



## RESERVE STUDY - FEBRUARY 1, 2020

Planned Unit Development Homeowners Association (Sample Only)

123 Main Street  
Suburbia, U. S. A.

### REVIEWED BY:

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DATE:

February 1, 2020



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# OVERVIEW

This "Full" Reserve Study has been prepared for "Planned Unit Development Homeowners Association (Sample Only)" in Suburbia, U.S.A. It consists of three main divisions:

The **Summary** is a brief synopsis of the results of the Reserve Study for compliance with the Civil Code.

The **Financial Analysis** utilizes the data gathered from the Condition Assessment. Future expenditures by year over a 30-year period are then projected. Specific information regarding methods and assumptions are delineated in that section.

The **Condition Assessment** is both an inventory and examination of the major association components that are subject to deterioration within the 30-year scope of this study. Specific information regarding survey methods and assumptions are delineated in that section.

Information contained in this report will assist in compliance with the provisions of California Civil Code, Sections 5300, 5570, and 5550 which require, among other items, that a pro forma operating budget (which should include a summary of the Reserve Study) be distributed between 30 and 90 days prior to the beginning of the association's fiscal year. The code requires that the association perform a Reserve Study at least every 3 years, which must be updated annually. The summary of the Reserve Study must include:

- 1) An estimation of remaining life expectancy of those components.
- 2) A statement of annual contributions necessary to defray such costs.
- 3) Identification of common area components with less than a 30-year life.
- 4) A statement showing the current reserves available to defray such costs.
- 5) "Percent Funded" (i.e. item #4 above divided by item #3).
- 6) A statement as to whether the board has determined or anticipates any special assessments.
- 7) A statement regarding the procedures used for calculation and establishment of the reserves.

## **DOCUMENTS TO BE DISTRIBUTED** (within 30 – 90 days prior to the fiscal year the study is for):

- 1) **Summary**
- 2) **Component Inventory**
- 3) **ARFDS** (Assessment and Reserve Funding Disclosure Summary)
- 4) Copies of the full Reserve Study should be made available upon request.

In addition to the legal objectives, the information contained in the study will provide a perpetual inventory of all common area components which can be expanded should the project undergo any future physical changes. Also, the detailed schedules will serve as an advance warning system with respect to major repair or replacement of the components. This will allow time for obtaining competitive bids, ultimately resulting in cost savings to the individual homeowners. As a planning tool, the study can be utilized as a "maintenance monitor", thus obtaining maximum life potential from the components and avoiding the "quick-fix" option that can occur due to a lack of funds.

One of the most important aspects of this report is that it will provide an educated estimate as to what the monthly reserve contribution realistically needs to be. This will ensure the physical well-being of the project and ultimately enhance each owner's investment while helping to avoid unexpected and costly special assessments.

It is important to note that the information contained herein includes estimates and assumptions based on various sources of information. While every effort has been made to insure accurate results, this report reflects the judgment of Reserve Studies Inc. based on conditions present at the time of the study and should not be construed as a guarantee or assurance of future events. This study has been undertaken by an independent third party. RSI (Reserve Studies Inc.) has no involvement with the client (association) outside of the scope of the services provided herein.

## SUMMARY

### PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

The following is a summary of the results of the Financial Analysis portion of the Reserve Study for the period indicated below. The recommended monthly reserve contribution is based on **Funding Plan #3** (also see "Comparison of Funding Plans / Illustrations" schedule). However, this funding plan, while being the most equitable, reflects minimum funding and may only marginally cover the total annual expenditures in some years. The "Per Unit" amounts reflect the "Total" amounts divided by the number of units - no adjustments have been made for any variable rate assessments.

#### ASSUMPTIONS:

(A) FISCAL (12 MONTH) PERIOD RESERVE STUDY IS TO COVER:	1/1/2021	through	12/31/2021
(B) INFLATION FACTOR (10 year running average CPI per Bureau of Labor Statistics - calculated annually):			1.77%
(C) INTEREST % ON RESERVE FUNDS (unless provided by the association, assumed to be 1%):			0.1200%
(D) BEGINNING RESERVE BALANCE (per association, estimated as of	1/1/2021	)	\$4,490,925
(E) NUMBER OF UNITS:			286

#### ANALYSIS OF RESERVE CONTRIBUTION

		TOTAL	PER UNIT
(F) AMOUNT BUDGETED MONTHLY (PER ASSOCIATION) AS OF	12/31/2020 :	\$20,000.00	\$69.93
<b>(G) RECOMMENDED MONTHLY FOR PERIOD</b>	<b>1/1/2021 through 12/31/2021 :</b>	<b>\$20,000.00</b>	<b>\$69.93</b>
(see <u>Funding Plan #3</u> for specific details)			
(H) <u>DOLLAR</u> INCREASE / (DECREASE) (item "G" less item "F"):		\$0.00	\$0.00
(I) <u>PERCENTAGE</u> INCREASE / (DECREASE) (item "H" divided by item "F"):		0.00%	0.00%
(J) SPECIAL ASSESSMENT FOR PERIOD	1/1/2021 through 12/31/2021 :	\$0.00	\$0.00
(in addition to "AMOUNT RECOMMENDED" from above [ item "G" ] )			
(K) FUTURE <u>ANNUAL</u> PERCENTAGE INCREASES / (DECREASES)	1/1/2022 - 1/1/2032	7.85%	7.85%
	1/1/2033 - 1/1/2050	3.00%	3.00%

#### ANALYSIS OF TOTAL BUDGETED ASSESSMENT ("DUES") FROM ALL OWNERS:

		TOTAL	PER UNIT
(L) AMOUNT BUDGETED MONTHLY (PER ASSOCIATION) AS OF	12/31/2020 :	177,609.00	621.01
(M) RESERVE CONTRIBUTION % OF TOTAL ASSESSMENT ("DUES") (item "F" divided by "L")		11.26%	11.26%
(N) % INCREASE/(DECREASE) IN TOTAL MONTHLY ASSESSMENT ("DUES") ("h" divided by "L")		0.00%	0.00%
(if recommended monthly reserve contribution implemented)			

<b>OVERAGE / (DEFICIT) - between "actual" and "ideal" reserve balance:</b>	978,511	3,421
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<b>FUNDS TO COVER THE COST OF COMPONENTS THAT NEED TO BE REPLACED WITHIN 5 YEARS</b>	<b>\$4,424,517.30</b>
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<b>PERCENT FUNDED AS OF: 1/1/2021</b>	(excluding "unknown" amounts from Component Inventory)	<b>127.86%</b>
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actual reserve balance (item "D" above): 4,490,925  
divided by  
accumulated depreciation (see Component Inventory): 3,512,414

<b>PERCENT FUNDED AS OF: 12/31/2021</b>	(if Funding Plan #3 recommended above is followed)	<b>122.90%</b>
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# FINANCIAL ANALYSIS

This **Financial Analysis** reveals the financial ramifications over a 30-year projection resulting from the Condition Assessment, and consists of the following schedules:

- 1) **COMPONENT INVENTORY** - Lists all the components compiled from the Condition Assessment, including their quantity, typical useful lives, estimated remaining lives and average costs. Also provided for each component is an allocation of the beginning reserve balance, annual depreciation, accumulated depreciation, and monthly contributions.  
  
**FUNDING PLANS / ILLUSTRATIONS** - Four funding plans / illustrations are provided to illustrate the effects of various levels of reserve contributions versus anticipated reserve expenditures. They include 30 years of activity, are detailed on an **annual** basis, and include interest income earned on reserve funds (net of taxes), which can offset the amount of contributions required.
- 2) **FUNDING ILLUSTRATION #1** - This illustration assumes that the current reserve contribution will remain the same throughout the 30-year projection. In most cases this will not be sufficient to cover future reserve expenditures over the 30-year period. **This is not a recommended funding plan.**
- 3) **FUNDING ILLUSTRATION #2** - This illustration also assumes that the current reserve contribution will remain the same throughout the 30-year projection. However, special assessments are generated for any year that the reserve balance would otherwise drop below \$0.00. **This is not a recommended funding plan**
- 4) **FUNDING PLAN #3** - This plan increases (or sometimes decreases) current reserve contributions as necessary to cover all future expenditures and achieve 100% funding at least by the end of the 30-year projection. It most fairly matches the depreciation of the common components and the enjoyment of the benefits. **This is a recommended funding plan** and fulfills the requirement of the California Civil Code with respect to distribution of a full funding plan.
- 5) **FUNDING ILLUSTRATION #4** - This illustration dictates what the reserve contribution would need to be to achieve annual 100% funding.
- 6) **COMPARISON OF FUNDING PLANS / ILLUSTRATIONS** - Details comparison of the 4 funding plans / illustrations on an annual basis, including the **monthly** reserve contributions and the percent funded for each year.
- 7) **GRAPH: FUNDING PLANS / ILLUSTRATIONS 1-4 vs. RESERVE EXPENDITURES** - Shows the cash receipts (reserve contributions plus interest income) in each of the 4 funding plans / illustrations versus the total reserve expenditures on an annual basis.
- 8) **GRAPH: FUNDING PLANS / ILLUSTRATIONS 1-4 vs. ACCUMULATED DEPRECIATION** - Shows the cash receipts versus the accumulated depreciation on an annual basis.
- 9) **RESERVE EXPENDITURES BY YEAR** – Details the component expenditures for each year they come due.
- 10) **COMPONENT ACCUMULATED DEPRECIATION ANALYSIS** – Calculates the accumulated depreciation for each component at year-end. The total accumulated depreciation per year is ideally the amount that should be in reserves and represents 100% funded. For example, if a component cost is \$1,000, has a useful life of 10 years and is 6 years old, then \$600 should be in reserves: \$1,000 divided by 10 years = \$100 per year x 6 years of depreciation.

# COMPONENT INVENTORY

threshold = \$500

PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

AS OF: 1/1/2021

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CONTRIBUTION	
										CURRENT	RECOMMEND
ROOF/DECKS											
concrete tile roof	0101	1,500 sq ft	25	8	9,750 <sup>1</sup>	390	8,477	6,630	1,847	37.75	37.75
standing seam roof - clubhouse	0102	5,500 sq ft	75	60	104,500 <sup>4</sup>	1,393	26,722	20,900	5,822	119.01	119.01
standing seam roof - guard house	0103	1,900 sq ft	75	60	36,100 <sup>4</sup>	481	9,231	7,220	2,011	41.11	41.11
membrane decks- resurface	0104	1,900 sq ft	15	0	14,250 <sup>1</sup>	950	18,220	14,250	3,970	81.14	81.14
membrane decks- coating	0105	1,900 sq ft	4	0	3,350 <sup>1</sup>	838	4,283	3,350	933	19.08	19.08
STRUCTURE											
foundations/ structural frames	0201	3 buildings	30+	30+	0	0	0	0	0	0.00	0.00
structural pest control	0202	128,000 cu ft	15	0	7,700 <sup>1</sup>	513	9,845	7,700	2,145	43.84	43.84
garage doors	0203	2 doors	20	9	3,700 <sup>4</sup>	185	2,602	2,035	567	11.59	11.59
pool trellis- repair	0204	1 structure	10	0	50,000 <sup>2</sup>	5,000	63,929	50,000	13,929	284.70	284.70
PAINT											
exterior flatwork- clubhouse	0301	5,200 sq ft	10	0	4,950 <sup>1</sup>	495	6,329	4,950	1,379	28.19	28.19
exterior flatwork- caretaker building	0302	2,000 sq ft	10	0	1,700 <sup>1</sup>	170	2,174	1,700	474	9.68	9.68
exterior flatwork- guard house	0303	1,800 sq ft	10	0	1,600 <sup>1</sup>	160	2,046	1,600	446	9.11	9.11
doors	0304	60 door sides	5	3	4,500 <sup>1</sup>	900	2,301	1,800	501	10.25	10.25
interior flatwork	0305	14,600 sq ft	5	3	12,400 <sup>1</sup>	2,480	6,342	4,960	1,382	28.24	28.24
ironwork	0306	5,500 sq ft	5	3	7,450 <sup>1</sup>	1,490	3,810	2,980	830	16.97	16.97
parking stripes	0307	12 spaces	5	3	250 <sup>4</sup>	50	128	100	28	0.57	0.57
MECHANICAL											
elevator-mechanical	0401	1 elevator	25	14	25,000 <sup>1</sup>	1,000	14,064	11,000	3,064	62.63	62.63
elevator-cab remodel	0402	1 cab	15	4	5,000 <sup>1</sup>	333	4,689	3,667	1,022	20.88	20.88
gate operators-swing arm	0403	4 operators	10	0	12,000 <sup>1</sup>	1,200	15,343	12,000	3,343	68.33	68.33
gate operators-barrier	0404	2 operators	12	2	6,000 <sup>1</sup>	500	6,393	5,000	1,393	28.47	28.47
gate operators-overhead	0405	1 operator	10	8	3,000 <sup>1</sup>	300	767	600	167	3.42	3.42
heat pump-caretaker building	0406	1 @ 4 tons	15	2	5,600 <sup>4</sup>	373	6,205	4,853	1,352	27.63	27.63
heat pumps-clubhouse	0407	4 @ 1.5 tons	15	7	10,400 <sup>4</sup>	693	7,092	5,547	1,545	31.59	31.59
condenser- caretaker building	0408	1 @ 4 tons	15	2	3,400 <sup>4</sup>	227	3,768	2,947	821	16.78	16.78
condensers-clubhouse	0409	4 @ 1.5 tons	15	7	6,400 <sup>4</sup>	427	4,364	3,413	951	19.43	19.43

