodically repair and replace the electrical control panel used to control the sewer lift stations (grinders, pumps and level warning system) and the treatment plant (grinder, aerators, clarifier squeegee and spray pump) on a percentage basis.

2019/2020- Remaining life extended from 2017/2018 to 2021/2022.

## 28500 - Waste Water Treatment

820 - Pump	Useful Life 4	Remaining Life 1	
2 Sewer Lift Stations by Comfort Stns 3 & 6 (50%)	Quantity 2	Unit of Measure Items	
	Cost /Itm \$2,255	Qty * \$/Itm \$4,510	
	% Included 50.00%	Total Cost/Study \$2,255	
Summary	Replacement Year 2021/2022	Future Cost \$2,311	

This is to periodically repair and replace the surface and submerged pumps and motors on a percentage basis. These pumps send raw effluent to the treatment plant.

2019/2020- Remaining life extended from 2017/2018 to 2021/2022.

824 - Pump	Useful Life 1	Remaining Life 1	
Treatment Plant	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$8,697		
	% Included 100.00%	Total Cost/Study \$8,697	
Summary	Replacement Year 2021/2022	Future Cost \$8,915	

This is to repair and replace the pumps and motors that process the raw sewage. Sewage treatment system sub-components will be individually addressed as costing is provided thru a cost history, class 3 operator input as per the initial assessment of the sewage system and as repairs are completed. Client input will further define this component.

The pumps/motors consist of the following:

- Grinder motor (out for repair at the time of the site review) used for initial break-up of raw sewage. The HP is not confirmed.
- Squeegee motor, 1/2 hp, used to remove solids from the bottom of the clarifier for re-introduction into the aerator.
- Two 3 hp Aerator motors, one for back-up, used to mix waste water and sludge to stimulate the growth of oxygen-using bacteria and other tiny organisms that are naturally present in the sewage. These microorganisms digest most of the remaining polluting organic materials which produces heavier particles that will settle later in the treatment process.
- Water pump, 15 hp, used for spraying effluent into the settling pond, powering the sprinkler system and pumping to the leach field.

2020/2021- \$1,152 was expended for chemical dispenser.

2019/2020- Remaining life extended from 2015/2016 to 2020/2021.

2014/2015- \$7,500 is anticipated annually for ongoing maintenance per client. The waste water treatment system appears to be in poor to fair condition based on visual observation and client input. The chlorination system appears very antiquated. Should additional information be provided by client and the recently hired class 3 operator, that information will be input into the reserve study.

825 - Pump	Useful Life 1	Remaining Life 0	Treatment [nr:1]
Chemical Dispenser (2020/2021 Only)	Quantity 1	Unit of Measure Lump Sum	
	Cost /LS \$1,152		
	% Included 100.00%	Total Cost/Study \$1,152	
Summary	Replacement Year 2020/2021	Future Cost \$1,152	

This is for the \$1,152 expended for chemical dispenser.

### 30000 - Miscellaneous

160 - Fountain: Mechanical	Useful Life 8	Remaining Life 1
Entrance Pond Water Wheel	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$1,158	
	% Included 100.00%	Total Cost/Study \$1,158
Summary	Replacement Year 2021/2022	Future Cost \$1,187

This is to replace, repair and maintain the water wheel pond mechanical equipment including pumps, motors and fittings.

1- 3/4 hp Teel pump motor

2020/2021- No work indicated, moved remaining life from 2020/2021 to 2021/2022.

2019/2020- Remaining life extended from 2018/2019 to 2020/2021.

2014/2015- The water wheel pond was not operating. Client provided information will further define this component.

720 - Equipment	Useful Life 20	Remaining Life 4
Duerr Log Splitter	Quantity 1	Unit of Measure Items
	Cost /Itm \$2,086	
	% Included 100.00%	Total Cost/Study \$2,086
Summary	Replacement Year 2024/2025	Future Cost \$2,302

This is to replace the 22 ton gas log splitter. Useful life will be dependent upon use. Splitting 5 chords or less per year, with maintenance, the splitter should realize a useful life of approximately 20 years. Client provided information will further define this component.

724 - Equipment	Useful Life 15	Remaining Life 2
Speedway Drain Cleaner	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$2,086	
	% Included 100.00%	Total Cost/Study \$2,086
Summary	Replacement Year 2022/2023	Future Cost \$2,191

This is to replace the drain cleaner. A client provided cost and anticipated remaining life will further define this component.

810 - Maintenance Equipment	Useful Life 1	Remaining Life 1
Maintenance Shop	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$1,158	
	% Included 100.00%	Total Cost/Study \$1,158
Summary	Replacement Year 2021/2022	Future Cost \$1,187

This is to replace miscellaneous maintenance tools.

814 - Maintenance Equipment	Useful Life 18	Remaining Life 14
2014 Bobcat Skid Steer	Quantity 1	Unit of Measure Items
	Cost /Itm \$44,075	
	% Included 100.00%	Total Cost/Study \$44,075
Summary	Replacement Year 2034/2035	Future Cost \$62,277

This is to replace the 2014 BOBCAT skid steer VIN AJZV11803.  
 License# T550.

2020/2021- \$3,074 was expended to replace tracks.

2019/2020- \$43,000 cost and 15 year remaining life per client.

### 30000 - Miscellaneous

815 - Maintenance Equipment	Useful Life 1	Remaining Life 0	Treatment [nr:1]
2020/2021 Only	Quantity 1	Unit of Measure	Lump Sum
	Cost /LS	\$3,074	
	% Included	100.00%	Total Cost/Study \$3,074
Summary	Replacement Year	2020/2021	Future Cost \$3,074

This is for the \$3,074 expended to replace tracks.

820 - Vehicle	Useful Life 10	Remaining Life 4	
1988 GMC 3/4 Ton Green PU Truck	Quantity 1	Unit of Measure	Items
	Cost /Itm	\$17,394	
	% Included	100.00%	Total Cost/Study \$17,394
Summary	Replacement Year	2024/2025	Future Cost \$19,200

This is to replace the 1988 GMC truck VIN A16DHF84R7KJ502840.  
 License# 6M09751.

2019/2020- Useful life extended from 10 to 15 and remaining life extended from 2016/2017 to 2024/2025.

824 - Vehicle	Useful Life 10	Remaining Life 6	
2007 Ford	Quantity 1	Unit of Measure	Items
	Cost /Itm	\$13,917	
	% Included	100.00%	Total Cost/Study \$13,917
Summary	Replacement Year	2026/2027	Future Cost \$16,140

This is to replace the 2007 FORD truck VIN 1FTRFI2247KC26633.  
 License #08956T1.

2019/2020- No cost or acquisition known.

828 - Vehicle	Useful Life 10	Remaining Life 4	
1988 Dodge 1/2 Ton Fire PU Truck	Quantity 1	Unit of Measure	Items
	Cost /Itm	\$17,394	
	% Included	100.00%	Total Cost/Study \$17,394
Summary	Replacement Year	2024/2025	Future Cost \$19,200

This is to replace the 1988 DODGE truck VIN 1B7HW14W5JS769833.  
 License# 4U38555.

2019/2020- Remaining life extended from 2019/2020 to 2024/2025.

832 - Vehicle	Useful Life 10	Remaining Life 2	
2005 Chevrolet Dump Truck	Quantity 1	Unit of Measure	Items
	Cost /Itm	\$18,450	
	% Included	100.00%	Total Cost/Study \$18,450
Summary	Replacement Year	2022/2023	Future Cost \$19,384

This is to replace the 2005 CHEVY dump truck VIN 1GBHR34K1JJI33016.  
 License# 99070S2.

2019/2020- Remaining life extended from 2019/2020 to 2022/2023. Cost increased from \$9,000 to \$18,000, per client.

### 30000 - Miscellaneous

836 - Vehicle	Useful Life 10	Remaining Life 6	
2000 GM Pump PU Truck	Quantity 1	Unit of Measure	Items
	Cost /Itm \$13,919		
	% Included 100.00%	Total Cost/Study	\$13,919
Summary	Replacement Year 2026/2027	Future Cost	\$16,142

This is to replace the 2000 GM truck VIN 1GCGK24R7YF485047.  
License# 7U69158.

2019/2020- Remaining life extended from 2019/2020 to 2026/2027.

840 - Vehicle	Useful Life 10	Remaining Life 4	
1997 Ford F250 4 X 4	Quantity 1	Unit of Measure	Items
	Cost /Itm \$17,394		
	% Included 100.00%	Total Cost/Study	\$17,394
Summary	Replacement Year 2024/2025	Future Cost	\$19,200

This is to replace the 1997 FORD truck VIN 1FTHF26G1VEC04625.  
License# 6V46231.

2019/2020- Remaining life extended from 2015/2026 to 2024/2025.

878 - Golf Cart	Useful Life 10	Remaining Life 4	
1997 EZ GO Golf Cart	Quantity 1	Unit of Measure	Items
	Cost /Itm \$7,175		
	% Included 100.00%	Total Cost/Study	\$7,175
Summary	Replacement Year 2024/2025	Future Cost	\$7,920

This is to replace the 1997 golf cart with a previously owned cart.

2019/2020- Remaining life extended from 2017/2018 to 2024/2025. Cost increased from \$3,400 to \$7,000, per client.

882 - Golf Cart	Useful Life 10	Remaining Life 4	
1998 EZ GO Golf Cart	Quantity 1	Unit of Measure	Items
	Cost /Itm \$7,175		
	% Included 100.00%	Total Cost/Study	\$7,175
Summary	Replacement Year 2024/2025	Future Cost	\$7,920

This is to replace the 1998 golf cart with a previously owned cart.

2019/2020- Remaining life extended from 2019/2020 to 2024/2025. Cost increased from \$3,400 to \$7,000, per client.