# COMPONENT INVENTORY

threshold = \$500

PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

AS OF: 1/1/2021

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CONTRIBUTION	
										CURRENT	RECOMMEND
PLUMBING											
distribution piping	0501	3 buildings	40	10	22,500 <sup>1</sup>	563	21,576	16,875	4,701	96.09	96.09
drainage/sewer piping	0502	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
water heater-caretaker building	0503	1 tankless unit	12	8	2,400 <sup>4</sup>	200	1,023	800	223	4.56	4.56
water heaters-clubhouse	0504	3 heaters	6	3	2,250 <sup>4</sup>	375	1,438	1,125	313	6.41	6.41
drinking fountains	0505	2 drinking fountains	12	2	2,700 <sup>4</sup>	225	2,877	2,250	627	12.81	12.81
ELECTRICAL											
surveillance camera system	0601	1 system	5	3	74,000 <sup>2</sup>	14,800	37,846	29,600	8,246	168.55	168.55
card reader	0602	1 system	12	0	45,000 <sup>2</sup>	3,750	57,536	45,000	12,536	256.23	256.23
fire alarm system	0603	1 system	15	0	2,000 <sup>1</sup>	133	2,557	2,000	557	11.39	11.39
lighting-street lamp post signs	0604	9 fixtures	20	9	9,450 <sup>4</sup>	473	6,646	5,198	1,448	29.60	29.60
lighting-bollard	0605	90 fixtures	20	9	49,500 <sup>4</sup>	2,475	34,810	27,225	7,585	155.02	155.02
lighting-street	0606	130 fixtures	20	8	136,500 <sup>4</sup>	6,825	104,716	81,900	22,816	466.35	466.35
lighting-landscape	0607	allowance	12	8	11,000 <sup>2</sup>	917	4,689	3,667	1,022	20.88	20.88
lighting-tennis/basketball	0608	36 fixtures	20	10	37,800 <sup>4</sup>	1,890	24,165	18,900	5,265	107.62	107.62
radio equipment	0609	3 bases + handsets	5	3	5,500 <sup>2</sup>	1,100	2,813	2,200	613	12.53	12.53
FLOORING											
carpeting	0701	500 sq yds	6	0	17,500 <sup>4</sup>	2,917	22,375	17,500	4,875	99.65	99.65
rubber	0702	300 sq ft	6	3	3,750 <sup>4</sup>	625	2,397	1,875	522	10.68	10.68
POOL/SPA											
plaster-pool	0801	1,800 sq ft	8	3	10,350 <sup>4</sup>	1,294	8,271	6,469	1,802	36.84	36.84
plaster-spa	0802	200 sq ft	6	0	2,950 <sup>1</sup>	492	3,772	2,950	822	16.80	16.80
concrete deck-pavers	0803	4,500 sq ft	25	19	4,500 <sup>2</sup>	180	1,381	1,080	301	6.15	6.15
coping joint	0804	200 lin ft	8	4	1,200 <sup>4</sup>	150	767	600	167	3.42	3.42
coping/tile	0805	180 lin ft	15	8	7,550 <sup>1</sup>	503	4,504	3,523	981	20.06	20.06
heaters	0806	2 @ 400,000 btu	6	5	7,700 <sup>4</sup>	1,283	1,640	1,283	357	7.31	7.31
filters	0807	1 @ 60 sq ft/1 @ 40 sq ft	10	5	2,550 <sup>4</sup>	255	1,630	1,275	355	7.26	7.26
motors	0808	4 @ 1.5 horsepower	5	2	1,500 <sup>4</sup>	300	1,151	900	251	5.12	5.12
pumps	0809	4 @ 1.5 horsepower	15	7	1,500 <sup>4</sup>	100	1,023	800	223	4.56	4.56
chlorinators	0810	2 chlorinators	5	3	300 <sup>4</sup>	60	153	120	33	0.68	0.68
furniture	0811	78 pieces	6	0	25,000 <sup>2</sup>	4,167	31,965	25,000	6,965	142.35	142.35

**COMPONENT INVENTORY**threshold = \$500

PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

AS OF: 1/1/2021

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CONTRIBUTION	
										CURRENT	RECOMMEND
SPORTS COURT											
playing surfaces-tennis	0901	28,800 sq ft	5	2	14,000 <sup>4</sup>	2,800	10,740	8,400	2,340	47.83	47.83
playing surfaces-basketball	0902	8,400 sq ft	5	2	4,600 <sup>4</sup>	920	3,529	2,760	769	15.72	15.72
windscreen	0903	13,000 sq ft	5	2	10,400 <sup>4</sup>	2,080	7,978	6,240	1,738	35.53	35.53
nets-tennis	0904	4 nets	5	2	2,000 <sup>4</sup>	400	1,534	1,200	334	6.83	6.83
basketball hoops/backboards	0905	5 hoops/ backboards	10	5	5,250 <sup>4</sup>	525	3,356	2,625	731	14.95	14.95
chain link fencing	0906	1,500 lin ft	35	5	49,500 <sup>4</sup>	1,414	54,249	42,429	11,820	241.59	241.59
golf stations	0907	2,350 sq ft	15	3	25,000 <sup>2</sup>	1,667	25,572	20,000	5,572	113.88	113.88
LANDSCAPE/ HARDSCAPE											
asphalt seal coat	1001	738,000 sq ft	5	0	147,600 <sup>1</sup>	29,520	188,719	147,600	41,119	840.45	840.45
asphalt replacement	1002	738,000 sq ft	25	4	2,214,000 <sup>1</sup>	88,560	2,377,864	1,859,760	518,104	10,589.64	10,589.64
concrete block walls	1003	operating budget	30+	30+	0	0	0	0	0	0.00	0.00
concrete walkways	1004	allowance	1	0	12,500 <sup>2</sup>	12,500	15,982	12,500	3,482	71.18	71.18
concrete curbs	1005	allowance	1	0	11,000 <sup>1</sup>	11,000	14,064	11,000	3,064	62.63	62.63
concrete pavers-parking lot	1006	8,500 lin ft	5	0	12,750 <sup>1</sup>	2,550	16,302	12,750	3,552	72.60	72.60
concrete pavers-driveway	1007	55,000 sq ft	5	0	68,750 <sup>4</sup>	13,750	87,903	68,750	19,153	391.47	391.47
irrigation controllers	1008	21 @ 24 stations	10	6	42,000 <sup>1</sup>	4,200	21,480	16,800	4,680	95.66	95.66
backflow preventers	1009	21 @ 2 inches	15	10	21,000 <sup>1</sup>	1,400	8,950	7,000	1,950	39.86	39.86
stamped concrete	1010	25% of 13,000 sq ft	10	4	53,650 <sup>2</sup>	5,365	41,158	32,190	8,968	183.29	183.29
irrigation piping repair	1011	allowance	1	0	7,500 <sup>2</sup>	7,500	9,589	7,500	2,089	42.71	42.71
landscape-annual refurbishment	1012	allowance	1	0	22,500 <sup>2</sup>	22,500	28,768	22,500	6,268	128.12	128.12
landscape-renovation	1013	allowance	20	0	200,000 <sup>2</sup>	10,000	255,717	200,000	55,717	1,138.82	1,138.82
wrought iron	1014	allowance	1	0	12,500 <sup>2</sup>	12,500	15,982	12,500	3,482	71.18	71.18
chain link fencing	1015	515 lin ft @ 4'	30	25	5,800 <sup>4</sup>	193	1,236	967	269	5.51	5.51
bench/downdrains	1016	allowance	1	0	6,000 <sup>2</sup>	6,000	7,672	6,000	1,672	34.16	34.16
swale grates	1017	20 grates	20	13	14,800 <sup>2</sup>	740	6,623	5,180	1,443	29.50	29.50

**COMPONENT INVENTORY**threshold = \$500

PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

AS OF: 1/1/2021

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION	
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CURRENT	RECOMMEND
RECREATION FACILITIES											
furnishing-recreation room	1101	1 recreation room	8	1	27,500 <sup>2</sup>	3,438	30,767	24,063	6,704	137.02	137.02
furnishings-caretaker building	1102	allowance	15	0	16,500 <sup>2</sup>	1,100	21,097	16,500	4,597	93.95	93.95
furnishings-office	1103	2 offices	8	6	28,850 <sup>1</sup>	3,606	9,222	7,213	2,009	41.07	41.07
restrooms-clubhouse	1104	2 restrooms	16	2	40,900 <sup>4</sup>	2,556	45,758	35,788	9,970	203.78	203.78
restrooms-caretaker building	1105	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00
kitchen-clubhouse	1106	1 kitchen	8	2	65,000 <sup>2</sup>	8,125	62,331	48,750	13,581	277.59	277.59
kitchen-caretaker building	1107	1 kitchen	8	2	5,000 <sup>2</sup>	625	4,795	3,750	1,045	21.35	21.35
guard house-refurbish	1108	1 guard house	8	0	5,000 <sup>2</sup>	625	6,393	5,000	1,393	28.47	28.47
fitness equipment	1109	1 gym	2	1	73,750 <sup>1</sup>	36,875	47,148	36,875	10,273	209.97	209.97
play structure	1110	1 multi-station system	20	18	300,000 <sup>2</sup>	15,000	38,358	30,000	8,358	170.82	170.82
playground surfacing	1111	6,500 sq ft	10	8	100,000 <sup>2</sup>	10,000	25,572	20,000	5,572	113.88	113.88
benches	1112	14 benches	20	19	7,700 <sup>4</sup>	385	492	385	107	2.19	2.19
shade structure	1113	allowance	10	8	10,000 <sup>1</sup>	1,000	2,557	2,000	557	11.39	11.39

**COMPONENT INVENTORY**threshold = \$500

PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

AS OF: 1/1/2021

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION		
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	CONTRIBUTION		
										CURRENT	RECOMMEND	
MISCELLANEOUS												
fire extinguishers	1201	operating budget	n/a	n/a	0	0	0	0	0	0.00	0.00	
directory boards	1202	2 directory boards	20	15	2,700 <sup>4</sup>	135	863	675	188	3.84	3.84	
street monuments	1203	38 monuments	25	1	235,000 <sup>2</sup>	9,400	288,449	225,600	62,849	1,284.59	1,284.59	
utility cart	1204	1 cart	20	0	14,000 <sup>3</sup>	700	17,900	14,000	3,900	79.72	79.72	
patrol vehicle	1205	1 van	10	9	25,000 <sup>4</sup>	2,500	3,196	2,500	696	14.24	14.24	
water truck	1206	1 vehicle	15	11	34,000 <sup>2</sup>	2,267	11,593	9,067	2,526	51.63	51.63	
weather stations	1207	2 stations	20	1	5,000 <sup>2</sup>	250	6,073	4,750	1,323	27.05	27.05	
emergency equipment	1208	allowance	10	7	10,000 <sup>2</sup>	1,000	3,836	3,000	836	17.08	17.08	
electric generator	1209	1 generator	20	14	1,000 <sup>4</sup>	50	384	300	84	1.71	1.71	
CONTINGENCY RESERVE	1301	5% of total annual expenditures - see "Reserve Expenditures by Year" schedule for details				36,230	36,230	46,323	36,230	10,093	206.30	206.30
TOTALS					4,832,180	440,550	4,490,925	3,512,414	978,511	20,000.00	20,000.00	

**COST SOURCES**

- 1) In-house database. Developed from experience of costs for recent repairs, replacements, or restoration of components in similar properties.
- 2) Based on contractor proposal provided by association and/or information from association's vendors.
- 3) Based on actual cost of recent repair, replacement, or restoration of component - information provided by association.
- 4) National cost guide (National Construction Estimator, R.S. Means, LSI, etc.)
- 5) Per Mechanical Engineering Evaluation
- 6) Per information in previous non-RSI study

<b>Percent Funded: ratio of the actual reserve balance to the component accumulated depreciation</b>	<b>127.86%</b>
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**COMPARISON OF FUNDING PLANS / ILLUSTRATIONS**  
**PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

FUNDING ILLUSTRATION #1			FUNDING ILLUSTRATION #2			FUNDING PLAN #3			FUNDING ILLUSTRATION #4		
YEAR	Monthly Contribution	Percent Funded	Monthly Contribution (1)	Annual % Change	Percent Funded	Monthly Contribution	Annual % Change	Percent Funded	Monthly Contribution	Annual % Change	Percent Funded
1/1/2021	20,000	127.86%	20,000	0.00%	127.86%	20,000	0.00%	127.86%	(41,676)	-308.38%	127.86%
1/1/2022	20,000	122.90%	20,000	0.00%	122.90%	21,570	7.85%	122.90%	39,822	-195.55%	100.00%
1/1/2023	20,000	115.37%	20,000	0.00%	115.37%	23,263	7.85%	115.95%	41,039	3.06%	100.00%
1/1/2024	20,000	107.14%	20,000	0.00%	107.14%	25,089	7.85%	108.79%	51,126	24.58%	100.00%
1/1/2025	20,000	96.78%	20,000	0.00%	96.78%	27,059	7.85%	99.91%	40,329	-21.12%	100.00%
1/1/2026	20,000	77.72%	20,000	0.00%	77.72%	29,183	7.85%	90.11%	39,891	-1.09%	100.00%
1/1/2027	20,000	62.65%	20,000	0.00%	62.65%	31,474	7.85%	82.03%	41,031	2.86%	100.00%
1/1/2028	20,000	54.71%	20,000	0.00%	54.71%	33,945	7.85%	78.57%	43,310	5.56%	100.00%
1/1/2029	20,000	47.55%	20,000	0.00%	47.55%	36,609	7.85%	76.10%	43,003	-0.71%	100.00%
1/1/2030	20,000	33.45%	20,000	0.00%	33.45%	39,483	7.85%	71.98%	45,270	5.27%	100.00%
1/1/2031	20,000	26.62%	20,000	0.00%	26.62%	42,583	7.85%	71.59%	44,219	-2.32%	100.00%
1/1/2032	20,000	9.46%	20,000	0.00%	9.46%	45,925	7.85%	69.12%	45,378	2.62%	100.00%
1/1/2033	20,000	7.89%	20,000	0.00%	7.89%	47,303	3.00%	72.98%	46,881	3.31%	100.00%
1/1/2034	20,000	6.38%	20,000	0.00%	6.38%	48,722	3.00%	76.07%	47,552	1.43%	100.00%
1/1/2035	20,000	2.32%	20,000	0.00%	2.32%	50,184	3.00%	78.27%	50,101	5.36%	100.00%
1/1/2036	20,000	1.67%	44,425	122.13%	1.67%	51,689	3.00%	80.52%	49,220	-1.76%	100.00%
1/1/2037	20,000	-8.62%	20,000	-54.98%	0.00%	53,240	3.00%	81.39%	51,250	4.13%	100.00%
1/1/2038	20,000	-5.80%	21,575	7.88%	1.82%	54,837	3.00%	84.17%	55,555	8.40%	100.00%
1/1/2039	20,000	-7.45%	92,483	328.66%	0.00%	56,482	3.00%	85.24%	52,476	-5.54%	100.00%
1/1/2040	20,000	-31.85%	24,217	-73.82%	0.00%	58,177	3.00%	84.63%	56,234	7.16%	100.00%
1/1/2041	20,000	-30.08%	74,975	209.60%	0.00%	59,922	3.00%	86.64%	54,122	-3.75%	100.00%
1/1/2042	20,000	-49.15%	20,000	-73.32%	0.00%	61,720	3.00%	87.58%	55,575	2.68%	100.00%
1/1/2043	20,000	-44.14%	20,000	0.00%	0.05%	63,571	3.00%	90.54%	57,795	3.99%	100.00%
1/1/2044	20,000	-39.71%	34,108	70.54%	0.17%	65,478	3.00%	92.92%	58,846	1.82%	100.00%
1/1/2045	20,000	-40.93%	29,925	-12.26%	0.00%	67,443	3.00%	94.91%	61,649	4.76%	100.00%
1/1/2046	20,000	-40.22%	59,283	98.11%	0.00%	69,466	3.00%	96.55%	62,821	1.90%	100.00%
1/1/2047	20,000	-48.50%	63,750	7.53%	0.00%	71,550	3.00%	98.03%	62,084	-1.17%	100.00%
1/1/2048	20,000	-58.27%	28,750	-54.90%	0.00%	73,697	3.00%	100.11%	65,187	5.00%	100.00%
1/1/2049	20,000	-55.69%	61,558	114.12%	0.00%	75,907	3.00%	101.84%	80,295	23.18%	100.00%
1/1/2050	20,000	-61.75%	357,317	480.45%	0.00%	78,185	3.00%	100.91%	76,787	-4.37%	100.00%

**AVERAGE:**

**8.64%**

**26.71%**

**88.98%**

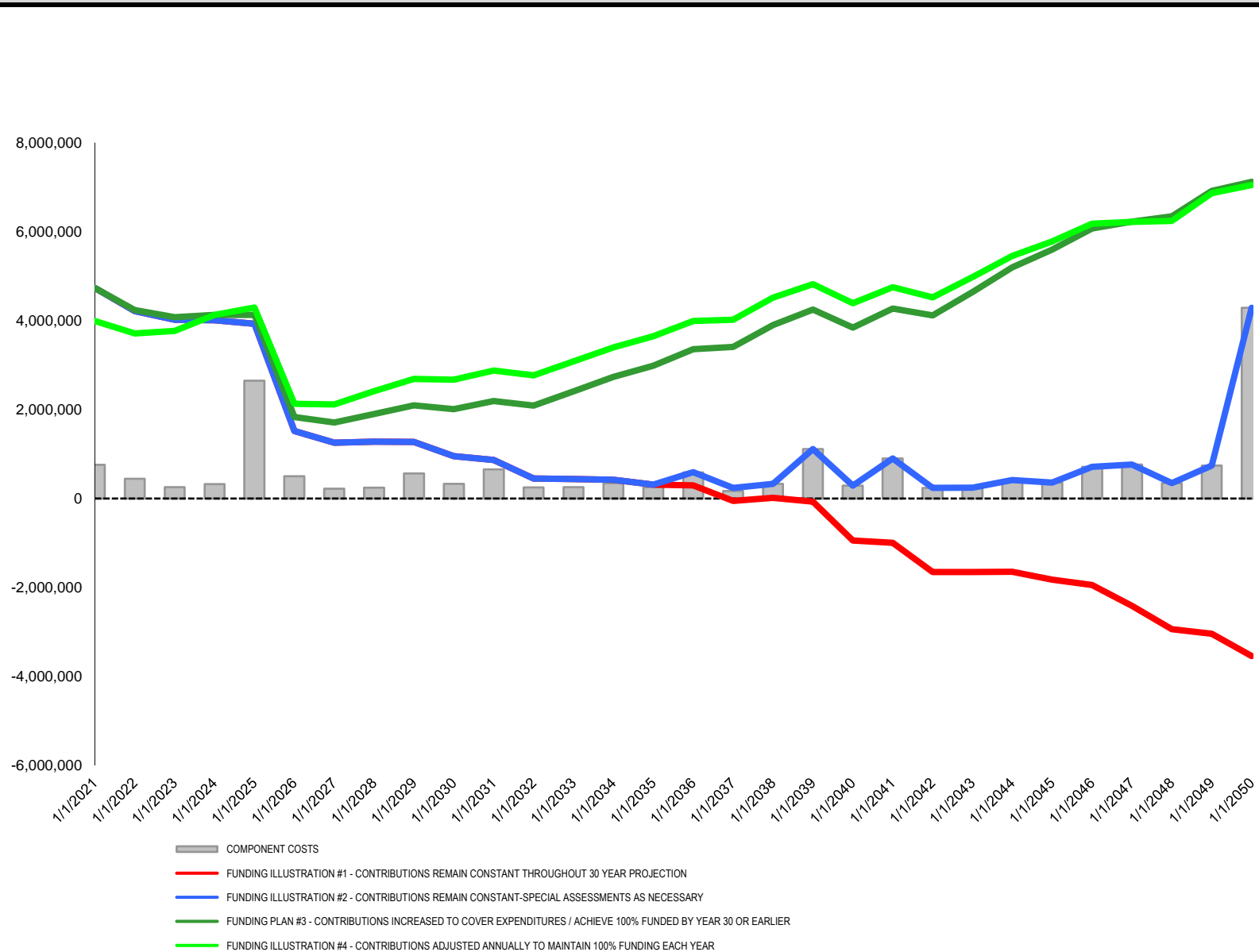
**100.00%**

FOOTNOTES:

(1) If there are special assessments, they are prorated on a monthly basis

# PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

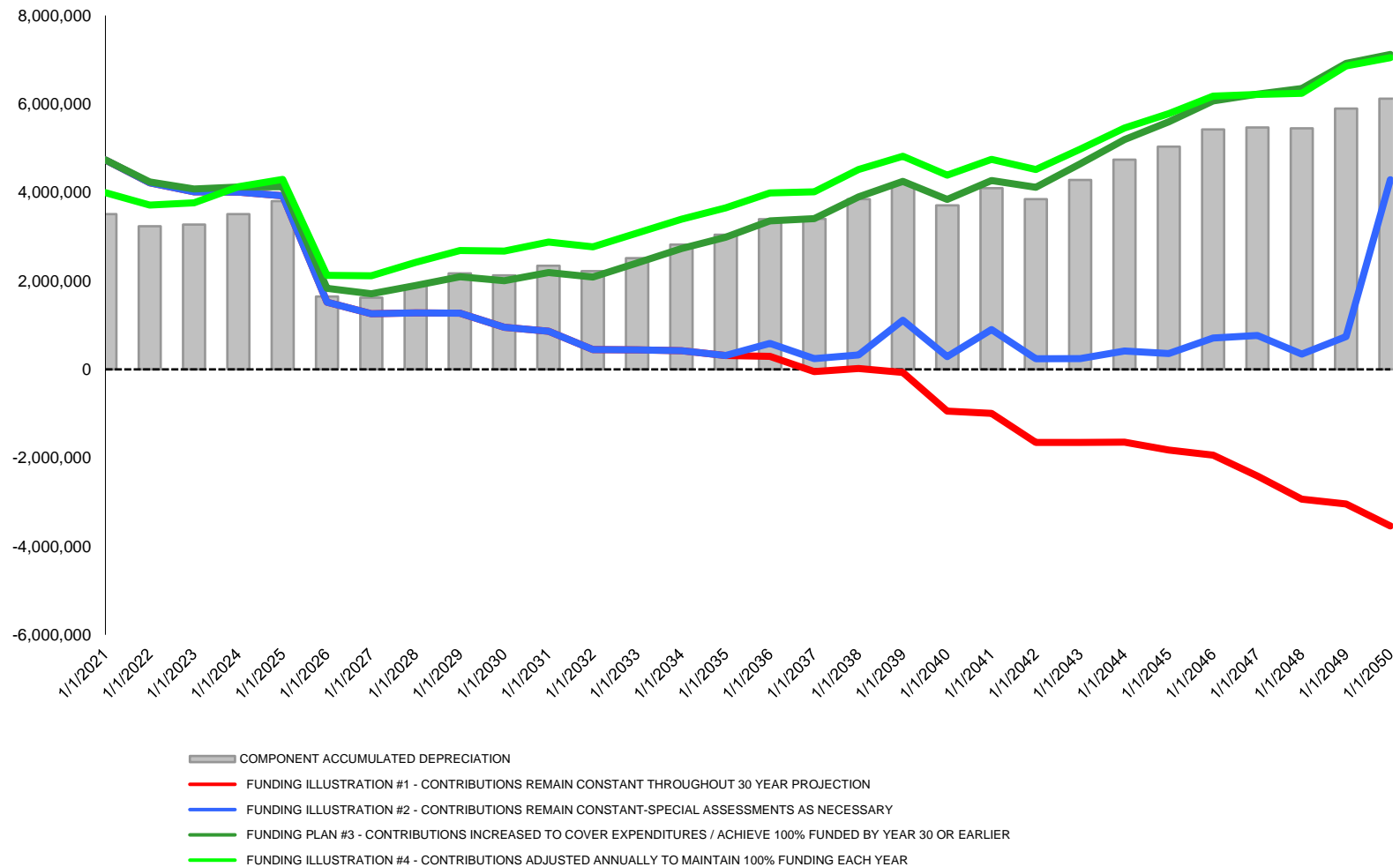
GRAPH 1: FUNDING PLAN / ILLUSTRATIONS 1-4 vs COMPONENT COSTS





# PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

GRAPH 2: FUNDING PLAN / ILLUSTRATIONS 1-4 vs COMPONENT DEPRECIATION



**FUNDING ILLUSTRATION #1** (assumption: current contribution remains constant throughout 30 year projection) **ILLUSTRATION ONLY / NOT RECOMMENDED**  
**PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)** **ANNUAL BASIS**

DESCRIPTION	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
RESERVE CONTRIBUTION	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	3,082	2,821	2,744	2,711	1,807	836	748	754	635	486	304	149	138	91	46
COMPONENT COSTS (b)	(760,830)	(441,593)	(253,495)	(322,611)	(2,645,987)	(504,185)	(219,661)	(245,214)	(561,757)	(328,172)	(654,024)	(251,898)	(258,558)	(349,461)	(253,969)
NET RECEIPTS/(DISBURSE)	(517,748)	(198,773)	(10,751)	(79,900)	(2,404,180)	(263,349)	21,087	(4,460)	(321,122)	(87,686)	(413,720)	(11,749)	(18,420)	(109,370)	(13,922)
CASH BALANCE: begin year	4,490,925	3,973,177	3,774,404	3,763,653	3,683,753	1,279,573	1,016,224	1,037,310	1,032,850	711,728	624,042	210,322	198,572	180,152	70,782
CASH BALANCE: end year	3,973,177	3,774,404	3,763,653	3,683,753	1,279,573	1,016,224	1,037,310	1,032,850	711,728	624,042	210,322	198,572	180,152	70,782	56,860
COMPONENT ACCUMULATED DEPRECIATION (c)	3,512,414	3,232,791	3,271,435	3,512,883	3,806,450	1,646,401	1,622,093	1,896,082	2,172,074	2,127,923	2,344,615	2,222,884	2,517,252	2,823,206	3,046,510
less: beginning cash balance	4,490,925	3,973,177	3,774,404	3,763,653	3,683,753	1,279,573	1,016,224	1,037,310	1,032,850	711,728	624,042	210,322	198,572	180,152	70,782
over/(under) funded-total	978,511	740,385	502,969	250,770	(122,697)	(366,828)	(605,869)	(858,772)	(1,139,224)	(1,416,195)	(1,720,573)	(2,012,563)	(2,318,680)	(2,643,054)	(2,975,728)
" " " per unit	3,421	2,589	1,759	877	(429)	(1,283)	(2,118)	(3,003)	(3,983)	(4,952)	(6,016)	(7,037)	(8,107)	(9,241)	(10,405)

DESCRIPTION	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
RESERVE CONTRIBUTION	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPONENT COSTS (b)	(589,882)	(170,098)	(328,877)	(1,109,827)	(290,584)	(899,738)	(237,904)	(234,235)	(417,190)	(359,067)	(711,399)	(765,001)	(344,997)	(738,682)	(4,287,761)
NET RECEIPTS/(DISBURSE)	(349,882)	69,902	(88,877)	(869,827)	(50,584)	(659,738)	2,096	5,765	(177,190)	(119,067)	(471,399)	(525,001)	(104,997)	(498,682)	(4,047,761)
CASH BALANCE: begin year	56,860	(293,022)	(223,120)	(311,996)	(1,181,823)	(1,232,408)	(1,892,145)	(1,890,049)	(1,884,284)	(2,061,474)	(2,180,542)	(2,651,941)	(3,176,941)	(3,281,939)	(3,780,621)
CASH BALANCE: end year	(293,022)	(223,120)	(311,996)	(1,181,823)	(1,232,408)	(1,892,145)	(1,890,049)	(1,884,284)	(2,061,474)	(2,180,542)	(2,651,941)	(3,176,941)	(3,281,939)	(3,780,621)	(7,828,382)
COMPONENT ACCUMULATED DEPRECIATION (c)	3,396,103	3,399,331	3,846,876	4,187,584	3,710,345	4,097,408	3,850,033	4,281,995	4,744,584	5,037,103	5,421,635	5,468,051	5,452,034	5,893,417	6,122,651
less: beginning cash balance	56,860	(293,022)	(223,120)	(311,996)	(1,181,823)	(1,232,408)	(1,892,145)	(1,890,049)	(1,884,284)	(2,061,474)	(2,180,542)	(2,651,941)	(3,176,941)	(3,281,939)	(3,780,621)
over/(under) funded-total	(3,339,243)	(3,692,353)	(4,069,995)	(4,499,580)	(4,892,169)	(5,329,815)	(5,742,178)	(6,172,044)	(6,628,868)	(7,098,578)	(7,602,177)	(8,119,991)	(8,628,976)	(9,175,356)	(9,903,272)
" " " per unit	(11,676)	(12,910)	(14,231)	(15,733)	(17,105)	(18,636)	(20,078)	(21,581)	(23,178)	(24,820)	(26,581)	(28,392)	(30,171)	(32,082)	(34,627)

FOOTNOTES: (a) Interest income calculated on average balance less Federal & State income taxes of 39.3%  
(b) See "Reserve Expenditures By Year Schedule"  
(c) See "Component Accumulated Depreciation Analysis"

Rate: 0.1200%

**FUNDING ILLUSTRATION #2** (assumption: current contribution constant - special assess as necessary) **ILLUSTRATION ONLY / NOT RECOMMENDED**  
**PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)** **ANNUAL BASIS**

DESCRIPTION	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
RESERVE CONTRIBUTION	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	3,082	2,821	2,744	2,711	1,807	836	748	754	635	486	304	149	138	91	46
COMPONENT COSTS (b)	(760,830)	(441,593)	(253,495)	(322,611)	(2,645,987)	(504,185)	(219,661)	(245,214)	(561,757)	(328,172)	(654,024)	(251,898)	(258,558)	(349,461)	(253,969)
NET RECEIPTS/(DISBURSE)	(517,748)	(198,773)	(10,751)	(79,900)	(2,404,180)	(263,349)	21,087	(4,460)	(321,122)	(87,686)	(413,720)	(11,749)	(18,420)	(109,370)	(13,922)
CASH BALANCE: begin year	4,490,925	3,973,177	3,774,404	3,763,653	3,683,753	1,279,573	1,016,224	1,037,310	1,032,850	711,728	624,042	210,322	198,572	180,152	70,782
CASH BALANCE: end year	3,973,177	3,774,404	3,763,653	3,683,753	1,279,573	1,016,224	1,037,310	1,032,850	711,728	624,042	210,322	198,572	180,152	70,782	56,860
COMPONENT ACCUMULATED DEPRECIATION (c)	3,512,414	3,232,791	3,271,435	3,512,883	3,806,450	1,646,401	1,622,093	1,896,082	2,172,074	2,127,923	2,344,615	2,222,884	2,517,252	2,823,206	3,046,510
less: beginning cash balance	4,490,925	3,973,177	3,774,404	3,763,653	3,683,753	1,279,573	1,016,224	1,037,310	1,032,850	711,728	624,042	210,322	198,572	180,152	70,782
over/(under) funded-total	978,511	740,385	502,969	250,770	(122,697)	(366,828)	(605,869)	(858,772)	(1,139,224)	(1,416,195)	(1,720,573)	(2,012,563)	(2,318,680)	(2,643,054)	(2,975,728)
" " " per unit	3,421	2,589	1,759	877	(429)	(1,283)	(2,118)	(3,003)	(3,983)	(4,952)	(6,016)	(7,037)	(8,107)	(9,241)	(10,405)