### 30000 - Miscellaneous

900 - Generator	Useful Life 30	Remaining Life 7
2 Generator Mfg Home #1 & #2	Quantity 2	Unit of Measure Items
	Cost /Itm \$4,510	
	% Included 100.00%	Total Cost/Study \$9,020
Summary	Replacement Year 2027/2028	Future Cost \$10,722
This is to replace the generator that is used to partially power up the two manufactured homes during power outages.		
1- Kubota 3500 watt generator		
1- Chicago 4000 watt generator		
2019/2020- Remaining life extended from 2016/2017 to 2027/2028.		

910 - Misc. Maint. Repairs	Useful Life 25	Remaining Life 2
Clean & Haul Toxic Waste- Pond	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$46,386	
	% Included 100.00%	Total Cost/Study \$46,386
Summary	Replacement Year 2022/2023	Future Cost \$48,735
This is to remove and dispose of toxic waste. The cost may vary greatly depending on scope at time of removal. Client should solicit proposals to further define this component.		

920 - Plumbing	Useful Life 3	Remaining Life 2
90 Frost Free Hydrants	Quantity 90	Unit of Measure Items
	Cost /Itm \$71.75	
	% Included 100.00%	Total Cost/Study \$6,457
Summary	Replacement Year 2022/2023	Future Cost \$6,784
This is to maintain the hydrants.		
2019/2020- Remaining life extended from 2016/2017 to 2022/2023.		

930 - Utilities	Useful Life 1	Remaining Life 1
Community	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$6,960	
	% Included 100.00%	Total Cost/Study \$6,960
Summary	Replacement Year 2021/2022	Future Cost \$7,134
This is for utility infrastructure repair or engineering/contractor evaluations to maintain the community infrastructure. Since infrastructure life exceeds this study's scope, this study does not provide for full replacement. Should client obtain a scope of work and cost for this component, information received will be entered into the reserve study.		



**03000 - Painting: Exterior**

120 - Surface Restoration	Useful Life 1	Remaining Life 4
All Buildings- Material Only	Quantity 1	Unit of Measure Lump Sum
	Cost /LS \$1,158	
	% Included 100.00%	Total Cost/Study \$1,158
Summary	Replacement Year N/A	Future Cost N/A

This is for painting materials only since painting is performed by staff.

2014/2015- BRG excluded this annual material only component from reserves. This expense is an appropriate operating budget item.

**04000 - Structural Repairs**

260 - Doors	Useful Life 25	Remaining Life 2
3 Adult Center- 8' Sliding Glass Doors	Quantity 3	Unit of Measure Items
	Cost /Itm \$2,319	
	% Included 100.00%	Total Cost/Study \$6,958
Summary	Replacement Year N/A	Future Cost N/A

This is to replace the 8' sliding glass doors. Excluded from funding consideration until work is completed and next site inspection.

2019/2020- Major interior work is in progress. No rehab cost has been provided.

2014/2015- Cost will vary greatly dependent upon door type. All windows may be replaced in the near future. A client provided anticipated replacement fiscal year and cost will further define this component.

**05000 - Roofing**

412 - Pitched: 3 Tab Composition	Useful Life 20	Remaining Life 5
Propane Structure	Quantity 1	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$410
Summary	Replacement Year N/A	Future Cost N/A

This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life. Most comp roofing is completed by staff per client.

2019/2020- Excluded component. Per client work will be done by staff.

420 - Pitched: 3 Tab Composition	Useful Life 20	Remaining Life 5
2 Squares- Wood Shed	Quantity 2	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$820
Summary	Replacement Year N/A	Future Cost N/A

This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life.

2019/2020- Excluded component. Per client work will be done by staff.

### 05000 - Roofing

424 - Pitched: 3 Tab Composition	Useful Life 20	Remaining Life 5
5 Squares- Fire House	Quantity 5	Unit of Measure Squares
	Cost /Sqrs \$410	
	% Included 100.00%	Total Cost/Study \$2,050
Summary	Replacement Year N/A	Future Cost N/A

This is to reroof with a fiberglass composition 3-tab roofing product. All roofs should be regularly inspected and repaired as indicated to ensure maximum life. Most comp roofing is completed by staff per client.

2019/2020- Excluded component. Per client work will be done by staff.

### 19000 - Fencing

110 - Chain Link: 6'	Useful Life 30	Remaining Life 4
247 lf Pools	Quantity 247	Unit of Measure Linear Feet
	Cost /l.f. \$13.92	
	% Included 100.00%	Total Cost/Study \$3,437
Summary	Replacement Year N/A	Future Cost N/A

This is to replace the 6' chain link fencing.

2014/2015- Per client, fencing replacements are performed utilizing association staff and funded from the operating budget.

### 30000 - Miscellaneous

870 - Trailer	Useful Life 20	Remaining Life 4
Imago Trailer 8 X 12	Quantity 1	Unit of Measure Items
	Cost /Itm \$5,801	
	% Included 100.00%	Total Cost/Study \$5,801
Summary	Replacement Year N/A	Future Cost N/A

This is to replace the trailer.

VIN 53441

2019/2020- Excluded from funding consideration. Per client, they do not have a 4 x 8 trailer. Client should confirm if they have a trailer, either 4 x 8 or 8 x 12.

886 - Golf Cart	Useful Life 10	Remaining Life 5
Office Golf Cart	Quantity 1	Unit of Measure Items
	Cost /Itm \$8,200	
	% Included 100.00%	Total Cost/Study \$8,200
Summary	Replacement Year N/A	Future Cost N/A

This is to replace the golf cart.

2020/2021- Per client, remove, was never purchased.

2019/2020- Per client, this cart is anticipated for purchase. \$8,000 has been budgeted or this purchase.

Component	Current Replacement Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
<b>01000 - Paving</b>							
280 - Asphalt: Ongoing Repairs	\$11,521	1	1	374,656	\$3.07/SqFt (1%)		Streets
281 - Asphalt: Ongoing Repairs	\$46,000	1	0	1	\$46,000/LS [nr:1]		Streets (2020/2021 Only)
300 - Asphalt: Overlay w/ Interlayer	\$192,011	20	1	374,656	\$2.56/SqFt (20%)		Streets- Phase 1
304 - Asphalt: Overlay w/ Interlayer	\$192,011	20	3	374,656	\$2.56/SqFt (20%)		Streets- Phase 2
308 - Asphalt: Overlay w/ Interlayer	\$192,011	20	7	374,656	\$2.56/SqFt (20%)		Streets- Phase 3
312 - Asphalt: Overlay w/ Interlayer	\$192,011	20	8	374,656	\$2.56/SqFt (20%)		Streets- Phase 4
316 - Asphalt: Overlay w/ Interlayer	\$192,011	20	12	374,656	\$2.56/SqFt (20%)		Streets- Phase 5
<b>02000 - Concrete</b>							
220 - Walkways	\$1,742	5	1	1	\$1,742/LS		Comfort Stations
400 - Pool Deck	\$49,302	25	19	3,700	\$13.32/SqFt		Pools
<b>04000 - Structural Repairs</b>							
100 - Wood: Siding & Trim	\$199,794	40	24	19,204	\$10.40/SqFt		All Buildings
120 - Decking: Wood	\$7,159	40	29	388	\$18.45/SqFt		Admin/Teen Center- Decking
140 - Decking: Wood	\$13,210	40	29	716	\$18.45/SqFt		Adult Center- Decking
160 - Decking	\$7,159	40	26	388	\$18.45/SqFt		Toddler Center- Decking
180 - Decking: Wood	\$10,332	40	29	560	\$18.45/SqFt		Commissary- Decking
190 - Wood Railing	\$897	40	9	35	\$25.62/l.f.		Administration/Teen Center
200 - Wood Railing	\$1,845	40	6	72	\$25.62/l.f.		Toddler Center
210 - Wood Railing	\$3,477	40	9	106	\$32.80/l.f.		Adult Center
220 - Wood Railing	\$1,640	40	9	50	\$32.80/l.f.		Commissary
230 - Doors	\$2,788	30	14	2	\$1,394/Itm		Commissary Exterior Doors & Panic Hardware
240 - Doors	\$1,794	30	1	1	\$1,794/Itm		Maintenance Shop- Roll Up Door
250 - Doors	\$1,537	30	1	1	\$1,537/Itm		Fire House- Overhead Door
270 - Doors	\$3,690	25	2	2	\$1,845/Itm		Pool Building Library- 6' Sliding Glass Doors
280 - Miscellaneous	\$1,722	5	3	3	\$574/Itm		Bulletin Board Structures
<b>04500 - Decking/Balconies</b>							
110 - Structural	\$13,919	40	9	388	\$35.87/SqFt		Admin/Teen Center-Support & Decking
130 - Structural	\$29,356	40	9	716	\$41.00/SqFt		Adult Center- Support & Decking