DESCRIPTION	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
RESERVE CONTRIBUTION	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
SPECIAL ASSESSMENT	293,100	0	18,900	869,800	50,600	659,700	0	0	169,300	119,100	471,400	525,000	105,000	498,700	4,047,800
INTEREST INCOME (a)	21	26	26	0	0	0	1	4	3	0	0	0	0	0	0
COMPONENT COSTS (b)	(589,882)	(170,098)	(328,877)	(1,109,827)	(290,584)	(899,738)	(237,904)	(234,235)	(417,190)	(359,067)	(711,399)	(765,001)	(344,997)	(738,682)	(4,287,761)
NET RECEIPTS/(DISBURSE)	(56,761)	69,928	(69,951)	(27)	16	(38)	2,097	5,769	(7,887)	33	1	(1)	3	18	39
CASH BALANCE: begin year	56,860	99	70,027	75	49	64	27	2,124	7,892	5	38	38	38	40	58
CASH BALANCE: end year	99	70,027	75	49	64	27	2,124	7,892	5	38	38	38	40	58	97
COMPONENT ACCUMULATED DEPRECIATION (c)	3,396,103	3,399,331	3,846,876	4,187,584	3,710,345	4,097,408	3,850,033	4,281,995	4,744,584	5,037,103	5,421,635	5,468,051	5,452,034	5,893,417	6,122,651
less: beginning cash balance	56,860	99	70,027	75	49	64	27	2,124	7,892	5	38	38	38	40	58
over/(under) funded-total	(3,339,243)	(3,399,232)	(3,776,849)	(4,187,508)	(3,710,297)	(4,097,343)	(3,850,006)	(4,279,871)	(4,736,692)	(5,037,098)	(5,421,598)	(5,468,012)	(5,451,997)	(5,893,377)	(6,122,593)
" " " per unit	(11,676)	(11,885)	(13,206)	(14,642)	(12,973)	(14,326)	(13,462)	(14,965)	(16,562)	(17,612)	(18,957)	(19,119)	(19,063)	(20,606)	(21,408)

FOOTNOTES: (a) Interest income calculated on average balance less Federal & State income taxes of 39.3%  
(b) See "Reserve Expenditures By Year Schedule"  
(c) See "Component Accumulated Depreciation Analysis"

Rate: 0.1200%

**FUNDING PLAN #3** (assumption: current contribution increased as necessary to cover all expenditures)  
**PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

**RECOMMENDED TO BE ADOPTED**

**ANNUAL BASIS**

DESCRIPTION	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
RESERVE CONTRIBUTION	240,000	258,840	279,159	301,073	324,707	350,197	377,687	407,336	439,311	473,797	510,990	551,103	567,636	584,665	602,205
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	3,082	2,828	2,772	2,776	1,925	1,025	1,027	1,144	1,159	1,169	1,170	1,228	1,451	1,650	1,864
COMPONENT COSTS (b)	(760,830)	(441,593)	(253,495)	(322,611)	(2,645,987)	(504,185)	(219,661)	(245,214)	(561,757)	(328,172)	(654,024)	(251,898)	(258,558)	(349,461)	(253,969)
NET RECEIPTS/(DISBURSE)	(517,748)	(179,926)	28,436	(18,763)	(2,319,356)	(152,964)	159,053	163,266	(121,287)	146,794	(141,863)	300,433	310,529	236,854	350,100
CASH BALANCE: begin year	4,490,925	3,973,177	3,793,251	3,821,687	3,802,924	1,483,569	1,330,605	1,489,658	1,652,924	1,531,637	1,678,431	1,536,568	1,837,001	2,147,529	2,384,384
CASH BALANCE: end year	3,973,177	3,793,251	3,821,687	3,802,924	1,483,569	1,330,605	1,489,658	1,652,924	1,531,637	1,678,431	1,536,568	1,837,001	2,147,529	2,384,384	2,734,484
COMPONENT ACCUMULATED DEPRECIATION (c)	3,512,414	3,232,791	3,271,435	3,512,883	3,806,450	1,646,401	1,622,093	1,896,082	2,172,074	2,127,923	2,344,615	2,222,884	2,517,252	2,823,206	3,046,510
less: beginning cash balance	4,490,925	3,973,177	3,793,251	3,821,687	3,802,924	1,483,569	1,330,605	1,489,658	1,652,924	1,531,637	1,678,431	1,536,568	1,837,001	2,147,529	2,384,384
over/(under) funded-total	978,511	740,385	521,816	308,803	(3,526)	(162,832)	(291,488)	(406,424)	(519,151)	(596,286)	(666,184)	(686,317)	(680,252)	(675,677)	(662,126)
" " " per unit	3,421	2,589	1,825	1,080	(12)	(569)	(1,019)	(1,421)	(1,815)	(2,085)	(2,329)	(2,400)	(2,379)	(2,363)	(2,315)

DESCRIPTION	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
RESERVE CONTRIBUTION	620,271	638,880	658,046	677,787	698,121	719,065	740,637	762,856	785,741	809,314	833,593	858,601	884,359	910,890	938,216
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	2,003	2,186	2,478	2,443	2,436	2,520	2,639	3,017	3,346	3,646	3,857	3,939	4,172	4,434	3,280
COMPONENT COSTS (b)	(589,882)	(170,098)	(328,877)	(1,109,827)	(290,584)	(899,738)	(237,904)	(234,235)	(417,190)	(359,067)	(711,399)	(765,001)	(344,997)	(738,682)	(4,287,761)
NET RECEIPTS/(DISBURSE)	32,393	470,968	331,647	(429,597)	409,972	(178,153)	505,372	531,637	371,897	453,892	126,051	97,539	543,533	176,641	(3,346,265)
CASH BALANCE: begin year	2,734,484	2,766,876	3,237,844	3,569,492	3,139,895	3,549,867	3,371,714	3,877,086	4,408,723	4,780,620	5,234,512	5,360,563	5,458,102	6,001,635	6,178,277
CASH BALANCE: end year	2,766,876	3,237,844	3,569,492	3,139,895	3,549,867	3,371,714	3,877,086	4,408,723	4,780,620	5,234,512	5,360,563	5,458,102	6,001,635	6,178,277	2,832,012
COMPONENT ACCUMULATED DEPRECIATION (c)	3,396,103	3,399,331	3,846,876	4,187,584	3,710,345	4,097,408	3,850,033	4,281,995	4,744,584	5,037,103	5,421,635	5,468,051	5,452,034	5,893,417	6,122,651
less: beginning cash balance	2,734,484	2,766,876	3,237,844	3,569,492	3,139,895	3,549,867	3,371,714	3,877,086	4,408,723	4,780,620	5,234,512	5,360,563	5,458,102	6,001,635	6,178,277
over/(under) funded-total	(661,619)	(632,454)	(609,032)	(618,092)	(570,450)	(547,541)	(478,319)	(404,909)	(335,861)	(256,484)	(187,123)	(107,488)	6,067	108,218	55,626
" " " per unit	(2,313)	(2,211)	(2,129)	(2,161)	(1,995)	(1,914)	(1,672)	(1,416)	(1,174)	(897)	(654)	(376)	21	378	194

FOOTNOTES: (a) Interest income calculated on average balance less Federal & State income taxes of 39.3%  
(b) See "Reserve Expenditures By Year Schedule"  
(c) See "Component Accumulated Depreciation Analysis"

Rate: 0.1200%

**FUNDING ILLUSTRATION #4** (assumption: contributions as necessary for 100% funding annually)  
**PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

**ILLUSTRATION ONLY - NOT RECOMMENDED**  
**ANNUAL BASIS**

DESCRIPTION	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
RESERVE CONTRIBUTION	(500,117)	477,868	492,473	613,513	483,952	478,687	492,369	519,725	516,040	543,235	530,630	544,540	562,567	570,627	601,215
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	2,813	2,369	2,471	2,666	1,986	1,190	1,281	1,482	1,566	1,629	1,663	1,726	1,945	2,138	2,346
COMPONENT COSTS (b)	(760,830)	(441,593)	(253,495)	(322,611)	(2,645,987)	(504,185)	(219,661)	(245,214)	(561,757)	(328,172)	(654,024)	(251,898)	(258,558)	(349,461)	(253,969)
NET RECEIPTS/(DISBURSE)	(1,258,134)	38,644	241,448	293,567	(2,160,050)	(24,308)	273,989	275,993	(44,151)	216,692	(121,731)	294,368	305,954	223,304	349,593
CASH BALANCE: begin year	4,490,925	3,232,791	3,271,435	3,512,883	3,806,450	1,646,401	1,622,093	1,896,082	2,172,074	2,127,923	2,344,615	2,222,884	2,517,252	2,823,206	3,046,510
CASH BALANCE: end year	3,232,791	3,271,435	3,512,883	3,806,450	1,646,401	1,622,093	1,896,082	2,172,074	2,127,923	2,344,615	2,222,884	2,517,252	2,823,206	3,046,510	3,396,103
COMPONENT ACCUMULATED DEPRECIATION (c)	3,512,414	3,232,791	3,271,435	3,512,883	3,806,450	1,646,401	1,622,093	1,896,082	2,172,074	2,127,923	2,344,615	2,222,884	2,517,252	2,823,206	3,046,510
less: beginning cash balance	4,490,925	3,232,791	3,271,435	3,512,883	3,806,450	1,646,401	1,622,093	1,896,082	2,172,074	2,127,923	2,344,615	2,222,884	2,517,252	2,823,206	3,046,510
over/(under) funded-total	978,511	0	0	0	0	0	0	0	0	0	0	0	0	0	0
" " " per unit	3,421	0	0	0	0	0	0	0	0	0	0	0	0	0	0

DESCRIPTION	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
RESERVE CONTRIBUTION	590,635	615,004	666,659	629,712	674,803	649,468	666,904	693,537	706,147	739,790	753,849	745,007	782,248	963,540	921,440
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	2,475	2,639	2,926	2,876	2,844	2,894	2,962	3,287	3,562	3,809	3,966	3,977	4,132	4,376	3,235
COMPONENT COSTS (b)	(589,882)	(170,098)	(328,877)	(1,109,827)	(290,584)	(899,738)	(237,904)	(234,235)	(417,190)	(359,067)	(711,399)	(765,001)	(344,997)	(738,682)	(4,287,761)
NET RECEIPTS/(DISBURSE)	3,228	447,545	340,708	(477,239)	387,062	(247,375)	431,962	462,589	292,519	384,532	46,415	(16,016)	441,383	229,234	(3,363,086)
CASH BALANCE: begin year	3,396,103	3,399,331	3,846,876	4,187,584	3,710,345	4,097,408	3,850,033	4,281,995	4,744,584	5,037,103	5,421,635	5,468,051	5,452,034	5,893,417	6,122,651
CASH BALANCE: end year	3,399,331	3,846,876	4,187,584	3,710,345	4,097,408	3,850,033	4,281,995	4,744,584	5,037,103	5,421,635	5,468,051	5,452,034	5,893,417	6,122,651	2,759,565
COMPONENT ACCUMULATED DEPRECIATION (c)	3,396,103	3,399,331	3,846,876	4,187,584	3,710,345	4,097,408	3,850,033	4,281,995	4,744,584	5,037,103	5,421,635	5,468,051	5,452,034	5,893,417	6,122,651
less: beginning cash balance	3,396,103	3,399,331	3,846,876	4,187,584	3,710,345	4,097,408	3,850,033	4,281,995	4,744,584	5,037,103	5,421,635	5,468,051	5,452,034	5,893,417	6,122,651
over/(under) funded-total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
" " " per unit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**FOOTNOTES:**

- (a) Interest income calculated on average balance less Federal & State income taxes of 39.3%  
(b) See "Reserve Expenditures By Year Schedule"  
(c) See "Component Accumulated Depreciation Analysis"

Rate: 0.1200%

**RESERVE EXPENDITURES BY YEAR  
PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2021 through 1/1/2035

EXPENDITURES	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>ROOF/DECKS</b>															
concrete tile roof	0	0	0	0	0	0	0	0	11,220	0	0	0	0	0	0
standing seam roof - clubhouse	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
standing seam roof - guard house	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
membrane decks- resurface	14,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0
membrane decks- coating	3,350	0	0	0	3,592	0	0	0	3,854	0	0	0	4,134	0	0
<b>STRUCTURE</b>															
foundations/ structural frames	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
structural pest control	7,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
garage doors	0	0	0	0	0	0	0	0	0	4,332	0	0	0	0	0
pool trellis- repair	50,000	0	0	0	0	0	0	0	0	0	59,589	0	0	0	0
<b>PAINT</b>															
exterior flatwork- clubhouse	4,950	0	0	0	0	0	0	0	0	0	5,900	0	0	0	0
exterior flatwork- caretaker building	1,700	0	0	0	0	0	0	0	0	0	2,026	0	0	0	0
exterior flatwork- guard house	1,600	0	0	0	0	0	0	0	0	0	1,906	0	0	0	0
doors	0	0	0	4,743	0	0	0	0	5,177	0	0	0	0	5,652	0
interior flatwork	0	0	0	13,069	0	0	0	0	14,267	0	0	0	0	15,576	0
ironwork	0	0	0	7,853	0	0	0	0	8,573	0	0	0	0	9,359	0
parking stripes	0	0	0	263	0	0	0	0	288	0	0	0	0	313	0
<b>MECHANICAL</b>															
elevator-mechanical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,960
elevator-cab remodel	0	0	0	0	5,364	0	0	0	0	0	0	0	0	0	0
gate operators-swing arm	12,000	0	0	0	0	0	0	0	0	0	14,301	0	0	0	0
gate operators-barrier	0	0	6,214	0	0	0	0	0	0	0	0	0	0	0	7,670
gate operators-overhead	0	0	0	0	0	0	0	0	3,452	0	0	0	0	0	0
heat pump-caretaker building	0	0	5,800	0	0	0	0	0	0	0	0	0	0	0	0
heat pumps-clubhouse	0	0	0	0	0	0	0	11,759	0	0	0	0	0	0	0
condenser- caretaker building	0	0	3,521	0	0	0	0	0	0	0	0	0	0	0	0
condensers-clubhouse	0	0	0	0	0	0	0	7,235	0	0	0	0	0	0	0
<b>PLUMBING</b>															
distribution piping	0	0	0	0	0	0	0	0	0	0	26,813	0	0	0	0
drainage/sewer piping	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
water heater-caretaker building	0	0	0	0	0	0	0	0	2,761	0	0	0	0	0	0
water heaters-clubhouse	0	0	0	2,372	0	0	0	0	0	2,635	0	0	0	0	0
drinking fountains	0	0	2,797	0	0	0	0	0	0	0	0	0	0	0	3,452
<b>ELECTRICAL</b>															
surveillance camera system	0	0	0	78,000	0	0	0	0	85,152	0	0	0	0	92,960	0
card reader	45,000	0	0	0	0	0	0	0	0	0	0	0	55,548	0	0
fire alarm system	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
lighting-street lamp post signs	0	0	0	0	0	0	0	0	0	11,065	0	0	0	0	0
lighting-bollard	0	0	0	0	0	0	0	0	0	57,966	0	0	0	0	0
lighting-street	0	0	0	0	0	0	0	0	157,070	0	0	0	0	0	0
lighting-landscape	0	0	0	0	0	0	0	0	12,658	0	0	0	0	0	0
lighting-tennis/basketball	0	0	0	0	0	0	0	0	0	0	45,048	0	0	0	0
radio equipment	0	0	0	5,797	0	0	0	0	6,328	0	0	0	0	6,908	0

**RESERVE EXPENDITURES BY YEAR  
PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2021 through 1/1/2035

EXPENDITURES	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>FLOORING</b>															
carpeting	17,500	0	0	0	0	0	19,442	0	0	0	0	0	21,600	0	0
rubber	0	0	0	3,953	0	0	0	0	0	4,391	0	0	0	0	0
<b>POOL/SPA</b>															
plaster-pool	0	0	0	10,909	0	0	0	0	0	0	0	12,554	0	0	0
plaster-spa	2,950	0	0	0	0	0	3,277	0	0	0	0	0	3,640	0	0
concrete deck-pavers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
coping joint	0	0	0	0	1,287	0	0	0	0	0	0	0	1,481	0	0
coping/tile	0	0	0	0	0	0	0	0	8,687	0	0	0	0	0	0
heaters	0	0	0	0	0	8,406	0	0	0	0	0	9,339	0	0	0
filters	0	0	0	0	0	2,784	0	0	0	0	0	0	0	0	0
motors	0	0	1,554	0	0	0	0	1,697	0	0	0	0	1,853	0	0
pumps	0	0	0	0	0	0	0	1,697	0	0	0	0	0	0	0
chlorinators	0	0	0	315	0	0	0	0	345	0	0	0	0	376	0
furniture	25,000	0	0	0	0	0	27,775	0	0	0	0	0	30,858	0	0
<b>SPORTS COURT</b>															
playing surfaces-tennis	0	0	14,500	0	0	0	0	15,830	0	0	0	0	17,281	0	0
playing surfaces-basketball	0	0	4,764	0	0	0	0	5,200	0	0	0	0	5,677	0	0
windscreen	0	0	10,771	0	0	0	0	11,759	0	0	0	0	12,837	0	0
nets-tennis	0	0	2,071	0	0	0	0	2,261	0	0	0	0	2,468	0	0
basketball hoops/backboards	0	0	0	0	0	5,732	0	0	0	0	0	0	0	0	0
chain link fencing	0	0	0	0	0	54,038	0	0	0	0	0	0	0	0	0
golf stations	0	0	0	26,351	0	0	0	0	0	0	0	0	0	0	0
<b>LANDSCAPE/ HARDSCAPE</b>															
asphalt seal coat	147,600	0	0	0	0	161,134	0	0	0	0	175,908	0	0	0	0
asphalt replacement	0	0	0	0	2,374,962	0	0	0	0	0	0	0	0	0	0
concrete block walls	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
concrete walkways	12,500	12,721	12,946	13,175	13,408	13,645	13,887	14,133	14,383	14,638	14,897	15,161	15,429	15,702	15,980
concrete curbs	11,000	11,195	11,393	11,595	11,800	12,009	12,222	12,438	12,658	12,882	13,110	13,342	13,578	13,818	14,063
concrete pavers-parking lot	12,750	0	0	0	0	13,920	0	0	0	0	15,196	0	0	0	0
concrete pavers-driveway	68,750	0	0	0	0	75,053	0	0	0	0	81,934	0	0	0	0
irrigation controllers	0	0	0	0	0	0	46,663	0	0	0	0	0	0	0	0
backflow preventers	0	0	0	0	0	0	0	0	0	0	25,028	0	0	0	0
stamped concrete	0	0	0	0	57,551	0	0	0	0	0	0	0	0	0	68,590
irrigation piping repair	7,500	7,633	7,768	7,905	8,045	8,187	8,332	8,479	8,629	8,782	8,937	9,095	9,256	9,420	9,587
landscape-annual refurbishment	22,500	22,898	23,303	23,715	24,135	24,562	24,997	25,439	25,889	26,347	26,813	27,288	27,771	28,263	28,763
landscape-renovation	200,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
wrought iron	12,500	12,721	12,946	13,175	13,408	13,645	13,887	14,133	14,383	14,638	14,897	15,161	15,429	15,702	15,980
chain link fencing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
bench/downdrains	6,000	6,106	6,214	6,324	6,436	6,550	6,666	6,784	6,904	7,026	7,150	7,277	7,406	7,537	7,670
swale grates	0	0	0	0	0	0	0	0	0	0	0	0	0	18,591	0

**RESERVE EXPENDITURES BY YEAR  
PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2021 through 1/1/2035

EXPENDITURES	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>RECREATION FACILITIES</b>															
furnishing-recreation room	0	27,987	0	0	0	0	0	0	0	32,203	0	0	0	0	0
furnishings-caretaker building	16,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
furnishings-office	0	0	0	0	0	0	32,053	0	0	0	0	0	0	0	36,882
restrooms-clubhouse	0	0	42,361	0	0	0	0	0	0	0	0	0	0	0	0
restrooms-caretaker building	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
kitchen-clubhouse	0	0	67,322	0	0	0	0	0	0	0	77,467	0	0	0	0
kitchen-caretaker building	0	0	5,179	0	0	0	0	0	0	0	5,960	0	0	0	0
guard house-refurbish	5,000	0	0	0	0	0	0	0	5,754	0	0	0	0	0	0
fitness equipment	0	75,055	0	77,735	0	80,511	0	83,386	0	86,364	0	89,449	0	92,643	0
play structure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
playground surfacing	0	0	0	0	0	0	0	0	115,068	0	0	0	0	0	0
benches	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
shade structure	0	0	0	0	0	0	0	0	11,507	0	0	0	0	0	0
<b>MISCELLANEOUS</b>															
fire extinguishers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
directory boards	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
street monuments	0	239,160	0	0	0	0	0	0	0	0	0	0	0	0	0
utility cart	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
patrol vehicle	0	0	0	0	0	0	0	0	0	29,276	0	0	0	0	0
water truck	0	0	0	0	0	0	0	0	0	0	0	41,237	0	0	0
weather stations	0	5,089	0	0	0	0	0	0	0	0	0	0	0	0	0
emergency equipment	0	0	0	0	0	0	0	11,307	0	0	0	0	0	0	0
electric generator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,278
<b>CONTINGENCY RESERVE</b>	<b>36,230</b>	<b>21,028</b>	<b>12,071</b>	<b>15,362</b>	<b>125,999</b>	<b>24,009</b>	<b>10,460</b>	<b>11,677</b>	<b>26,750</b>	<b>15,627</b>	<b>31,144</b>	<b>11,995</b>	<b>12,312</b>	<b>16,641</b>	<b>12,094</b>
(5% / year of annual expenditures)															
<b>TOTAL</b>	<b>760,830</b>	<b>441,593</b>	<b>253,495</b>	<b>322,611</b>	<b>2,645,987</b>	<b>504,185</b>	<b>219,661</b>	<b>245,214</b>	<b>561,757</b>	<b>328,172</b>	<b>654,024</b>	<b>251,898</b>	<b>258,558</b>	<b>349,461</b>	<b>253,969</b>



**RESERVE EXPENDITURES BY YEAR  
PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2036 through 1/1/2050

EXPENDITURES	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050	TOTAL
<b>ROOF/DECKS</b>																
concrete tile roof	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,220
standing seam roof - clubhouse	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
standing seam roof - guard house	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
membrane decks- resurface	18,539	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,789
membrane decks- coating	0	4,434	0	0	0	4,756	0	0	0	5,102	0	0	0	5,473	0	34,695
<b>STRUCTURE</b>																
foundations/ structural frames	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
structural pest control	10,017	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,717
garage doors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,153	10,485
pool trellis- repair	0	0	0	0	0	71,017	0	0	0	0	0	0	0	0	0	180,606
<b>PAINT</b>																
exterior flatwork- clubhouse	0	0	0	0	0	7,030	0	0	0	0	0	0	0	0	0	17,880
exterior flatwork- caretaker building	0	0	0	0	0	2,414	0	0	0	0	0	0	0	0	0	6,140
exterior flatwork- guard house	0	0	0	0	0	2,272	0	0	0	0	0	0	0	0	0	5,778
doors	0	0	0	6,170	0	0	0	0	6,735	0	0	0	0	7,352	0	35,829
interior flatwork	0	0	0	17,006	0	0	0	0	18,565	0	0	0	0	20,266	0	98,749
ironwork	0	0	0	10,219	0	0	0	0	11,156	0	0	0	0	12,179	0	59,339
parking stripes	0	0	0	343	0	0	0	0	373	0	0	0	0	408	0	1,988
<b>MECHANICAL</b>																
elevator-mechanical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,960
elevator-cab remodel	0	0	0	0	6,977	0	0	0	0	0	0	0	0	0	0	12,341
gate operators-swing arm	0	0	0	0	0	17,043	0	0	0	0	0	0	0	0	0	43,344
gate operators-barrier	0	0	0	0	0	0	0	0	0	0	0	9,469	0	0	0	23,353
gate operators-overhead	0	0	0	4,114	0	0	0	0	0	0	0	0	0	4,902	0	12,468
heat pump-caretaker building	0	0	7,544	0	0	0	0	0	0	0	0	0	0	0	0	13,344
heat pumps-clubhouse	0	0	0	0	0	0	0	15,297	0	0	0	0	0	0	0	27,056
condenser- caretaker building	0	0	4,581	0	0	0	0	0	0	0	0	0	0	0	0	8,102
condensers-clubhouse	0	0	0	0	0	0	0	9,413	0	0	0	0	0	0	0	16,648
<b>PLUMBING</b>																
distribution piping	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,813
drainage/sewer piping	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
water heater-caretaker building	0	0	0	0	0	3,407	0	0	0	0	0	0	0	0	0	6,168
water heaters-clubhouse	2,927	0	0	0	0	0	3,254	0	0	0	0	0	3,617	0	0	14,805
drinking fountains	0	0	0	0	0	0	0	0	0	0	0	4,261	0	0	0	10,510
<b>ELECTRICAL</b>																
surveillance camera system	0	0	0	101,483	0	0	0	0	110,787	0	0	0	0	120,946	0	589,328
card reader	0	0	0	0	0	0	0	0	0	68,564	0	0	0	0	0	169,112
fire alarm system	2,601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,601
lighting-street lamp post signs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,715	26,780
lighting-bollard	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82,334	140,300
lighting-street	0	0	0	0	0	0	0	0	0	0	0	0	0	223,092	0	380,162
lighting-landscape	0	0	0	0	0	15,624	0	0	0	0	0	0	0	0	0	28,282
lighting-tennis/basketball	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	45,048
radio equipment	0	0	0	7,541	0	0	0	0	8,232	0	0	0	0	8,987	0	43,793

**RESERVE EXPENDITURES BY YEAR  
PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2036 through 1/1/2050

EXPENDITURES	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050	TOTAL
<b>FLOORING</b>																
carpeting	0	0	0	23,997	0	0	0	0	0	26,662	0	0	0	0	0	109,201
rubber	4,878	0	0	0	0	0	5,419	0	0	0	0	0	6,021	0	0	24,662
<b>POOL/SPA</b>																
plaster-pool	0	0	0	0	14,445	0	0	0	0	0	0	0	16,622	0	0	54,530
plaster-spa	0	0	0	4,044	0	0	0	0	0	4,493	0	0	0	0	0	18,404
concrete deck-pavers	0	0	0	0	6,279	0	0	0	0	0	0	0	0	0	0	6,279
coping joint	0	0	0	0	0	1,705	0	0	0	0	0	0	0	1,962	0	6,435
coping/tile	0	0	0	0	0	0	0	0	11,302	0	0	0	0	0	0	19,989
heaters	0	0	10,374	0	0	0	0	0	11,526	0	0	0	0	0	12,806	52,451
filters	3,319	0	0	0	0	0	0	0	0	0	3,956	0	0	0	0	10,059
motors	0	0	2,023	0	0	0	0	2,208	0	0	0	0	2,410	0	0	11,745
pumps	0	0	0	0	0	0	0	2,208	0	0	0	0	0	0	0	3,905
chlorinators	0	0	0	411	0	0	0	0	449	0	0	0	0	490	0	2,386
furniture	0	0	0	34,284	0	0	0	0	0	38,091	0	0	0	0	0	156,008
<b>SPORTS COURT</b>																
playing surfaces-tennis	0	0	18,865	0	0	0	0	20,595	0	0	0	0	22,484	0	0	109,555
playing surfaces-basketball	0	0	6,197	0	0	0	0	6,767	0	0	0	0	7,387	0	0	35,992
windscreen	0	0	14,013	0	0	0	0	15,297	0	0	0	0	16,699	0	0	81,376
nets-tennis	0	0	2,694	0	0	0	0	2,941	0	0	0	0	3,211	0	0	15,646
basketball hoops/backboards	6,832	0	0	0	0	0	0	0	0	0	8,142	0	0	0	0	20,706
chain link fencing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54,038
golf stations	0	0	0	34,284	0	0	0	0	0	0	0	0	0	0	0	60,635
<b>LANDSCAPE/ HARDSCAPE</b>																
asphalt seal coat	192,038	0	0	0	0	209,645	0	0	0	0	228,866	0	0	0	0	1,115,191
asphalt replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#####	6,057,532
concrete block walls	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
concrete walkways	16,263	16,551	16,844	17,142	17,445	17,754	18,068	18,388	18,713	19,044	19,381	19,724	20,073	20,428	20,790	489,213
concrete curbs	14,312	14,565	14,823	15,085	15,352	15,624	15,901	16,182	16,468	16,759	17,056	17,358	17,665	17,978	18,296	430,527
concrete pavers-parking lot	16,591	0	0	0	0	18,113	0	0	0	0	19,774	0	0	0	0	96,344
concrete pavers-driveway	89,447	0	0	0	0	97,648	0	0	0	0	106,601	0	0	0	0	519,433
irrigation controllers	0	55,613	0	0	0	0	0	0	0	0	0	66,281	0	0	0	168,557
backflow preventers	0	0	0	0	0	0	0	0	0	0	32,564	0	0	0	0	57,592
stamped concrete	0	0	0	0	0	0	0	0	0	81,745	0	0	0	0	0	207,886
irrigation piping repair	9,757	9,930	10,106	10,285	10,467	10,652	10,841	11,033	11,228	11,427	11,629	11,835	12,044	12,257	12,474	293,520
landscape-annual refurbishment	29,272	29,790	30,317	30,854	31,400	31,956	32,522	33,098	33,684	34,280	34,887	35,504	36,132	36,772	37,423	880,574
landscape-renovation	0	0	0	0	0	284,072	0	0	0	0	0	0	0	0	0	484,072
wrought iron	16,263	16,551	16,844	17,142	17,445	17,754	18,068	18,388	18,713	19,044	19,381	19,724	20,073	20,428	20,790	489,213
chain link fencing	0	0	0	0	0	0	0	0	0	0	8,991	0	0	0	0	8,991
bench/downdrains	7,806	7,944	8,085	8,228	8,374	8,522	8,673	8,827	8,983	9,142	9,304	9,469	9,637	9,808	9,982	234,834
swale grates	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,591