Component	Current Replacement Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
<b>04500 - Decking/Balconies</b>							
150 - Structural	\$11,931	40	6	388	\$30.75/SqFt		Toddler Center- Support & Decking
170 - Structural	\$20,090	40	9	560	\$35.87/SqFt		Commissary- Support & Decking
<b>05000 - Roofing</b>							
200 - Low Slope: BUR	\$1,230	20	1	3	\$410/Sqrs		Tool Shed
300 - Pitched: Metal	\$19,065	35	9	15	\$1,271/Sqrs		Administration/Teen Center
304 - Pitched: Metal	\$21,607	35	9	17	\$1,271/Sqrs		Toddler Center
308 - Pitched: Metal	\$49,200	35	19	30	\$1,640/Sqrs		Hani Pavilion
400 - Pitched: 3 Tab Composition	\$12,300	20	19	30	\$410/Sqrs		Pool Building & Shade Structure
404 - Pitched: 3 Tab Composition	\$9,020	20	1	22	\$410/Sqrs		Commissary
408 - Pitched: 3 Tab Composition	\$9,020	20	1	22	\$410/Sqrs		Adult Center
416 - Pitched: 3 Tab Composition	\$3,690	20	2	9	\$410/Sqrs		Maintenance Shop
428 - Pitched: 3 Tab Composition	\$7,380	25	3	18	\$410/Sqrs		Mobile Home #1
432 - Pitched: 3 Tab Composition	\$7,380	25	19	18	\$410/Sqrs		Mobile Home #2
436 - Pitched: 3 Tab Composition	\$27,470	20	4	67	\$410/Sqrs		[11] Comfort Stations
440 - Pitched: 3 Tab Composition	\$2,460	20	1	6	\$410/Sqrs		[2] Comfort Stations
444 - Pitched: 3 Tab Composition	\$4,100	20	1	10	\$410/Sqrs		[2] Comfort Stations
448 - Pitched: 3 Tab Composition	\$2,870	20	1	7	\$410/Sqrs		[2] Comfort Stations
500 - Pitched: Wood Shake	\$6,355	25	24	5	\$1,271/Sqrs		Tot Lot Picnic Pavilion
<b>08000 - Rehab</b>							
100 - General	\$5,798	10	1	1	\$5,798/LS		Administration/Teen Center
104 - General	\$3,479	15	2	1	\$3,479/LS		Toddler Center
108 - General	\$15,375	15	14	1	\$15,375/LS		Adult Center
112 - General	\$5,798	15	2	1	\$5,798/LS		Commissary
116 - General	\$5,125	20	4	1	\$5,125/LS		Pool Building- Laundry & Library Rooms
200 - General	\$6,500	15	4	1	\$6,500/LS		Mobile Home #1
201 - General	\$2,811	1	0	1	\$2,811/LS [nr:1]		Furnace (2020/2021 Only)
204 - General	\$6,150	15	13	1	\$6,150/LS		Mobile Home #2
220 - Bathrooms	\$17,404	20	5	6	\$2,901/Bldg		Comfort Stations
224 - Bathrooms	\$17,404	20	6	6	\$2,901/Bldg		Comfort Stations
228 - Bathrooms	\$14,504	20	7	5	\$2,901/Bldg		Comfort Stations
232 - Bathrooms	\$36,285	30	5	6	\$6,047/Bldg		Comfort Station Partitions
236 - Bathrooms	\$36,285	30	6	6	\$6,047/Bldg		Comfort Station Partitions
240 - Bathrooms	\$30,237	30	7	5	\$6,047/Bldg		Comfort Station Partitions
244 - Bathrooms	\$13,919	18	5	2	\$6,960/LS		Pool Building
248 - Restrooms	\$3,480	18	10	1	\$3,480/LS		Toddler Center

Component	Current Replacement Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
<b>08000 - Rehab</b>							
252 - Restrooms	\$6,960	18	2	2	\$3,480/Rm		Adult Center
630 - Windows	\$9,327	40	1	13	\$717/Itm		Administration/Teen Center
634 - Windows	\$7,892	30	2	11	\$717/Itm		Toddler Center
638 - Windows	\$7,175	30	1	10	\$717/Itm		Adult Center
639 - Windows	\$835	1	0	2	\$418/LS [nr:1]		Glazed Panels (2020/2021 Only)
642 - Windows	\$2,870	30	2	4	\$717/Itm		Pool Building
646 - Windows	\$7,175	30	3	10	\$717/Itm		Commissary
<b>11000 - Gate Equipment</b>							
290 - Gate Arm Control Assembly	\$14,745	10	0	2	\$7,373/Itm		Vehicle Gate Arms
736 - Access Pad	\$1,384	10	8	2	\$692/Itm		Pool Gate
740 - Telephone Entry System	\$3,075	10	7	1	\$3,075/Itm		Vehicle Gate Entry System & Card Reader
800 - Loops, Misc. Wiring Harness	\$2,000	10	0	3	\$667/Itm		Vehicle Gate Loops
<b>12000 - Pool</b>							
100 - Resurface	\$21,000	12	7	150	\$140/l.f.		Family Pool
110 - Miscellaneous	\$30,750	36	1	150	\$205/l.f.		Family Pool- Rehab/Code Compliance
114 - Resurface	\$19,600	12	2	140	\$140/l.f.		Adult Pool
124 - Miscellaneous	\$29,031	36	9	1	\$29,031/LS		Adult Pool- Rehab/Code Compliance
700 - Equipment: Replacement	\$2,319	5	2	1	\$4,638/LS (50%)		Pool Building- Family Pool
704 - Equipment: Replacement	\$2,029	5	1	1	\$4,059/LS (50%)		Pool Building- Adult Pool
764 - Storage Reel	\$4,869	15	14	2	\$2,434/Itm		Pool Cover Reels
800 - Solar System	\$13,243	12	2	760	\$17.42/SqFt		Pool Building & Shade Structure
<b>17500 - Basketball / Sport Court</b>							
300 - Basketball Standard	\$3,280	15	4	2	\$1,640/Itm		Basketball Standards
<b>18000 - Landscaping</b>							
884 - Maintenance Equipment	\$2,899	15	2	1	\$2,899/Itm		DR Mower- Maintenance Shop
<b>21000 - Signage</b>							
200 - Miscellaneous	\$1,158	3	2	1	\$1,158/LS		Community
792 - Monument	\$4,059	20	17	1	\$4,059/Itm		Entry Monument
<b>22000 - Office Equipment</b>							
200 - Computers, Misc.	\$2,427	3	0	1	\$4,854/LS (50%)		Administration Office
<b>23000 - Mechanical Equipment</b>							
200 - Swamp Cooler	\$615	15	14	1	\$615/Itm		Administration Office
250 - Swamp Cooler	\$464	15	3	1	\$464/Itm		Commissary
600 - Water Heater	\$5,566	14	1	6	\$928/Itm		Comfort Stations 3,11,12,14,15,17

Component	Current Replacement Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
<b>23000 - Mechanical Equipment</b>							
610 - Water Heater	\$5,535	14	2	6	\$922/Itm		Comfort Stations 1,7,8,9,10,16
620 - Water Heater	\$1,845	14	6	2	\$922/Itm		Comfort Stations 6 & 13
630 - Water Heater	\$1,045	14	1	3	\$348/Itm		Comfort Stations 2, 5 & 4- Attic Water Heaters
640 - Water Heater	\$1,394	14	1	4	\$348/Itm		Various Buildings- Attic Water Heaters
650 - Water Heater	\$1,640	12	2	2	\$820/Itm		Pool Building Equipment Room
700 - Wall Furnaces	\$1,158	15	4	1	\$1,158/Itm		Teen Center
804 - Miscellaneous	\$928	25	16	1	\$928/Itm		Adult Center- Mr Heater
808 - HVAC	\$1,742	15	1	1	\$1,742/LS		Commissary- Day & Night Heater
812 - Miscellaneous	\$1,394	30	9	1	\$1,394/Itm		Maintenance Shop
<b>24600 - Safety / Access</b>							
350 - Defibrillators	\$5,797	8	1	2	\$2,899/Itm		Administration/Teen Center & Pool
620 - Hand Held Radios	\$1,512	8	7	1	\$1,512/LS		Business Band Radios & Base Stn
700 - Video Monitoring System	\$4,059	10	9	1	\$4,059/Itm		Administration Office & Pool
701 - Video Monitoring System	\$912	1	0	1	\$912/LS [nr:1]		Cameras (2020/2021 Only)
<b>25000 - Flooring</b>							
200 - Carpeting	\$2,177	10	7	59	\$36.90/SqYd		Administration Office
202 - Carpeting	\$2,472	10	1	67	\$36.90/SqYd		Teen Center
204 - Carpeting	\$4,565	15	1	123	\$37.11/SqYd		Commissary
208 - Vinyl	\$2,472	10	8	67	\$36.90/SqYd		Toddler Center
400 - Tile	\$2,296	25	9	224	\$10.25/SqFt		Commissary Kitchen
404 - Tile	\$1,640	25	19	160	\$10.25/SqFt		Adult Center Kitchen
600 - Vinyl	\$684	15	4	23	\$29.72/SqYd		Pool Building Library
<b>26000 - Outdoor Equipment</b>							
100 - Tot Lot: Play Equipment	\$28,992	30	3	1	\$28,992/LS		Playground
<b>27000 - Appliances</b>							
200 - Refrigerator	\$1,158	12	3	1	\$1,158/Itm		Commissary
204 - Refrigerator	\$1,158	12	6	1	\$1,158/Itm		Adult Center Kitchen
234 - Freezer	\$589	12	3	1	\$589/Itm		Administration/Teen Center- Chest Freezer
238 - Freezer	\$1,158	12	3	1	\$1,158/Itm		Commissary
242 - Freezer	\$1,158	12	3	1	\$1,158/Itm		Adult Center Kitchen
266 - 4-Burner Stove & Oven	\$2,086	15	1	1	\$2,086/Itm		Adult Center Kitchen
270 - 4-Burner Stove & Oven	\$2,086	15	2	1	\$2,086/Itm		Commissary- Kenmore
296 - Stove: Exhaust Hood w/ Fan	\$3,013	30	9	1	\$3,013/Itm		Commissary
396 - Washer: Large	\$984	10	1	1	\$984/Itm		Pool Building Laundry Room