**RESERVE EXPENDITURES BY YEAR  
PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2036 through 1/1/2050

EXPENDITURES	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050	TOTAL
<b>RECREATION FACILITIES</b>																
furnishing-recreation room	0	0	37,054	0	0	0	0	0	0	0	42,638	0	0	0	0	139,882
furnishings-caretaker building	21,465	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37,965
furnishings-office	0	0	0	0	0	0	0	42,439	0	0	0	0	0	0	0	111,374
restrooms-clubhouse	0	0	0	56,092	0	0	0	0	0	0	0	0	0	0	0	98,453
restrooms-caretaker building	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
kitchen-clubhouse	0	0	0	89,139	0	0	0	0	0	0	0	102,571	0	0	0	336,499
kitchen-caretaker building	0	0	0	6,856	0	0	0	0	0	0	0	7,888	0	0	0	25,883
guard house-refurbish	0	6,620	0	0	0	0	0	0	0	7,616	0	0	0	0	0	24,990
fitness equipment	95,952	0	99,378	0	102,927	0	106,603	0	110,410	0	114,353	0	118,437	0	122,666	1,455,869
play structure	0	0	0	411,410	0	0	0	0	0	0	0	0	0	0	0	411,410
playground surfacing	0	0	0	137,137	0	0	0	0	0	0	0	0	0	163,438	0	415,643
benches	0	0	0	0	10,745	0	0	0	0	0	0	0	0	0	0	10,745
shade structure	0	0	0	13,712	0	0	0	0	0	0	0	0	0	16,341	0	41,560
<b>MISCELLANEOUS</b>																
fire extinguishers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
directory boards	3,513	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,513
street monuments	0	0	0	0	0	0	0	0	0	0	0	370,836	0	0	0	609,996
utility cart	0	0	0	0	0	19,885	0	0	0	0	0	0	0	0	0	33,885
patrol vehicle	0	0	0	0	34,891	0	0	0	0	0	0	0	0	0	41,583	105,750
water truck	0	0	0	0	0	0	0	0	0	0	0	53,652	0	0	0	94,889
weather stations	0	0	0	0	0	0	7,226	0	0	0	0	0	0	0	0	12,315
emergency equipment	0	0	13,474	0	0	0	0	0	0	0	0	0	16,057	0	0	40,838
electric generator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,278
<b>CONTINGENCY RESERVE</b>	<b>28,090</b>	<b>8,100</b>	<b>15,661</b>	<b>52,849</b>	<b>13,837</b>	<b>42,845</b>	<b>11,329</b>	<b>11,154</b>	<b>19,866</b>	<b>17,098</b>	<b>33,876</b>	<b>36,429</b>	<b>16,428</b>	<b>35,175</b>	<b>204,179</b>	<b>930,317</b>
(5% / year of annual expenditures)																
<b>TOTAL</b>	<b>589,882</b>	<b>170,098</b>	<b>328,877</b>	<b>1,109,827</b>	<b>290,584</b>	<b>899,738</b>	<b>237,904</b>	<b>234,235</b>	<b>417,190</b>	<b>359,067</b>	<b>711,399</b>	<b>765,001</b>	<b>344,997</b>	<b>738,682</b>	<b>4,287,761</b>	<b>19,536,659</b>

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS**  
**PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2021 through 1/1/2035

COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>concrete tile roof</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	8	7	6	5	4	3	2	1	0	24	23	22	21	20	19
Replacement cost	9,750	9,923	10,099	10,278	10,460	10,645	10,833	11,025	11,220	11,419	11,621	11,827	12,036	12,249	12,466
Accumulated depreciation	6,630	7,145	7,675	8,222	8,786	9,368	9,966	10,584	11,220	457	930	1,419	1,926	2,450	2,992
<b>standing seam roof - clubhouse</b>															
Useful life	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
Remaining life	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
Replacement cost	104,500	106,350	108,232	110,148	112,098	114,082	116,101	118,156	120,247	122,375	124,541	126,745	128,988	131,271	133,594
Accumulated depreciation	20,900	22,688	24,533	26,436	28,398	30,422	32,508	34,659	36,876	39,160	41,514	43,938	46,436	49,008	51,656
<b>standing seam roof - guard house</b>															
Useful life	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
Remaining life	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
Replacement cost	36,100	36,739	37,389	38,051	38,725	39,410	40,108	40,818	41,540	42,275	43,023	43,785	44,560	45,349	46,152
Accumulated depreciation	7,220	7,838	8,475	9,132	9,810	10,509	11,230	11,973	12,739	13,528	14,341	15,179	16,042	16,930	17,845
<b>membrane decks- resurface</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	14,250	14,502	14,759	15,020	15,286	15,557	15,832	16,112	16,397	16,687	16,982	17,283	17,589	17,900	18,217
Accumulated depreciation	14,250	967	1,968	3,004	4,076	5,186	6,333	7,519	8,745	10,012	11,321	12,674	14,071	15,513	17,003
<b>membrane decks- coating</b>															
Useful life	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Remaining life	0	3	2	1	0	3	2	1	0	3	2	1	0	3	2
Replacement cost	3,350	3,409	3,469	3,530	3,592	3,656	3,721	3,787	3,854	3,922	3,991	4,062	4,134	4,207	4,281
Accumulated depreciation	3,350	852	1,735	2,648	3,592	914	1,861	2,840	3,854	981	1,996	3,047	4,134	1,052	2,141
<b>foundations/ structural frames</b>															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>structural pest control</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	7,700	7,836	7,975	8,116	8,260	8,406	8,555	8,706	8,860	9,017	9,177	9,339	9,504	9,672	9,843
Accumulated depreciation	7,700	522	1,063	1,623	2,203	2,802	3,422	4,063	4,725	5,410	6,118	6,849	7,603	8,382	9,187
<b>garage doors</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	9	8	7	6	5	4	3	2	1	0	19	18	17	16	15
Replacement cost	3,700	3,765	3,832	3,900	3,969	4,039	4,110	4,183	4,257	4,332	4,409	4,487	4,566	4,647	4,729
Accumulated depreciation	2,035	2,259	2,491	2,730	2,977	3,231	3,494	3,765	4,044	4,332	220	449	685	929	1,182
<b>pool trellis- repair</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	0	9	8	7	6	5	4	3	2	1	0	9	8	7	6
Replacement cost	50,000	50,885	51,786	52,703	53,636	54,585	55,551	56,534	57,535	58,553	59,589	60,644	61,717	62,809	63,921
Accumulated depreciation	50,000	5,089	10,357	15,811	21,454	27,293	33,331	39,574	46,028	52,698	59,589	6,064	12,343	18,843	25,568
<b>exterior flatwork- clubhouse</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	0	9	8	7	6	5	4	3	2	1	0	9	8	7	6
Replacement cost	4,950	5,038	5,127	5,218	5,310	5,404	5,500	5,597	5,696	5,797	5,900	6,004	6,110	6,218	6,328
Accumulated depreciation	4,950	504	1,025	1,565	2,124	2,702	3,300	3,918	4,557	5,217	5,900	600	1,222	1,865	2,531

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS**  
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1/1/2021 through 1/1/2035

COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>exterior flatwork- caretaker building</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	0	9	8	7	6	5	4	3	2	1	0	9	8	7	6
Replacement cost	1,700	1,730	1,761	1,792	1,824	1,856	1,889	1,922	1,956	1,991	2,026	2,062	2,098	2,135	2,173
Accumulated depreciation	1,700	173	352	538	730	928	1,133	1,345	1,565	1,792	2,026	206	420	641	869
<b>exterior flatwork- guard house</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	0	9	8	7	6	5	4	3	2	1	0	9	8	7	6
Replacement cost	1,600	1,628	1,657	1,686	1,716	1,746	1,777	1,808	1,840	1,873	1,906	1,940	1,974	2,009	2,045
Accumulated depreciation	1,600	163	331	506	686	873	1,066	1,266	1,472	1,686	1,906	194	395	603	818
<b>doors</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	4,500	4,580	4,661	4,743	4,827	4,912	4,999	5,087	5,177	5,269	5,362	5,457	5,554	5,652	5,752
Accumulated depreciation	1,800	2,748	3,729	4,743	965	1,965	2,999	4,070	5,177	1,054	2,145	3,274	4,443	5,652	1,150
<b>interior flatwork</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	12,400	12,619	12,842	13,069	13,300	13,535	13,775	14,019	14,267	14,520	14,777	15,039	15,305	15,576	15,852
Accumulated depreciation	4,960	7,571	10,274	13,069	2,660	5,414	8,265	11,215	14,267	2,904	5,911	9,023	12,244	15,576	3,170
<b>ironwork</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	7,450	7,582	7,716	7,853	7,992	8,133	8,277	8,424	8,573	8,725	8,879	9,036	9,196	9,359	9,525
Accumulated depreciation	2,980	4,549	6,173	7,853	1,598	3,253	4,966	6,739	8,573	1,745	3,552	5,422	7,357	9,359	1,905
<b>parking stripes</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	250	254	258	263	268	273	278	283	288	293	298	303	308	313	319
Accumulated depreciation	100	152	206	263	54	109	167	226	288	59	119	182	246	313	64
<b>elevator-mechanical</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	25,000	25,443	25,893	26,351	26,817	27,292	27,775	28,267	28,767	29,276	29,794	30,321	30,858	31,404	31,960
Accumulated depreciation	11,000	12,213	13,464	14,757	16,090	17,467	18,887	20,352	21,863	23,421	25,027	26,682	28,389	30,148	31,960
<b>elevator-cab remodel</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	4	3	2	1	0	14	13	12	11	10	9	8	7	6	5
Replacement cost	5,000	5,089	5,179	5,271	5,364	5,459	5,556	5,654	5,754	5,856	5,960	6,065	6,172	6,281	6,392
Accumulated depreciation	3,667	4,071	4,488	4,920	5,364	364	741	1,131	1,534	1,952	2,384	2,830	3,292	3,769	4,261
<b>gate operators-swing arm</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	0	9	8	7	6	5	4	3	2	1	0	9	8	7	6
Replacement cost	12,000	12,212	12,428	12,648	12,872	13,100	13,332	13,568	13,808	14,052	14,301	14,554	14,812	15,074	15,341
Accumulated depreciation	12,000	1,221	2,486	3,794	5,149	6,550	7,999	9,498	11,046	12,647	14,301	1,455	2,962	4,522	6,136
<b>gate operators-barrier</b>															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	2	1	0	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	6,000	6,106	6,214	6,324	6,436	6,550	6,666	6,784	6,904	7,026	7,150	7,277	7,406	7,537	7,670
Accumulated depreciation	5,000	5,597	6,214	527	1,073	1,638	2,222	2,827	3,452	4,099	4,767	5,458	6,172	6,909	7,670

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1/1/2021 through 1/1/2035

COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>gate operators-overhead</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	8	7	6	5	4	3	2	1	0	9	8	7	6	5	4
Replacement cost	3,000	3,053	3,107	3,162	3,218	3,275	3,333	3,392	3,452	3,513	3,575	3,638	3,702	3,768	3,835
Accumulated depreciation	600	916	1,243	1,581	1,931	2,293	2,666	3,053	3,452	351	715	1,091	1,481	1,884	2,301
<b>heat pump-caretaker building</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	2	1	0	14	13	12	11	10	9	8	7	6	5	4	3
Replacement cost	5,600	5,699	5,800	5,903	6,007	6,113	6,221	6,331	6,443	6,557	6,673	6,791	6,911	7,033	7,157
Accumulated depreciation	4,853	5,319	5,800	394	801	1,223	1,659	2,110	2,577	3,060	3,559	4,075	4,607	5,158	5,726
<b>heat pumps-clubhouse</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	7	6	5	4	3	2	1	0	14	13	12	11	10	9	8
Replacement cost	10,400	10,584	10,771	10,962	11,156	11,353	11,554	11,759	11,967	12,179	12,395	12,614	12,837	13,064	13,295
Accumulated depreciation	5,547	6,350	7,181	8,039	8,925	9,839	10,784	11,759	798	1,624	2,479	3,364	4,279	5,226	6,204
<b>condenser- caretaker building</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	2	1	0	14	13	12	11	10	9	8	7	6	5	4	3
Replacement cost	3,400	3,460	3,521	3,583	3,646	3,711	3,777	3,844	3,912	3,981	4,051	4,123	4,196	4,270	4,346
Accumulated depreciation	2,947	3,229	3,521	239	486	742	1,007	1,281	1,565	1,858	2,161	2,474	2,797	3,131	3,477
<b>condensers-clubhouse</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	7	6	5	4	3	2	1	0	14	13	12	11	10	9	8
Replacement cost	6,400	6,513	6,628	6,745	6,864	6,985	7,109	7,235	7,363	7,493	7,626	7,761	7,898	8,038	8,180
Accumulated depreciation	3,413	3,908	4,419	4,946	5,491	6,054	6,635	7,235	491	999	1,525	2,070	2,633	3,215	3,817
<b>distribution piping</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	10	9	8	7	6	5	4	3	2	1	0	39	38	37	36
Replacement cost	22,500	22,898	23,303	23,715	24,135	24,562	24,997	25,439	25,889	26,347	26,813	27,288	27,771	28,263	28,763
Accumulated depreciation	16,875	17,746	18,642	19,565	20,515	21,492	22,497	23,531	24,595	25,688	26,813	682	1,389	2,120	2,876
<b>drainage/sewer piping</b>															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>water heater-caretaker building</b>															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	8	7	6	5	4	3	2	1	0	11	10	9	8	7	6
Replacement cost	2,400	2,442	2,485	2,529	2,574	2,620	2,666	2,713	2,761	2,810	2,860	2,911	2,963	3,015	3,068
Accumulated depreciation	800	1,018	1,243	1,475	1,716	1,965	2,222	2,487	2,761	234	477	728	988	1,256	1,534
<b>water heaters-clubhouse</b>															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	3	2	1	0	5	4	3	2	1	0	5	4	3	2	1
Replacement cost	2,250	2,290	2,331	2,372	2,414	2,457	2,500	2,544	2,589	2,635	2,682	2,729	2,777	2,826	2,876
Accumulated depreciation	1,125	1,527	1,943	2,372	402	819	1,250	1,696	2,158	2,635	447	910	1,389	1,884	2,397
<b>drinking fountains</b>															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	2	1	0	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	2,700	2,748	2,797	2,847	2,897	2,948	3,000	3,053	3,107	3,162	3,218	3,275	3,333	3,392	3,452
Accumulated depreciation	2,250	2,519	2,797	237	483	737	1,000	1,272	1,554	1,845	2,145	2,456	2,778	3,109	3,452

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COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>surveillance camera system</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	74,000	75,310	76,643	78,000	79,381	80,786	82,216	83,671	85,152	86,659	88,193	89,754	91,343	92,960	94,605
Accumulated depreciation	29,600	45,186	61,314	78,000	15,876	32,314	49,330	66,937	85,152	17,332	35,277	53,852	73,074	92,960	18,921
<b>card reader</b>															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	0	11	10	9	8	7	6	5	4	3	2	1	0	11	10
Replacement cost	45,000	45,797	46,608	47,433	48,273	49,127	49,997	50,882	51,783	52,700	53,633	54,582	55,548	56,531	57,532
Accumulated depreciation	45,000	3,816	7,768	11,858	16,091	20,470	24,999	29,681	34,522	39,525	44,694	50,034	55,548	4,711	9,589
<b>fire alarm system</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	2,000	2,035	2,071	2,108	2,145	2,183	2,222	2,261	2,301	2,342	2,383	2,425	2,468	2,512	2,556
Accumulated depreciation	2,000	136	276	422	572	728	889	1,055	1,227	1,405	1,589	1,778	1,974	2,177	2,386
<b>lighting-street lamp post signs</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	9	8	7	6	5	4	3	2	1	0	19	18	17	16	15
Replacement cost	9,450	9,617	9,787	9,960	10,136	10,315	10,498	10,684	10,873	11,065	11,261	11,460	11,663	11,869	12,079
Accumulated depreciation	5,198	5,770	6,362	6,972	7,602	8,252	8,923	9,616	10,329	11,065	563	1,146	1,749	2,374	3,020
<b>lighting-bollard</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	9	8	7	6	5	4	3	2	1	0	19	18	17	16	15
Replacement cost	49,500	50,376	51,268	52,175	53,098	54,038	54,994	55,967	56,958	57,966	58,992	60,036	61,099	62,180	63,281
Accumulated depreciation	27,225	30,226	33,324	36,523	39,824	43,230	46,745	50,370	54,110	57,966	2,950	6,004	9,165	12,436	15,820
<b>lighting-street</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	8	7	6	5	4	3	2	1	0	19	18	17	16	15	14
Replacement cost	136,500	138,916	141,375	143,877	146,424	149,016	151,654	154,338	157,070	159,850	162,679	165,558	168,488	171,470	174,505
Accumulated depreciation	81,900	90,295	98,963	107,908	117,139	126,664	136,489	146,621	157,070	7,993	16,268	24,834	33,698	42,868	52,352
<b>lighting-landscape</b>															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	8	7	6	5	4	3	2	1	0	11	10	9	8	7	6
Replacement cost	11,000	11,195	11,393	11,595	11,800	12,009	12,222	12,438	12,658	12,882	13,110	13,342	13,578	13,818	14,063
Accumulated depreciation	3,667	4,665	5,697	6,764	7,867	9,007	10,185	11,402	12,658	1,074	2,185	3,336	4,526	5,758	7,032
<b>lighting-tennis/basketball</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	10	9	8	7	6	5	4	3	2	1	0	19	18	17	16
Replacement cost	37,800	38,469	39,150	39,843	40,548	41,266	41,996	42,739	43,495	44,265	45,048	45,845	46,656	47,482	48,322
Accumulated depreciation	18,900	21,158	23,490	25,898	28,384	30,950	33,597	36,328	39,146	42,052	45,048	2,292	4,666	7,122	9,664
<b>radio equipment</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	5,500	5,597	5,696	5,797	5,900	6,004	6,110	6,218	6,328	6,440	6,554	6,670	6,788	6,908	7,030
Accumulated depreciation	2,200	3,358	4,557	5,797	1,180	2,402	3,666	4,974	6,328	1,288	2,622	4,002	5,430	6,908	1,406
<b>carpeting</b>															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	0	5	4	3	2	1	0	5	4	3	2	1	0	5	4
Replacement cost	17,500	17,810	18,125	18,446	18,772	19,104	19,442	19,786	20,136	20,492	20,855	21,224	21,600	21,982	22,371
Accumulated depreciation	17,500	2,968	6,042	9,223	12,515	15,920	19,442	3,298	6,712	10,246	13,903	17,687	21,600	3,664	7,457

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COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>rubber</b>															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	3	2	1	0	5	4	3	2	1	0	5	4	3	2	1
Replacement cost	3,750	3,816	3,884	3,953	4,023	4,094	4,166	4,240	4,315	4,391	4,469	4,548	4,628	4,710	4,793
Accumulated depreciation	1,875	2,544	3,237	3,953	671	1,365	2,083	2,827	3,596	4,391	745	1,516	2,314	3,140	3,994
<b>plastere-pool</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	3	2	1	0	7	6	5	4	3	2	1	0	7	6	5
Replacement cost	10,350	10,533	10,719	10,909	11,102	11,299	11,499	11,703	11,910	12,121	12,336	12,554	12,776	13,002	13,232
Accumulated depreciation	6,469	7,900	9,379	10,909	1,388	2,825	4,312	5,852	7,444	9,091	10,794	12,554	1,597	3,251	4,962
<b>plaster-spa</b>															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	0	5	4	3	2	1	0	5	4	3	2	1	0	5	4
Replacement cost	2,950	3,002	3,055	3,109	3,164	3,220	3,277	3,335	3,394	3,454	3,515	3,577	3,640	3,704	3,770
Accumulated depreciation	2,950	500	1,018	1,555	2,109	2,683	3,277	556	1,131	1,727	2,343	2,981	3,640	617	1,257
<b>concrete deck-pavers</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
Replacement cost	4,500	4,580	4,661	4,743	4,827	4,912	4,999	5,087	5,177	5,269	5,362	5,457	5,554	5,652	5,752
Accumulated depreciation	1,080	1,282	1,492	1,707	1,931	2,161	2,400	2,645	2,899	3,161	3,432	3,711	3,999	4,296	4,602
<b>coping joint</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	4	3	2	1	0	7	6	5	4	3	2	1	0	7	6
Replacement cost	1,200	1,221	1,243	1,265	1,287	1,310	1,333	1,357	1,381	1,405	1,430	1,455	1,481	1,507	1,534
Accumulated depreciation	600	763	932	1,107	1,287	164	333	509	691	878	1,073	1,273	1,481	188	384
<b>coping/tile</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	8	7	6	5	4	3	2	1	0	14	13	12	11	10	9
Replacement cost	7,550	7,684	7,820	7,958	8,099	8,242	8,388	8,536	8,687	8,841	8,997	9,156	9,318	9,483	9,651
Accumulated depreciation	3,523	4,098	4,692	5,305	5,939	6,594	7,270	7,967	8,687	589	1,200	1,831	2,485	3,161	3,860
<b>heaters</b>															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	5	4	3	2	1	0	5	4	3	2	1	0	5	4	3
Replacement cost	7,700	7,836	7,975	8,116	8,260	8,406	8,555	8,706	8,860	9,017	9,177	9,339	9,504	9,672	9,843
Accumulated depreciation	1,283	2,612	3,988	5,411	6,883	8,406	1,426	2,902	4,430	6,011	7,648	9,339	1,584	3,224	4,922
<b>filters</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	5	4	3	2	1	0	9	8	7	6	5	4	3	2	1
Replacement cost	2,550	2,595	2,641	2,688	2,736	2,784	2,833	2,883	2,934	2,986	3,039	3,093	3,148	3,204	3,261
Accumulated depreciation	1,275	1,557	1,849	2,150	2,462	2,784	283	577	880	1,194	1,520	1,856	2,204	2,563	2,935
<b>motors</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	2	1	0	4	3	2	1	0	4	3	2	1	0	4	3
Replacement cost	1,500	1,527	1,554	1,582	1,610	1,638	1,667	1,697	1,727	1,758	1,789	1,821	1,853	1,886	1,919
Accumulated depreciation	900	1,222	1,554	316	644	983	1,334	1,697	345	703	1,073	1,457	1,853	377	768
<b>pumps</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	7	6	5	4	3	2	1	0	14	13	12	11	10	9	8
Replacement cost	1,500	1,527	1,554	1,582	1,610	1,638	1,667	1,697	1,727	1,758	1,789	1,821	1,853	1,886	1,919
Accumulated depreciation	800	916	1,036	1,160	1,288	1,420	1,556	1,697	115	234	358	486	618	754	896



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COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>chlorinators</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	300	305	310	315	321	327	333	339	345	351	357	363	369	376	383
Accumulated depreciation	120	183	248	315	64	131	200	271	345	70	143	218	295	376	77
<b>furniture</b>															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	0	5	4	3	2	1	0	5	4	3	2	1	0	5	4
Replacement cost	25,000	25,443	25,893	26,351	26,817	27,292	27,775	28,267	28,767	29,276	29,794	30,321	30,858	31,404	31,960
Accumulated depreciation	25,000	4,241	8,631	13,176	17,878	22,743	27,775	4,711	9,589	14,638	19,863	25,268	30,858	5,234	10,653
<b>playing surfaces-tennis</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	2	1	0	4	3	2	1	0	4	3	2	1	0	4	3
Replacement cost	14,000	14,248	14,500	14,757	15,018	15,284	15,555	15,830	16,110	16,395	16,685	16,980	17,281	17,587	17,898
Accumulated depreciation	8,400	11,398	14,500	2,951	6,007	9,170	12,444	15,830	3,222	6,558	10,011	13,584	17,281	3,517	7,159
<b>playing surfaces-basketball</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	2	1	0	4	3	2	1	0	4	3	2	1	0	4	3
Replacement cost	4,600	4,681	4,764	4,848	4,934	5,021	5,110	5,200	5,292	5,386	5,481	5,578	5,677	5,777	5,879
Accumulated depreciation	2,760	3,745	4,764	970	1,974	3,013	4,088	5,200	1,058	2,154	3,289	4,462	5,677	1,155	2,352
<b>windscreen</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	2	1	0	4	3	2	1	0	4	3	2	1	0	4	3
Replacement cost	10,400	10,584	10,771	10,962	11,156	11,353	11,554	11,759	11,967	12,179	12,395	12,614	12,837	13,064	13,295
Accumulated depreciation	6,240	8,467	10,771	2,192	4,462	6,812	9,243	11,759	2,393	4,872	7,437	10,091	12,837	2,613	5,318
<b>nets-tennis</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	2	1	0	4	3	2	1	0	4	3	2	1	0	4	3
Replacement cost	2,000	2,035	2,071	2,108	2,145	2,183	2,222	2,261	2,301	2,342	2,383	2,425	2,468	2,512	2,556
Accumulated depreciation	1,200	1,628	2,071	422	858	1,310	1,778	2,261	460	937	1,430	1,940	2,468	502	1,022
<b>basketball hoops/backboards</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	5	4	3	2	1	0	9	8	7	6	5	4	3	2	1
Replacement cost	5,250	5,343	5,438	5,534	5,632	5,732	5,833	5,936	6,041	6,148	6,257	6,368	6,481	6,596	6,713
Accumulated depreciation	2,625	3,206	3,807	4,427	5,069	5,732	583	1,187	1,812	2,459	3,129	3,821	4,537	5,277	6,042
<b>chain link fencing</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	5	4	3	2	1	0	34	33	32	31	30	29	28	27	26
Replacement cost	49,500	50,376	51,268	52,175	53,098	54,038	54,994	55,967	56,958	57,966	58,992	60,036	61,099	62,180	63,281
Accumulated depreciation	42,429	44,619	46,874	49,194	51,581	54,038	1,571	3,198	4,882	6,625	8,427	10,292	12,220	14,213	16,272
<b>golf stations</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	3	2	1	0	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	25,000	25,443	25,893	26,351	26,817	27,292	27,775	28,267	28,767	29,276	29,794	30,321	30,858	31,404	31,960
Accumulated depreciation	20,000	22,051	24,167	26,351	1,788	3,639	5,555	7,538	9,589	11,710	13,904	16,171	18,515	20,936	23,437
<b>asphalt seal coat</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	147,600	150,213	152,872	155,578	158,332	161,134	163,986	166,889	169,843	172,849	175,908	179,022	182,191	185,416	188,698
Accumulated depreciation	147,600	30,043	61,149	93,347	126,666	161,134	32,797	66,756	101,906	138,279	175,908	35,804	72,876	111,250	150,958

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COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>asphalt replacement</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	4	3	2	1	0	24	23	22	21	20	19	18	17	16	15
Replacement cost	2,214,000	2,253,188	2,293,069	2,333,656	2,374,962	2,416,999	2,459,780	2,503,318	2,547,627	2,592,720	2,638,611	2,685,314	2,732,844	2,781,215	2,830,443
Accumulated depreciation	1,859,760	1,982,805	2,109,623	2,240,310	2,374,962	96,680	196,782	300,398	407,620	518,544	633,267	751,888	874,510	1,001,237	1,132,177
<b>concrete block walls</b>															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>concrete walkways</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	12,500	12,721	12,946	13,175	13,408	13,645	13,887	14,133	14,383	14,638	14,897	15,161	15,429	15,702	15,980
Accumulated depreciation	12,500	12,721	12,946	13,175	13,408	13,645	13,887	14,133	14,383	14,638	14,897	15,161	15,429	15,702	15,980
<b>concrete curbs</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	11,000	11,195	11,393	11,595	11,800	12,009	12,222	12,438	12,658	12,882	13,110	13,342	13,578	13,818	14,063
Accumulated depreciation	11,000	11,195	11,393	11,595	11,800	12,009	12,222	12,438	12,658	12,882	13,110	13,342	13,578	13,818	14,063
<b>concrete pavers-parking lot</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	12,750	12,976	13,206	13,440	13,678	13,920	14,166	14,417	14,672	14,932	15,196	15,465	15,739	16,018	16,302
Accumulated depreciation	12,750	2,595	5,282	8,064	10,942	13,920	2,833	5,767	8,803	11,946	15,196	3,093	6,296	9,611	13,042
<b>concrete pavers-driveway</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	68,750	69,967	71,205	72,465	73,748	75,053	76,381	77,733	79,109	80,509	81,934	83,384	84,860	86,362	87,891
Accumulated depreciation	68,750	13,993	28,482	43,479	58,998	75,053	15,276	31,093	47,465	64,407	81,934	16,677	33,944	51,817	70,313
<b>irrigation controllers</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	6	5	4	3	2	1	0	9	8	7	6	5	4	3	2
Replacement cost	42,000	42,743	43,500	44,270	45,054	45,851	46,663	47,489	48,330	49,185	50,056	50,942	51,844	52,762	53,696
Accumulated depreciation	16,800	21,372	26,100	30,989	36,043	41,266	46,663	4,749	9,666	14,756	20,022	25,471	31,106	36,933	42,957
<b>backflow preventers</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	10	9	8	7	6	5	4	3	2	1	0	14	13	12	11
Replacement cost	21,000	21,372	21,750	22,135	22,527	22,926	23,332	23,745	24,165	24,593	25,028	25,471	25,922	26,381	26,848
Accumulated depreciation	7,000	8,549	10,150	11,805	13,516	15,284	17,110	18,996	20,943	22,953	25,028	1,698	3,456	5,276	7,159
<b>stamped concrete</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	4	3	2	1	0	9	8	7	6	5	4	3	2	1	0
Replacement cost	53,650	54,600	55,566	56,550	57,551	58,570	59,607	60,662	61,736	62,829	63,941	65,073	66,225	67,397	68,590
Accumulated depreciation	32,190	38,220	44,453	50,895	57,551	5,857	11,921	18,199	24,694	31,415	38,365	45,551	52,980	60,657	68,590
<b>irrigation piping repair</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	7,500	7,633	7,768	7,905	8,045	8,187	8,332	8,479	8,629	8,782	8,937	9,095	9,256	9,420	9,587
Accumulated depreciation	7,500	7,633	7,768	7,905	8,045	8,187	8,332	8,479	8,629	8,782	8,937	9,095	9,256	9,420	9,587