Component	Current Replacement Cost	Useful Life	Remaining Life	Quantity	Cost/ U of M	Treatment	Location
<b>27000 - Appliances</b>							
400 - Washer: Large	\$984	10	1	1	\$984/Itm		Pool Building Laundry Room
408 - Washer: Large	\$984	10	1	1	\$984/Itm		Pool Building Laundry Room
430 - Dryer: Large	\$984	10	1	1	\$984/Itm		Pool Building Laundry Room
434 - Dryer: Large	\$984	10	1	1	\$984/Itm		Pool Building Laundry Room
438 - Dryer: Large	\$984	10	3	1	\$984/Itm		Pool Building Laundry Room
880 - Gas Grill	\$1,742	25	9	1	\$1,742/Itm		Commissary
998 - Miscellaneous	\$1,158	25	14	1	\$1,158/Itm		Commissary- 3 Compartment Sink
<b>28500 - Waste Water Treatment</b>							
700 - Control Panel	\$4,639	4	1	2	\$11,598/LS (20%)		Sewer Lift Stations & Plant
820 - Pump	\$2,255	4	1	2	\$2,255/Itm (50%)		Sewer Lift Stations by Comfort Stns 3 & 6
824 - Pump	\$8,697	1	1	1	\$8,697/LS		Treatment Plant
825 - Pump	\$1,152	1	0	1	\$1,152/LS [nr:1]		Chemical Dispenser (2020/2021 Only)
<b>30000 - Miscellaneous</b>							
160 - Fountain: Mechanical	\$1,158	8	1	1	\$1,158/LS		Entrance Pond Water Wheel
720 - Equipment	\$2,086	20	4	1	\$2,086/Itm		Duerr Log Splitter
724 - Equipment	\$2,086	15	2	1	\$2,086/LS		Speedway Drain Cleaner
810 - Maintenance Equipment	\$1,158	1	1	1	\$1,158/LS		Maintenance Shop
814 - Maintenance Equipment	\$44,075	18	14	1	\$44,075/Itm		2014 Bobcat Skid Steer
815 - Maintenance Equipment	\$3,074	1	0	1	\$3,074/LS [nr:1]		2020/2021 Only
820 - Vehicle	\$17,394	10	4	1	\$17,394/Itm		1988 GMC 3/4 Ton Green PU Truck
824 - Vehicle	\$13,917	10	6	1	\$13,917/Itm		2007 Ford
828 - Vehicle	\$17,394	10	4	1	\$17,394/Itm		1988 Dodge 1/2 Ton Fire PU Truck
832 - Vehicle	\$18,450	10	2	1	\$18,450/Itm		2005 Chevrolet Dump Truck
836 - Vehicle	\$13,919	10	6	1	\$13,919/Itm		2000 GM Pump PU Truck
840 - Vehicle	\$17,394	10	4	1	\$17,394/Itm		1997 Ford F250 4 X 4
878 - Golf Cart	\$7,175	10	4	1	\$7,175/Itm		1997 EZ GO Golf Cart
882 - Golf Cart	\$7,175	10	4	1	\$7,175/Itm		1998 EZ GO Golf Cart
900 - Generator	\$9,020	30	7	2	\$4,510/Itm		Generator Mfg Home #1 & #2
910 - Misc. Maint. Repairs	\$46,386	25	2	1	\$46,386/LS		Clean & Haul Toxic Waste- Pond
920 - Plumbing	\$6,457	3	2	90	\$71.75/Itm		Frost Free Hydrants
930 - Utilities	\$6,960	1	1	1	\$6,960/LS		Community

<i>Component</i>	<i>Current Replacement Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Quantity</i>	<i>Cost/ U of M</i>	<i>Treatment</i>	<i>Location</i>
<b>03000 - Painting: Exterior</b>							
120 - Surface Restoration	\$1,158	1	4	1	\$1,158/LS		All Buildings- Material Only
<b>04000 - Structural Repairs</b>							
260 - Doors	\$6,958	25	2	3	\$2,319/Itm		Adult Center- 8' Sliding Glass Doors
<b>05000 - Roofing</b>							
412 - Pitched: 3 Tab Composition	\$410	20	5	1	\$410/Sqrs		Propane Structure
420 - Pitched: 3 Tab Composition	\$820	20	5	2	\$410/Sqrs		Wood Shed
424 - Pitched: 3 Tab Composition	\$2,050	20	5	5	\$410/Sqrs		Fire House
<b>19000 - Fencing</b>							
110 - Chain Link: 6'	\$3,437	30	4	247	\$13.92/l.f.		Pools
<b>30000 - Miscellaneous</b>							
870 - Trailer	\$5,801	20	4	1	\$5,801/Itm		Imago Trailer 8 X 12
886 - Golf Cart	\$8,200	10	5	1	\$8,200/Itm		Office Golf Cart



**Expenditures by Year - Next 5 Years**

2020/2021 Update- 2

Prepared for the 2021/2022 Fiscal Year

<i>Reserve Component</i>	<i>Life Useful</i>	<i>Current Replacement Cost</i>	<i>Forecast Inflated Cost @ 2.50%</i>
<b>2020/21</b>			
<b>01000 - Paving</b>			
281 - Asphalt: Ongoing Repairs Streets (2020/2021 Only)[nr:1]	1	46,000	
<b>08000 - Rehab</b>			
201 - General Furnace (2020/2021 Only)[nr:1]	1	2,811	
639 - Windows 2 Glazed Panels (2020/2021 Only)[nr:1]	1	835	
Total 08000 - Rehab:		3,646	3,646
<b>11000 - Gate Equipment</b>			
290 - Gate Arm Control Assembly 2 Vehicle Gate Arms	10	14,745	
800 - Loops, Misc. Wiring Harness 3 Vehicle Gate Loops	10	2,000	
Total 11000 - Gate Equipment:		16,745	16,745
<b>22000 - Office Equipment</b>			
200 - Computers, Misc. Administration Office (50%)	3	2,427	
<b>24600 - Safety / Access</b>			
701 - Video Monitoring System Cameras (2020/2021 Only)[nr:1]	1	912	
<b>28500 - Waste Water Treatment</b>			
825 - Pump Chemical Dispenser (2020/2021 Only)[nr:1]	1	1,152	
<b>30000 - Miscellaneous</b>			
815 - Maintenance Equipment 2020/2021 Only[nr:1]	1	3,074	
Total 2020/21:		73,956	
<b>2021/22</b>			
<b>01000 - Paving</b>			
280 - Asphalt: Ongoing Repairs 374,656 sf Streets (1%)	1	11,521	11,809
300 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 1 (20%)	20	192,011	196,811
Total 01000 - Paving:		203,532	208,620
<b>02000 - Concrete</b>			
220 - Walkways Comfort Stations	5	1,742	1,786
<b>04000 - Structural Repairs</b>			
240 - Doors Maintenance Shop- Roll Up Door	30	1,794	1,839
250 - Doors Fire House- Overhead Door	30	1,537	1,576
Total 04000 - Structural Repairs:		3,331	3,415

Reserve Component

Life Useful Current Replacement Cost Forecast Inflated Cost @ 2.50%

2021/22

05000 - Roofing

200 - Low Slope: BUR 3 Squares- Tool Shed	20	1,230	1,261
404 - Pitched: 3 Tab Composition 22 Squares- Commissary	20	9,020	9,246
408 - Pitched: 3 Tab Composition 22 Squares- Adult Center	20	9,020	9,246
440 - Pitched: 3 Tab Composition 6 Squares- [2] Comfort Stations	20	2,460	2,522
444 - Pitched: 3 Tab Composition 10 Squares- [2] Comfort Stations	20	4,100	4,203
448 - Pitched: 3 Tab Composition 7 Squares- [2] Comfort Stations	20	2,870	2,942
Total 05000 - Roofing:		28,700	29,420

08000 - Rehab

100 - General Administration/Teen Center	10	5,798	5,943
630 - Windows 13 Administration/Teen Center	40	9,327	9,561
638 - Windows 10 Adult Center	30	7,175	7,354
Total 08000 - Rehab:		22,300	22,858

12000 - Pool

110 - Miscellaneous 150 If Family Pool- Rehab/Code Compliance	36	30,750	31,519
704 - Equipment: Replacement Pool Building- Adult Pool (50%)	5	2,029	2,080
Total 12000 - Pool:		32,779	33,599

23000 - Mechanical Equipment

600 - Water Heater 6 Comfort Stations 3,11,12,14,15,17	14	5,566	5,705
630 - Water Heater 3 Comfort Stations 2, 5 & 4- Attic Water Heaters	14	1,045	1,072
640 - Water Heater 4 Various Buildings- Attic Water Heaters	14	1,394	1,429
808 - HVAC Commissary- Day & Night Heater	15	1,742	1,786
Total 23000 - Mechanical Equipment:		9,747	9,992

24600 - Safety / Access

350 - Defibrillators 2 Administration/Teen Center & Pool	8	5,797	5,942
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25000 - Flooring

202 - Carpeting 67 Sq. Yds. Teen Center	10	2,472	2,534
204 - Carpeting 123 Sq. Yds. Commissary	15	4,565	4,679
Total 25000 - Flooring:		7,037	7,213

27000 - Appliances

266 - 4-Burner Stove & Oven Adult Center Kitchen	15	2,086	2,138
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Reserve Component	Life Useful	Current Replacement Cost	Forecast Inflated Cost @ 2.50%
<b>2021/22</b>			
<b>27000 - Appliances</b>			
396 - Washer: Large Pool Building Laundry Room	10	984	1,009
400 - Washer: Large Pool Building Laundry Room	10	984	1,009
408 - Washer: Large Pool Building Laundry Room	10	984	1,009
430 - Dryer: Large Pool Building Laundry Room	10	984	1,009
434 - Dryer: Large Pool Building Laundry Room	10	984	1,009
Total 27000 - Appliances:		7,006	7,183
<b>28500 - Waste Water Treatment</b>			
700 - Control Panel 2 Sewer Lift Stations & Plant (20%)	4	4,639	4,755
820 - Pump 2 Sewer Lift Stations by Comfort Stns 3 & 6 (50%)	4	2,255	2,311
824 - Pump Treatment Plant	1	8,697	8,915
Total 28500 - Waste Water Treatment:		15,591	15,981
<b>30000 - Miscellaneous</b>			
160 - Fountain: Mechanical Entrance Pond Water Wheel	8	1,158	1,187
810 - Maintenance Equipment Maintenance Shop	1	1,158	1,187
930 - Utilities Community	1	6,960	7,134
Total 30000 - Miscellaneous:		9,276	9,508
Total 2021/22:		346,838	355,517
<b>2022/23</b>			
<b>01000 - Paving</b>			
280 - Asphalt: Ongoing Repairs 374,656 sf Streets (1%)	1	11,521	12,104
<b>04000 - Structural Repairs</b>			
270 - Doors 2 Pool Building Library- 6' Sliding Glass Doors	25	3,690	3,877
<b>05000 - Roofing</b>			
416 - Pitched: 3 Tab Composition 9 Squares- Maintenance Shop	20	3,690	3,877
<b>08000 - Rehab</b>			
104 - General Toddler Center	15	3,479	3,655
112 - General Commissary	15	5,798	6,092
252 - Restrooms 2 Adult Center	18	6,960	7,312
634 - Windows 11 Toddler Center	30	7,892	8,292
642 - Windows 4 Pool Building	30	2,870	3,015

Reserve Component

Life Useful Current Replacement Cost Forecast Inflated Cost @ 2.50%

## 2022/23

### 08000 - Rehab

Total 08000 - Rehab: 26,999 28,366

### 12000 - Pool

114 - Resurface 140 lf Adult Pool	12	19,600	20,592
700 - Equipment: Replacement Pool Building- Family Pool (50%)	5	2,319	2,436
800 - Solar System 760 sf Pool Building & Shade Structure	12	13,243	13,913

Total 12000 - Pool: 35,162 36,941

### 18000 - Landscaping

884 - Maintenance Equipment DR Mower- Maintenance Shop	15	2,899	3,045
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### 21000 - Signage

200 - Miscellaneous Community	3	1,158	1,217
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### 23000 - Mechanical Equipment

610 - Water Heater 6 Comfort Stations 1,7,8,9,10,16	14	5,535	5,815
650 - Water Heater 2 Pool Building Equipment Room	12	1,640	1,723

Total 23000 - Mechanical Equipment: 7,175 7,538

### 27000 - Appliances

270 - 4-Burner Stove & Oven Commissary- Kenmore	15	2,086	2,191
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### 28500 - Waste Water Treatment

824 - Pump Treatment Plant	1	8,697	9,137
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### 30000 - Miscellaneous

724 - Equipment Speedway Drain Cleaner	15	2,086	2,191
810 - Maintenance Equipment Maintenance Shop	1	1,158	1,217
832 - Vehicle 2005 Chevrolet Dump Truck	10	18,450	19,384
910 - Misc. Maint. Repairs Clean & Haul Toxic Waste- Pond	25	46,386	48,735
920 - Plumbing 90 Frost Free Hydrants	3	6,457	6,784
930 - Utilities Community	1	6,960	7,312

Total 30000 - Miscellaneous: 81,497 85,623

Total 2022/23: 184,574 193,916

## 2023/24

### 01000 - Paving

280 - Asphalt: Ongoing Repairs 374,656 sf Streets (1%)	1	11,521	12,407
304 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 2 (20%)	20	192,011	206,775

Reserve Component

Life Useful Current Replacement Cost Forecast Inflated Cost @ 2.50%

2023/24

01000 - Paving

Total 01000 - Paving: 203,532 219,182

04000 - Structural Repairs

280 - Miscellaneous 5 1,722 1,854  
3 Bulletin Board Structures

05000 - Roofing

428 - Pitched: 3 Tab Composition 25 7,380 7,947  
18 Squares- Mobile Home #1

08000 - Rehab

646 - Windows 30 7,175 7,727  
10 Commissary

22000 - Office Equipment

200 - Computers, Misc. 3 2,427 2,614  
Administration Office (50%)

23000 - Mechanical Equipment

250 - Swamp Cooler 15 464 500  
Commissary

26000 - Outdoor Equipment

100 - Tot Lot: Play Equipment 30 28,992 31,221  
Playground

27000 - Appliances

200 - Refrigerator 12 1,158 1,247  
Commissary

234 - Freezer 12 589 635  
Administration/Teen Center- Chest Freezer

238 - Freezer 12 1,158 1,247  
Commissary

242 - Freezer 12 1,158 1,247  
Adult Center Kitchen

438 - Dryer: Large 10 984 1,060  
Pool Building Laundry Room

Total 27000 - Appliances: 5,047 5,436

28500 - Waste Water Treatment

824 - Pump 1 8,697 9,366  
Treatment Plant

30000 - Miscellaneous

810 - Maintenance Equipment 1 1,158 1,247  
Maintenance Shop

930 - Utilities 1 6,960 7,495  
Community

Total 30000 - Miscellaneous: 8,118 8,742

Total 2023/24: 273,554 294,589

2024/25

01000 - Paving

280 - Asphalt: Ongoing Repairs 1 11,521 12,717  
374,656 sf Streets (1%)

05000 - Roofing

436 - Pitched: 3 Tab Composition 20 27,470 30,322  
67 Squares- [11] Comfort Stations

Reserve Component	Life Useful	Current Replacement Cost	Forecast Inflated Cost @ 2.50%
<b>2024/25</b>			
<b>08000 - Rehab</b>			
116 - General Pool Building- Laundry & Library Rooms	20	5,125	5,657
200 - General Mobile Home #1	15	6,500	7,175
Total 08000 - Rehab:		11,625	12,832
<b>17500 - Basketball / Sport Court</b>			
300 - Basketball Standard 2 Basketball Standards	15	3,280	3,621
<b>23000 - Mechanical Equipment</b>			
700 - Wall Furnaces Teen Center	15	1,158	1,278
<b>25000 - Flooring</b>			
600 - Vinyl 23 Sq. Yds. Pool Building Library	15	684	755
<b>28500 - Waste Water Treatment</b>			
824 - Pump Treatment Plant	1	8,697	9,600
<b>30000 - Miscellaneous</b>			
720 - Equipment Duerr Log Splitter	20	2,086	2,302
810 - Maintenance Equipment Maintenance Shop	1	1,158	1,278
820 - Vehicle 1988 GMC 3/4 Ton Green PU Truck	10	17,394	19,200
828 - Vehicle 1988 Dodge 1/2 Ton Fire PU Truck	10	17,394	19,200
840 - Vehicle 1997 Ford F250 4 X 4	10	17,394	19,200
878 - Golf Cart 1997 EZ GO Golf Cart	10	7,175	7,920
882 - Golf Cart 1998 EZ GO Golf Cart	10	7,175	7,920
930 - Utilities Community	1	6,960	7,682
Total 30000 - Miscellaneous:		76,736	84,702
Total 2024/25:		141,171	155,827

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

Browning Reserve Group ("BRG") prepared a reserve study for the Association during the 2020/2021 fiscal year. This was done to help determine the Association's reserve contribution for the next fiscal year (2021/2022) and future fiscal years. In addition, BRG prepared the proper statutory disclosures for distribution to the Association members.

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

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

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 2020/2021 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, September 30, 2020. You will notice in Section III, Reserve Fund Balance Forecast, a Beginning Reserve Balance of \$374,233 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 2020/2021, and estimates an ending reserve fund balance. Again, see Section III and the 2020/2021 ending reserve balance estimate of \$356,552.

"Re-building" the first year of the study as mentioned above simply means using the 2020/2021 adopted budget for the 2020/2021 reserve contribution. Finally, the 2020/2021 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:

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

$$\% \text{ Funded} = \text{Year Estimated Ending Reserve Balance} / \text{Year FFB}$$

Please see Section V - Reserve Fund Balance Forecast.

*Browning Reserve Group*



Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	2021/2022 Line Item Contribution based on Cash Flow Method
<b>01000 - Paving</b>						
280 - Asphalt: Ongoing Repairs 374,656 sf Streets (1%)	11,521	1	1	5,760	11,809	7,886
281 - Asphalt: Ongoing Repairs Streets (2020/2021 Only)[nr:1]	46,000	1	0	46,000	0	0
300 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 1 (20%)	192,011	20	1	182,411	196,811	13,144
304 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 2 (20%)	192,011	20	3	163,210	177,130	13,809
308 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 3 (20%)	192,011	20	7	124,807	137,768	15,243
312 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 4 (20%)	192,011	20	8	115,207	127,927	15,624
316 - Asphalt: Overlay w/ Interlayer 374,656 sf Streets- Phase 5 (20%)	192,011	20	12	76,804	88,565	17,246
<b>02000 - Concrete</b>						
220 - Walkways Comfort Stations	1,743	5	1	1,394	1,786	477
400 - Pool Deck 3,700 sf Pools	49,302	25	19	11,833	14,150	4,211
<b>04000 - Structural Repairs</b>						
100 - Wood: Siding & Trim 19,204 sf All Buildings	199,794	40	24	79,917	87,035	12,067
120 - Decking: Wood 388 sf Admin/Teen Center- Decking	7,159	40	29	1,969	2,201	489
140 - Decking: Wood 716 sf Adult Center- Decking	13,210	40	29	3,633	4,062	903
160 - Decking 388 sf Toddler Center- Decking	7,159	40	26	2,506	2,752	454
180 - Decking: Wood 560 sf Commissary- Decking	10,332	40	29	2,841	3,177	706
190 - Wood Railing 35 lf Administration/Teen Center	897	40	9	695	735	37
200 - Wood Railing 72 lf Toddler Center	1,845	40	6	1,568	1,655	71
210 - Wood Railing 106 lf Adult Center	3,477	40	9	2,695	2,851	145
220 - Wood Railing 50 lf Commissary	1,640	40	9	1,271	1,345	68
230 - Doors 2 Commissary Exterior Doors & Panic Hardware	2,788	30	14	1,487	1,619	175
240 - Doors Maintenance Shop- Roll Up Door	1,794	30	1	1,734	1,839	82
250 - Doors Fire House- Overhead Door	1,538	30	1	1,486	1,576	70
270 - Doors 2 Pool Building Library- 6' Sliding Glass Doors	3,690	25	2	3,395	3,631	207
280 - Miscellaneous 3 Bulletin Board Structures	1,722	5	3	689	1,059	495
<b>04500 - Decking/Balconies</b>						
110 - Structural 388 sf Admin/Teen Center-Support & Decking	13,919	40	9	10,788	11,414	580
130 - Structural 716 sf Adult Center- Support & Decking	29,356	40	9	22,751	24,072	1,224

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	2021/2022 Line Item Contribution based on Cash Flow Method
<b>04500 - Decking/Balconies</b>						
150 - Structural 388 sf Toddler Center- Support & Decking	11,931	40	6	10,141	10,701	462
170 - Structural 560 sf Commissary- Support & Decking	20,090	40	9	15,570	16,474	838
<b>05000 - Roofing</b>						
200 - Low Slope: BUR 3 Squares- Tool Shed	1,230	20	1	1,169	1,261	84
300 - Pitched: Metal 15 Squares- Administration/Teen Center	19,065	35	9	14,163	15,075	909
304 - Pitched: Metal 17 Squares- Toddler Center	21,607	35	9	16,051	17,085	1,030
308 - Pitched: Metal 30 Squares- Hani Pavilion	49,200	35	19	22,491	24,495	3,002
400 - Pitched: 3 Tab Composition 30 Squares- Pool Building & Shade Structure	12,300	20	19	615	1,261	1,313
404 - Pitched: 3 Tab Composition 22 Squares- Commissary	9,020	20	1	8,569	9,246	617
408 - Pitched: 3 Tab Composition 22 Squares- Adult Center	9,020	20	1	8,569	9,246	617
416 - Pitched: 3 Tab Composition 9 Squares- Maintenance Shop	3,690	20	2	3,321	3,593	259
428 - Pitched: 3 Tab Composition 18 Squares- Mobile Home #1	7,380	25	3	6,494	6,959	425
432 - Pitched: 3 Tab Composition 18 Squares- Mobile Home #2	7,380	25	19	1,771	2,118	630
436 - Pitched: 3 Tab Composition 67 Squares- [11] Comfort Stations	27,470	20	4	21,976	23,933	2,025
440 - Pitched: 3 Tab Composition 6 Squares- [2] Comfort Stations	2,460	20	1	2,337	2,522	168
444 - Pitched: 3 Tab Composition 10 Squares- [2] Comfort Stations	4,100	20	1	3,895	4,203	281
448 - Pitched: 3 Tab Composition 7 Squares- [2] Comfort Stations	2,870	20	1	2,727	2,942	196
500 - Pitched: Wood Shake 5 Squares- Tot Lot Picnic Pavilion	6,355	25	24	254	521	614
<b>08000 - Rehab</b>						
100 - General Administration/Teen Center	5,798	10	1	5,219	5,943	794
104 - General Toddler Center	3,479	15	2	3,015	3,328	325
108 - General Adult Center	15,375	15	14	1,025	2,101	1,934
112 - General Commissary	5,798	15	2	5,025	5,547	542
116 - General Pool Building- Laundry & Library Rooms	5,125	20	4	4,100	4,465	378
200 - General Mobile Home #1	6,500	15	4	4,767	5,330	639
201 - General Furnace (2020/2021 Only)[nr:1]	2,811	1	0	2,811	0	0
204 - General Mobile Home #2	6,150	15	13	820	1,261	755
220 - Bathrooms 6 Comfort Stations	17,404	20	5	13,053	14,272	1,315
224 - Bathrooms 6 Comfort Stations	17,404	20	6	12,183	13,380	1,348
228 - Bathrooms 5 Comfort Stations	14,504	20	7	9,427	10,406	1,151
232 - Bathrooms 6 Comfort Station Partitions	36,285	30	5	30,238	32,233	1,828
236 - Bathrooms 6 Comfort Station Partitions	36,285	30	6	29,028	30,993	1,873

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	2021/2022 Line Item Contribution based on Cash Flow Method
<b>08000 - Rehab</b>						
240 - Bathrooms 5 Comfort Station Partitions	30,237	30	7	23,182	24,795	1,600
244 - Bathrooms 2 Pool Building	13,919	18	5	10,053	11,097	1,169
248 - Restrooms Toddler Center	3,480	18	10	1,547	1,783	331
252 - Restrooms 2 Adult Center	6,960	18	2	6,186	6,737	543
630 - Windows 13 Administration/Teen Center	9,327	40	1	9,094	9,561	319
634 - Windows 11 Toddler Center	7,892	30	2	7,366	7,820	369
638 - Windows 10 Adult Center	7,175	30	1	6,936	7,354	327
639 - Windows 2 Glazed Panels (2020/2021 Only)[nr:1]	835	1	0	835	0	0
642 - Windows 4 Pool Building	2,870	30	2	2,679	2,844	134
646 - Windows 10 Commissary	7,175	30	3	6,458	6,864	344
<b>11000 - Gate Equipment</b>						
290 - Gate Arm Control Assembly 2 Vehicle Gate Arms	14,745	10	0	14,745	1,511	1,969
736 - Access Pad 2 Pool Gate	1,384	10	8	277	425	225
740 - Telephone Entry System Vehicle Gate Entry System & Card Reader	3,075	10	7	923	1,261	488
800 - Loops, Misc. Wiring Harness 3 Vehicle Gate Loops	2,000	10	0	2,000	205	267
<b>12000 - Pool</b>						
100 - Resurface 150 If Family Pool	21,000	12	7	8,750	10,763	2,778
110 - Miscellaneous 150 If Family Pool- Rehab/Code Compliance	30,750	36	1	29,896	31,519	1,169
114 - Resurface 140 If Adult Pool	19,600	12	2	16,333	18,416	2,292
124 - Miscellaneous Adult Pool- Rehab/Code Compliance	29,031	36	9	21,773	23,144	1,345
700 - Equipment: Replacement Pool Building- Family Pool (50%)	2,319	5	2	1,391	1,902	651
704 - Equipment: Replacement Pool Building- Adult Pool (50%)	2,030	5	1	1,624	2,080	556
764 - Storage Reel 2 Pool Cover Reels	4,869	15	14	325	665	613
800 - Solar System 760 sf Pool Building & Shade Structure	13,243	12	2	11,036	12,443	1,549
<b>17500 - Basketball / Sport Court</b>						
300 - Basketball Standard 2 Basketball Standards	3,280	15	4	2,405	2,690	322
<b>18000 - Landscaping</b>						
884 - Maintenance Equipment DR Mower- Maintenance Shop	2,899	15	2	2,512	2,773	271
<b>21000 - Signage</b>						
200 - Miscellaneous Community	1,158	3	2	386	791	542
792 - Monument Entry Monument	4,059	20	17	609	832	412
<b>22000 - Office Equipment</b>						
200 - Computers, Misc. Administration Office (50%)	2,427	3	0	2,427	829	1,081

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	2021/2022 Line Item Contribution based on Cash Flow Method
<b>23000 - Mechanical Equipment</b>						
200 - Swamp Cooler Administration Office	615	15	14	41	84	77
250 - Swamp Cooler Commissary	464	15	3	371	412	45
600 - Water Heater 6 Comfort Stations 3,11,12,14,15,17	5,566	14	1	5,168	5,705	544
610 - Water Heater 6 Comfort Stations 1,7,8,9,10,16	5,535	14	2	4,744	5,268	555
620 - Water Heater 2 Comfort Stations 6 & 13	1,845	14	6	1,054	1,216	204
630 - Water Heater 3 Comfort Stations 2, 5 & 4- Attic Water Heaters	1,046	14	1	971	1,072	102
640 - Water Heater 4 Various Buildings- Attic Water Heaters	1,394	14	1	1,294	1,429	136
650 - Water Heater 2 Pool Building Equipment Room	1,640	12	2	1,367	1,541	192
700 - Wall Furnaces Teen Center	1,158	15	4	849	950	114
804 - Miscellaneous Adult Center- Mr Heater	928	25	16	334	380	74
808 - HVAC Commissary- Day & Night Heater	1,743	15	1	1,626	1,786	159
812 - Miscellaneous Maintenance Shop	1,394	30	9	976	1,048	78
<b>24600 - Safety / Access</b>						
350 - Defibrillators 2 Administration/Teen Center & Pool	5,797	8	1	5,073	5,942	992
620 - Hand Held Radios Business Band Radios & Base Stn	1,512	8	7	189	387	300
700 - Video Monitoring System Administration Office & Pool	4,059	10	9	406	832	677
701 - Video Monitoring System Cameras (2020/2021 Only)[nr:1]	912	1	0	912	0	0
<b>25000 - Flooring</b>						
200 - Carpeting 59 Sq. Yds. Administration Office	2,177	10	7	653	893	346
202 - Carpeting 67 Sq. Yds. Teen Center	2,472	10	1	2,225	2,534	338
204 - Carpeting 123 Sq. Yds. Commissary	4,565	15	1	4,260	4,679	417
208 - Vinyl 67 Sq. Yds. Toddler Center	2,472	10	8	494	760	402
400 - Tile 224 sf Commissary Kitchen	2,296	25	9	1,469	1,600	153
404 - Tile 160 sf Adult Center Kitchen	1,640	25	19	394	471	140
600 - Vinyl 23 Sq. Yds. Pool Building Library	684	15	4	501	561	67
<b>26000 - Outdoor Equipment</b>						
100 - Tot Lot: Play Equipment Playground	28,992	30	3	26,093	27,736	1,390
<b>27000 - Appliances</b>						
200 - Refrigerator Commissary	1,158	12	3	869	989	139
204 - Refrigerator Adult Center Kitchen	1,158	12	6	579	693	150
234 - Freezer Administration/Teen Center- Chest Freezer	589	12	3	442	503	71
238 - Freezer Commissary	1,158	12	3	869	989	139
242 - Freezer Adult Center Kitchen	1,158	12	3	869	989	139

Reserve Component	Current Repl. Cost	Useful Life	Remaining Life	2020/2021 Fully Funded Balance	2021/2022 Fully Funded Balance	2021/2022 Line Item Contribution based on Cash Flow Method
<b>27000 - Appliances</b>						
266 - 4-Burner Stove & Oven Adult Center Kitchen	2,086	15	1	1,947	2,138	190
270 - 4-Burner Stove & Oven Commissary- Kenmore	2,086	15	2	1,808	1,995	195
296 - Stove: Exhaust Hood w/ Fan Commissary	3,013	30	9	2,109	2,265	168
396 - Washer: Large Pool Building Laundry Room	984	10	1	886	1,009	135
400 - Washer: Large Pool Building Laundry Room	984	10	1	886	1,009	135
408 - Washer: Large Pool Building Laundry Room	984	10	1	886	1,009	135
430 - Dryer: Large Pool Building Laundry Room	984	10	1	886	1,009	135
434 - Dryer: Large Pool Building Laundry Room	984	10	1	886	1,009	135
438 - Dryer: Large Pool Building Laundry Room	984	10	3	689	807	142
880 - Gas Grill Commissary	1,743	25	9	1,115	1,215	116
998 - Miscellaneous Commissary- 3 Compartment Sink	1,158	25	14	510	570	87
<b>28500 - Waste Water Treatment</b>						
700 - Control Panel 2 Sewer Lift Stations & Plant (20%)	4,639	4	1	3,479	4,755	1,588
820 - Pump 2 Sewer Lift Stations by Comfort Stns 3 & 6 (50%)	2,255	4	1	1,691	2,311	772
824 - Pump Treatment Plant	8,697	1	1	4,349	8,915	5,954
825 - Pump Chemical Dispenser (2020/2021 Only)[nr:1]	1,152	1	0	1,152	0	0
<b>30000 - Miscellaneous</b>						
160 - Fountain: Mechanical Entrance Pond Water Wheel	1,158	8	1	1,013	1,187	198
720 - Equipment Duerr Log Splitter	2,086	20	4	1,669	1,817	154
724 - Equipment Speedway Drain Cleaner	2,086	15	2	1,808	1,995	195
810 - Maintenance Equipment Maintenance Shop	1,158	1	1	579	1,187	793
814 - Maintenance Equipment 2014 Bobcat Skid Steer	44,075	18	14	9,794	12,549	4,621
815 - Maintenance Equipment 2020/2021 Only[nr:1]	3,074	1	0	3,074	0	0
820 - Vehicle 1988 GMC 3/4 Ton Green PU Truck	17,394	10	4	10,437	12,480	2,565
824 - Vehicle 2007 Ford	13,917	10	6	5,567	7,133	2,156
828 - Vehicle 1988 Dodge 1/2 Ton Fire PU Truck	17,394	10	4	10,437	12,480	2,565
832 - Vehicle 2005 Chevrolet Dump Truck	18,450	10	2	14,760	17,020	2,589
836 - Vehicle 2000 GM Pump PU Truck	13,919	10	6	5,568	7,134	2,156
840 - Vehicle 1997 Ford F250 4 X 4	17,394	10	4	10,437	12,480	2,565
878 - Golf Cart 1997 EZ GO Golf Cart	7,175	10	4	4,305	5,148	1,058
882 - Golf Cart 1998 EZ GO Golf Cart	7,175	10	4	4,305	5,148	1,058
900 - Generator 2 Generator Mfg Home #1 & #2	9,020	30	7	6,915	7,396	477

<i>Reserve Component</i>	<i>Current Repl. Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>2020/2021 Fully Funded Balance</i>	<i>2021/2022 Fully Funded Balance</i>	<i>2021/2022 Line Item Contribution based on Cash Flow Method</i>
<b>30000 - Miscellaneous</b>						
910 - Misc. Maint. Repairs Clean & Haul Toxic Waste- Pond	46,386	25	2	42,675	45,644	2,604
920 - Plumbing 90 Frost Free Hydrants	6,457	3	2	2,153	4,413	3,021
930 - Utilities Community	6,960	1	1	3,480	7,134	4,764
				[A]	[B]	
<b>Totals</b>	<b>2,358,909</b>			<b>1,546,766</b>	<b>1,642,778</b>	<b>205,000</b>
				[EndBal] [A]	[EndBal] [B]	
<b>Percent Funded</b>				<b>23.05%</b>	<b>12.93%</b>	

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## Terms & Definitions CAI

**CASH FLOW METHOD:** A method of developing a Reserve Funding Plan where 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.

**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, a review of established association precedents, and discussion with appropriate representative(s) of the association or cooperative.

**COMPONENT METHOD:** A method of developing a Reserve Funding Plan where the total contribution is based on the sum of contributions for individual components. See "Cash Flow Method."

**COMPONENT:** The individual line items in the Reserve Study, developed or updated in the Physical Analysis. These elements form the building blocks for the Reserve Study. Components typically are: 1) Association responsibility, 2) with limited Useful Life expectancies, 3) predictable Remaining Useful Life expectancies, 4) above a minimum threshold cost, and 5) as required by local codes.

**CONDITION ASSESSMENT:** The task of evaluating the current condition of the component based on observed or reported characteristics.

**CURRENT REPLACEMENT COST:** See "Replacement Cost."

**DEFICIT:** An actual (or projected) Reserve Balance less than the Fully Funded Balance. The opposite would be a Surplus.

**EFFECTIVE AGE:** The difference between Useful Life and 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 where current status of the Reserves (measured as cash or Percent Funded) and a recommended Reserve contribution rate (Reserve Funding Plan) are derived, and the projected Reserve income and expense over time is presented. The Financial Analysis is one of the two parts of a Reserve Study.

**FULLY FUNDED BALANCE (FFB):** Total Accrued Depreciation. An indicator against which 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, then summed together for an association total. Two formulae can be utilized, depending on the provider's sensitivity to interest and inflation effects. Note: Both yield identical results when interest and inflation are equivalent.

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

or

$$\text{FFB} = (\text{Current Cost} \times \text{Effective Age} / \text{Useful Life}) + \\ [(\text{Current Cost} \times \text{Effective Age} / \text{Useful Life}) / (1 + \text{Interest Rate}) ^ \text{Remaining Life}] - \\ [(\text{Current Cost} \times \text{Effective Age} / \text{Useful Life}) / (1 + \text{Inflation Rate}) ^ \text{Remaining Life}]$$

**FULLY FUNDED:** 100% Funded. When the actual (or projected) Reserve balance is equal to the Fully Funded Balance.

**FUND STATUS:** The status of the reserve fund as compared to an established benchmark such as percent funding.

**FUNDING GOALS:** Independent of methodology utilized, the following represent the basic categories of Funding Plan goals:

Baseline Funding: Establishing a Reserve funding goal of keeping the Reserve cash balance above zero.

Full Funding: Setting a Reserve funding goal of attaining and maintaining Reserves at or near 100% funded.

Statutory Funding: Establishing a Reserve funding goal of setting aside the specific minimum amount of Reserves required by local statutes.

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."

**FUNDING PLAN:** An association's plan to provide income to a Reserve fund to offset anticipated expenditures from that fund.

**FUNDING PRINCIPLES:**

- Sufficient Funds When Required
- Stable Contribution Rate over the Years
- Evenly Distributed Contributions over the Years
- Fiscally Responsible

**LIFE AND VALUATION ESTIMATES:** The task of estimating Useful Life, Remaining Useful Life, and Repair or Replacement Costs for the Reserve components.

**PERCENT FUNDED:** The ratio, at a particular point of time (typically the beginning of the Fiscal Year), of the *actual (or projected)* Reserve Balance to the *Fully Funded Balance*, expressed as a percentage.

**PHYSICAL ANALYSIS:** 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.



**REMAINING USEFUL LIFE (RUL):** Also referred to as "Remaining Life" (RL). The estimated time, in years, that a reserve component can be expected to continue to serve its intended function. Projects anticipated to occur in the initial year have "zero" Remaining Useful Life.

**REPLACEMENT COST:** The cost of replacing, repairing, or restoring a Reserve Component to its original functional condition. The Current Replacement Cost would be the cost to replace, repair, or restore the component during that particular year.

**RESERVE BALANCE:** Actual or projected funds as of a particular point in time that the association has identified for use to defray the future repair or replacement of those major components which the association is obligated to maintain. Also known as Reserves, Reserve Accounts and Cash Reserves. Based upon information provided and not audited.

**RESERVE PROVIDER:** An individual that prepares Reserve Studies.

**RESERVE STUDY:** A budget planning tool which identifies the current status of the Reserve fund and a stable and equitable Funding Plan to offset the anticipated future major common area expenditures. The Reserve Study consists of two parts: the Physical Analysis and the Financial Analysis.

**RESPONSIBLE CHARGE:** A reserve specialist in responsible charge of a reserve study shall render regular and effective supervision to those individuals performing services which directly and materially affect the quality and competence 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 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;
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.

**SPECIAL ASSESSMENT:** An assessment levied on the members of an association in addition to regular assessments. Special Assessments are often regulated by governing documents or local statutes.

**SURPLUS:** An actual (or projected) Reserve Balance greater than the Fully Funded Balance. See "Deficit."

**USEFUL LIFE (UL):** Total Useful Life or Depreciable Life. The estimated time, in years, that a reserve component can be expected to serve its intended function if properly constructed in its present application or installation.

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

## Terms & Definitions BRG

Browning Reserve Group 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):** This signifies a major reserve component recurs for only a fixed number of cycles. Most often used to display a cost in a specific year only, NR-1 signifies the component only occurs one time. An NR-2 means the component will display for two cycles and so on. This makes it easy to enter one-time costs that pop up from time to time, or to display a cost that may be unique at one replacement date only.

**SE-2 (SPREAD EVENLY OVER 2 YEARS):** This signifies the major component, when replaced is spread evenly over 2 or more years. For example if a component will be replaced in year 8 of the study, and there is a SE-2, then the component will be replaced over 2 years, year 8 and year 9. Although the component is split over 2 or more years, each subsequent year will increase by the study's inflation factor. An SE-3 signifies the component is split over three years and so on.

**NSE-2 (SPREAD NON-EVENLY OVER 2 YEARS):** Similar to above, but the spread is not equal in each year. The spread is entered at a different amount for each year in the spread. The total of the spread will always equal 100% of the total replacement cost, excluding inflation.

**% (PERCENT TO INCLUDE):** This signifies that the component is being replaced at less than 100 percent of its replacement cost or quantity. Perhaps a component is replaced partially at each replacement year. Another example would be to do a small portion of the work at each replacement year. Oftentimes wood fencing is replaced over several cycles, and the study will display a percentage of the fence at each replacement cycle.

**DELAYED START (REMAINING LIFE GREATER THAN USEFUL):** In many instances a component's replacement cycle may not begin immediately, so the replacement cycle start is delayed. Delay is accomplished by setting the remaining life greater than the useful life.

**ZERO REMAINING LIFE:** Zero remaining life signifies that the component is replaced in the year which the study is prepared. All replacements are reflected in their replacement year, and the year in which the study is prepared is no different than any other year.



## RESERVE STUDY

Member Distribution Materials

### Calaveras Timber Trails

Update w/o Site Visit Review

2020/2021 Update- 2

Published - August 11, 2021

Prepared for the 2021/2022 Fiscal Year

Section	Report	Page
California:	Member Summary	1
	Assessment and Reserve Funding Disclosure Summary	3
Section III:	30 Year Reserve Funding Plan	5
	Cash Flow Method {c}	

August 11, 2021

This is a summary of the Reserve Study that has been performed for Calaveras Timber Trails, (the "Association"). 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 prepared this Update w/o Site Visit Review for the October 1, 2021 - September 30, 2022 fiscal year.

Calaveras Timber Trails is a Planned Development with a total of 500 Campsites.

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 nor does it address funding level adequacy, and 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.

Calaveras Timber Trails  
California Member Summary  
2020/2021 Update- 2  
Prepared for the 2021/2022 Fiscal Year

<i>Reserve Component</i>	<i>Current Replacement Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>2020/2021 Fully Funded Balance</i>	<i>2021/2022 Fully Funded Balance</i>	<i>2021/2022 Line Item Contribution based on Cash Flow Method</i>
<b>01000 - Paving</b>	<b>1,017,577</b>	<b>1-20</b>	<b>0-12</b>	<b>714,199</b>	<b>740,011</b>	<b>82,952</b>
<b>02000 - Concrete</b>	<b>51,045</b>	<b>5-25</b>	<b>1-19</b>	<b>13,227</b>	<b>15,936</b>	<b>4,688</b>
<b>04000 - Structural Repairs</b>	<b>257,043</b>	<b>5-40</b>	<b>1-29</b>	<b>105,885</b>	<b>115,537</b>	<b>15,971</b>
<b>04500 - Decking/Balconies</b>	<b>75,296</b>	<b>40-40</b>	<b>6-9</b>	<b>59,250</b>	<b>62,660</b>	<b>3,105</b>
<b>05000 - Roofing</b>	<b>183,147</b>	<b>20-35</b>	<b>1-24</b>	<b>114,402</b>	<b>124,458</b>	<b>12,171</b>
<b>08000 - Rehab</b>	<b>262,791</b>	<b>1-40</b>	<b>0-14</b>	<b>195,047</b>	<b>208,116</b>	<b>18,020</b>
<b>11000 - Gate Equipment</b>	<b>21,204</b>	<b>10-10</b>	<b>0-8</b>	<b>17,944</b>	<b>3,403</b>	<b>2,950</b>
<b>12000 - Pool</b>	<b>122,841</b>	<b>5-36</b>	<b>1-14</b>	<b>91,128</b>	<b>100,931</b>	<b>10,953</b>
<b>17500 - Basketball / Sport Court</b>	<b>3,280</b>	<b>15-15</b>	<b>4-4</b>	<b>2,405</b>	<b>2,690</b>	<b>322</b>
<b>18000 - Landscaping</b>	<b>2,899</b>	<b>15-15</b>	<b>2-2</b>	<b>2,512</b>	<b>2,773</b>	<b>271</b>
<b>21000 - Signage</b>	<b>5,217</b>	<b>3-20</b>	<b>2-17</b>	<b>995</b>	<b>1,624</b>	<b>954</b>
<b>22000 - Office Equipment</b>	<b>2,427</b>	<b>3-3</b>	<b>0-0</b>	<b>2,427</b>	<b>829</b>	<b>1,081</b>
<b>23000 - Mechanical Equipment</b>	<b>23,327</b>	<b>12-30</b>	<b>1-16</b>	<b>18,797</b>	<b>20,891</b>	<b>2,279</b>
<b>24600 - Safety / Access</b>	<b>12,280</b>	<b>1-10</b>	<b>0-9</b>	<b>6,580</b>	<b>7,162</b>	<b>1,969</b>
<b>25000 - Flooring</b>	<b>16,306</b>	<b>10-25</b>	<b>1-19</b>	<b>9,997</b>	<b>11,497</b>	<b>1,864</b>
<b>26000 - Outdoor Equipment</b>	<b>28,992</b>	<b>30-30</b>	<b>3-3</b>	<b>26,093</b>	<b>27,736</b>	<b>1,390</b>
<b>27000 - Appliances</b>	<b>21,212</b>	<b>10-30</b>	<b>1-14</b>	<b>16,233</b>	<b>18,197</b>	<b>2,209</b>
<b>28500 - Waste Water Treatment</b>	<b>16,743</b>	<b>1-4</b>	<b>0-1</b>	<b>10,671</b>	<b>15,981</b>	<b>8,313</b>
<b>30000 - Miscellaneous</b>	<b>235,281</b>	<b>1-30</b>	<b>0-14</b>	<b>138,975</b>	<b>162,347</b>	<b>33,537</b>
Totals	<b>\$2,358,909</b>			<b>\$1,546,766</b>	<b>\$1,642,778</b>	<b>\$205,000</b>
Estimated Ending Balance				<b>\$356,552</b>	<b>\$212,368</b>	<b>\$34.17</b>
Percent Funded				<b>23.1%</b>	<b>12.9%</b>	/Campsite/month @ 500

**California Assessment and Reserve Funding  
Disclosure For the Fiscal Year Ending 2021/2022**

2020/2021 Update- 2

August 11, 2021

- (1) The regular assessment per ownership interest is \_\_\_\_\_ per month for the fiscal year beginning October 1, 2021.

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

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

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

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

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

Yes ☒ No ☐

*This disclosure has been prepared by Browning Reserve Group 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 \$1,546,766, based in whole or in part on the last reserve study or update prepared by Browning Reserve Group as of July, 2021. The projected reserve fund cash balance at the end of the current fiscal year is \$356,552 resulting in reserves being 23.1% 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)
2021/22	\$1,642,778	\$212,368	12.9%
2022/23	\$1,470,808	\$233,535	15.9%
2023/24	\$1,463,957	\$158,687	10.8%
2024/25	\$1,357,625	\$227,923	16.8%
2025/26	\$1,394,843	\$335,503	24.1%

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 2.25% per year was the assumed long-term interest rate.

#### Additional Disclosures

**§5565(d)** The current deficiency in reserve funding as of September 30, 2022 is \$2,861 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 = 
$$\frac{2021/2022 \text{ Fully Funded Balance} - 2021/2022 \text{ Reserve Ending Balance}}{\text{Ownership Interest Quantity}}$$

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

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

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

# 30 Year Reserve Funding Plan Cash Flow Method

2020/2021 Update- 2

Prepared for the 2021/2022 Fiscal Year

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Beginning Balance</b>	374,233	356,552	212,368	233,535	158,687	227,923	335,503	421,811	306,057	271,616
<b>Inflated Expenditures @ 2.5%</b>	73,956	355,513	193,919	294,589	155,827	124,969	154,054	361,588	284,547	245,026
<b>Reserve Contribution</b>	48,145	205,000	210,125	215,378	220,762	226,281	231,938	237,736	243,679	249,771
<i>Campsites/month @ 500</i>	8.02	34.17	35.02	35.90	36.79	37.71	38.66	39.62	40.61	41.63
<i>Percentage Increase</i>		325.8%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
<b>Special Assessments / Other</b>	0	0	0	0	0	0	0	0	0	0
<b>Interest After Tax @ 2.25%</b>	8,130	6,329	4,961	4,363	4,301	6,268	8,425	8,097	6,427	6,165
<b>Ending Balance</b>	356,552	212,368	233,535	158,687	227,923	335,503	421,811	306,057	271,616	282,525

	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40
<b>Beginning Balance</b>	282,525	484,916	690,985	647,310	879,218	890,642	1,138,650	1,352,216	1,570,701	1,853,909
<b>Inflated Expenditures @ 2.5%</b>	62,162	69,428	327,538	60,773	290,857	64,223	111,041	118,351	59,210	295,493
<b>Reserve Contribution</b>	256,015	262,415	268,975	275,699	282,591	289,656	296,897	304,319	304,319	304,319
<i>Campsites/month @ 500</i>	42.67	43.74	44.83	45.95	47.10	48.28	49.48	50.72	50.72	50.72
<i>Percentage Increase</i>	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	0.0%	0.0%
<b>Special Assessments / Other</b>	0	0	0	0	0	0	0	0	0	0
<b>Interest After Tax @ 2.25%</b>	8,538	13,082	14,888	16,982	19,689	22,576	27,711	32,517	38,098	41,812
<b>Ending Balance</b>	484,916	690,985	647,310	879,218	890,642	1,138,650	1,352,216	1,570,701	1,853,909	1,904,546

	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46	2046/47	2047/48	2048/49	2049/50
<b>Beginning Balance</b>	1,904,546	2,153,231	2,041,778	2,303,548	2,223,964	1,963,290	2,203,487	2,317,511	2,088,475	1,952,733
<b>Inflated Expenditures @ 2.5%</b>	100,777	462,441	90,890	434,271	611,576	110,477	240,590	582,372	485,018	217,880
<b>Reserve Contribution</b>	304,319	304,319	304,319	304,319	304,319	304,319	304,319	304,319	304,319	304,319
<i>Campsites/month @ 500</i>	50.72	50.72	50.72	50.72	50.72	50.72	50.72	50.72	50.72	50.72
<i>Percentage Increase</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Special Assessments / Other</b>	0	0	0	0	0	0	0	0	0	0
<b>Interest After Tax @ 2.25%</b>	45,142	46,669	48,341	50,368	46,583	46,355	50,295	49,016	44,958	44,909
<b>Ending Balance</b>	2,153,231	2,041,778	2,303,548	2,223,964	1,963,290	2,203,487	2,317,511	2,088,475	1,952,733	2,084,081