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COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>landscape-annual refurbishment</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	22,500	22,898	23,303	23,715	24,135	24,562	24,997	25,439	25,889	26,347	26,813	27,288	27,771	28,263	28,763
Accumulated depreciation	22,500	22,898	23,303	23,715	24,135	24,562	24,997	25,439	25,889	26,347	26,813	27,288	27,771	28,263	28,763
<b>landscape-renovation</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	0	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	200,000	203,540	207,143	210,809	214,540	218,337	222,202	226,135	230,138	234,211	238,357	242,576	246,870	251,240	255,687
Accumulated depreciation	200,000	10,177	20,714	31,621	42,908	54,584	66,661	79,147	92,055	105,395	119,179	133,417	148,122	163,306	178,981
<b>wrought iron</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	12,500	12,721	12,946	13,175	13,408	13,645	13,887	14,133	14,383	14,638	14,897	15,161	15,429	15,702	15,980
Accumulated depreciation	12,500	12,721	12,946	13,175	13,408	13,645	13,887	14,133	14,383	14,638	14,897	15,161	15,429	15,702	15,980
<b>chain link fencing</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
Replacement cost	5,800	5,903	6,007	6,113	6,221	6,331	6,443	6,557	6,673	6,791	6,911	7,033	7,157	7,284	7,413
Accumulated depreciation	967	1,181	1,402	1,630	1,866	2,110	2,362	2,623	2,892	3,169	3,456	3,751	4,056	4,370	4,695
<b>bench/downdrains</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	6,000	6,106	6,214	6,324	6,436	6,550	6,666	6,784	6,904	7,026	7,150	7,277	7,406	7,537	7,670
Accumulated depreciation	6,000	6,106	6,214	6,324	6,436	6,550	6,666	6,784	6,904	7,026	7,150	7,277	7,406	7,537	7,670
<b>swale grates</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	19
Replacement cost	14,800	15,062	15,329	15,600	15,876	16,157	16,443	16,734	17,030	17,331	17,638	17,950	18,268	18,591	18,920
Accumulated depreciation	5,180	6,025	6,898	7,800	8,732	9,694	10,688	11,714	12,773	13,865	14,992	16,155	17,355	18,591	946
<b>furnishing-recreation room</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	1	0	7	6	5	4	3	2	1	0	7	6	5	4	3
Replacement cost	27,500	27,987	28,482	28,986	29,499	30,021	30,552	31,093	31,643	32,203	32,773	33,353	33,943	34,544	35,155
Accumulated depreciation	24,063	27,987	3,560	7,247	11,062	15,011	19,095	23,320	27,688	32,203	4,097	8,338	12,729	17,272	21,972
<b>furnishings-caretaker building</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	16,500	16,792	17,089	17,391	17,699	18,012	18,331	18,655	18,985	19,321	19,663	20,011	20,365	20,725	21,092
Accumulated depreciation	16,500	1,119	2,279	3,478	4,720	6,004	7,332	8,706	10,125	11,593	13,109	14,675	16,292	17,962	19,686
<b>furnishings-office</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	6	5	4	3	2	1	0	7	6	5	4	3	2	1	0
Replacement cost	28,850	29,361	29,881	30,410	30,948	31,496	32,053	32,620	33,197	33,785	34,383	34,992	35,611	36,241	36,882
Accumulated depreciation	7,213	11,010	14,941	19,006	23,211	27,559	32,053	4,078	8,299	12,669	17,192	21,870	26,708	31,711	36,882
<b>restrooms-clubhouse</b>															
Useful life	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Remaining life	2	1	0	15	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	40,900	41,624	42,361	43,111	43,874	44,651	45,441	46,245	47,064	47,897	48,745	49,608	50,486	51,380	52,289
Accumulated depreciation	35,788	39,023	42,361	2,694	5,484	8,372	11,360	14,452	17,649	20,955	24,373	27,905	31,554	35,324	39,217

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2021 through 1/1/2035

COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>restrooms-caretaker building</b>															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>kitchen-clubhouse</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	2	1	0	7	6	5	4	3	2	1	0	7	6	5	4
Replacement cost	65,000	66,151	67,322	68,514	69,727	70,961	72,217	73,495	74,796	76,120	77,467	78,838	80,233	81,653	83,098
Accumulated depreciation	48,750	57,882	67,322	8,564	17,432	26,610	36,109	45,934	56,097	66,605	77,467	9,855	20,058	30,620	41,549
<b>kitchen-caretaker building</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	2	1	0	7	6	5	4	3	2	1	0	7	6	5	4
Replacement cost	5,000	5,089	5,179	5,271	5,364	5,459	5,556	5,654	5,754	5,856	5,960	6,065	6,172	6,281	6,392
Accumulated depreciation	3,750	4,453	5,179	659	1,341	2,047	2,778	3,534	4,316	5,124	5,960	758	1,543	2,355	3,196
<b>guard house-refurbish</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	0	7	6	5	4	3	2	1	0	7	6	5	4	3	2
Replacement cost	5,000	5,089	5,179	5,271	5,364	5,459	5,556	5,654	5,754	5,856	5,960	6,065	6,172	6,281	6,392
Accumulated depreciation	5,000	636	1,295	1,977	2,682	3,412	4,167	4,947	5,754	732	1,490	2,274	3,086	3,926	4,794
<b>fitness equipment</b>															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
Replacement cost	73,750	75,055	76,383	77,735	79,111	80,511	81,936	83,386	84,862	86,364	87,893	89,449	91,032	92,643	94,283
Accumulated depreciation	36,875	75,055	38,192	77,735	39,556	80,511	40,968	83,386	42,431	86,364	43,947	89,449	45,516	92,643	47,142
<b>play structure</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	300,000	305,310	310,714	316,214	321,811	327,507	333,304	339,203	345,207	351,317	357,535	363,863	370,303	376,857	383,527
Accumulated depreciation	30,000	45,797	62,143	79,054	96,543	114,627	133,322	152,641	172,604	193,224	214,521	236,511	259,212	282,643	306,822
<b>playground surfacing</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	8	7	6	5	4	3	2	1	0	9	8	7	6	5	4
Replacement cost	100,000	101,770	103,571	105,404	107,270	109,169	111,101	113,067	115,068	117,105	119,178	121,287	123,434	125,619	127,842
Accumulated depreciation	20,000	30,531	41,428	52,702	64,362	76,418	88,881	101,760	115,068	11,711	23,836	36,386	49,374	62,810	76,705
<b>benches</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
Replacement cost	7,700	7,836	7,975	8,116	8,260	8,406	8,555	8,706	8,860	9,017	9,177	9,339	9,504	9,672	9,843
Accumulated depreciation	385	784	1,196	1,623	2,065	2,522	2,994	3,482	3,987	4,509	5,047	5,603	6,178	6,770	7,382
<b>shade structure</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	8	7	6	5	4	3	2	1	0	9	8	7	6	5	4
Replacement cost	10,000	10,177	10,357	10,540	10,727	10,917	11,110	11,307	11,507	11,711	11,918	12,129	12,344	12,562	12,784
Accumulated depreciation	2,000	3,053	4,143	5,270	6,436	7,642	8,888	10,176	11,507	1,171	2,384	3,639	4,938	6,281	7,670
<b>fire extinguishers</b>															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS**  
**PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2021 through 1/1/2035

COMPONENT	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030	1/1/2031	1/1/2032	1/1/2033	1/1/2034	1/1/2035
<b>directory boards</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	2,700	2,748	2,797	2,847	2,897	2,948	3,000	3,053	3,107	3,162	3,218	3,275	3,333	3,392	3,452
Accumulated depreciation	675	824	979	1,139	1,304	1,474	1,650	1,832	2,020	2,213	2,414	2,620	2,833	3,053	3,279
<b>street monuments</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	1	0	24	23	22	21	20	19	18	17	16	15	14	13	12
Replacement cost	235,000	239,160	243,393	247,701	252,085	256,547	261,088	265,709	270,412	275,198	280,069	285,026	290,071	295,205	300,430
Accumulated depreciation	225,600	239,160	9,736	19,816	30,250	41,048	52,218	63,770	75,715	88,063	100,825	114,010	127,631	141,698	156,224
<b>utility cart</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	0	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	14,000	14,248	14,500	14,757	15,018	15,284	15,555	15,830	16,110	16,395	16,685	16,980	17,281	17,587	17,898
Accumulated depreciation	14,000	712	1,450	2,214	3,004	3,821	4,667	5,541	6,444	7,378	8,343	9,339	10,369	11,432	12,529
<b>patrol vehicle</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	9	8	7	6	5	4	3	2	1	0	9	8	7	6	5
Replacement cost	25,000	25,443	25,893	26,351	26,817	27,292	27,775	28,267	28,767	29,276	29,794	30,321	30,858	31,404	31,960
Accumulated depreciation	2,500	5,089	7,768	10,540	13,409	16,375	19,443	22,614	25,890	29,276	2,979	6,064	9,257	12,562	15,980
<b>water truck</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	14	13	12
Replacement cost	34,000	34,602	35,214	35,837	36,471	37,117	37,774	38,443	39,123	39,815	40,520	41,237	41,967	42,710	43,466
Accumulated depreciation	9,067	11,534	14,086	16,724	19,451	22,270	25,183	28,192	31,298	34,506	37,819	41,237	2,798	5,695	8,693
<b>weather stations</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	1	0	19	18	17	16	15	14	13	12	11	10	9	8	7
Replacement cost	5,000	5,089	5,179	5,271	5,364	5,459	5,556	5,654	5,754	5,856	5,960	6,065	6,172	6,281	6,392
Accumulated depreciation	4,750	5,089	259	527	805	1,092	1,389	1,696	2,014	2,342	2,682	3,033	3,395	3,769	4,155
<b>emergency equipment</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	7	6	5	4	3	2	1	0	9	8	7	6	5	4	3
Replacement cost	10,000	10,177	10,357	10,540	10,727	10,917	11,110	11,307	11,507	11,711	11,918	12,129	12,344	12,562	12,784
Accumulated depreciation	3,000	4,071	5,179	6,324	7,509	8,734	9,999	11,307	1,151	2,342	3,575	4,852	6,172	7,537	8,949
<b>electric generator</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	1,000	1,018	1,036	1,054	1,073	1,092	1,111	1,131	1,151	1,171	1,192	1,213	1,234	1,256	1,278
Accumulated depreciation	300	356	414	474	537	601	667	735	806	878	954	1,031	1,111	1,193	1,278
<b>Contingency - 5%</b>	36,230	21,028	12,071	15,362	125,999	24,009	10,460	11,677	26,750	15,627	31,144	11,995	12,312	16,641	12,094
<b>TOTAL Accumulated depreciation</b>	<b>3,512,414</b>	<b>3,232,791</b>	<b>3,271,435</b>	<b>3,512,883</b>	<b>3,806,450</b>	<b>1,646,401</b>	<b>1,622,093</b>	<b>1,896,082</b>	<b>2,172,074</b>	<b>2,127,923</b>	<b>2,344,615</b>	<b>2,222,884</b>	<b>2,517,252</b>	<b>2,823,206</b>	<b>3,046,510</b>

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS**  
**PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2036 through 1/1/2050

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
<b>concrete tile roof</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	12,687	12,912	13,141	13,374	13,611	13,852	14,097	14,347	14,601	14,859	15,122	15,390	15,662	15,939	16,221
Accumulated depreciation	3,552	4,132	4,731	5,350	5,989	6,649	7,330	8,034	8,761	9,510	10,283	11,081	11,903	12,751	13,626
<b>standing seam roof - clubhouse</b>															
Useful life	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
Remaining life	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
Replacement cost	135,959	138,365	140,814	143,306	145,843	148,424	151,051	153,725	156,446	159,215	162,033	164,901	167,820	170,790	173,813
Accumulated depreciation	54,384	57,191	60,081	63,055	66,115	69,265	72,504	75,838	79,266	82,792	86,418	90,146	93,979	97,920	101,970
<b>standing seam roof - guard house</b>															
Useful life	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
Remaining life	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
Replacement cost	46,969	47,800	48,646	49,507	50,383	51,275	52,183	53,107	54,047	55,004	55,978	56,969	57,977	59,003	60,047
Accumulated depreciation	18,788	19,757	20,756	21,783	22,840	23,928	25,048	26,199	27,384	28,602	29,855	31,143	32,467	33,828	35,228
<b>membrane decks- resurface</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	18,539	18,867	19,201	19,541	19,887	20,239	20,597	20,962	21,333	21,711	22,095	22,486	22,884	23,289	23,701
Accumulated depreciation	18,539	1,258	2,560	3,908	5,303	6,746	8,239	9,782	11,378	13,027	14,730	16,490	18,307	20,184	22,121
<b>membrane decks- coating</b>															
Useful life	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Remaining life	1	0	3	2	1	0	3	2	1	0	3	2	1	0	3
Replacement cost	4,357	4,434	4,512	4,592	4,673	4,756	4,840	4,926	5,013	5,102	5,192	5,284	5,378	5,473	5,570
Accumulated depreciation	3,268	4,434	1,128	2,296	3,505	4,756	1,210	2,463	3,760	5,102	1,298	2,642	4,034	5,473	1,393
<b>foundations/ structural frames</b>															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>structural pest control</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	10,017	10,194	10,374	10,558	10,745	10,935	11,129	11,326	11,526	11,730	11,938	12,149	12,364	12,583	12,806
Accumulated depreciation	10,017	680	1,383	2,112	2,865	3,645	4,452	5,285	6,147	7,038	7,959	8,909	9,891	10,905	11,952
<b>garage doors</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	4,813	4,898	4,985	5,073	5,163	5,254	5,347	5,442	5,538	5,636	5,736	5,838	5,941	6,046	6,153
Accumulated depreciation	1,444	1,714	1,994	2,283	2,582	2,890	3,208	3,537	3,877	4,227	4,589	4,962	5,347	5,744	6,153
<b>pool trellis- repair</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	5	4	3	2	1	0	9	8	7	6	5	4	3	2	1
Replacement cost	65,052	66,203	67,375	68,568	69,782	71,017	72,274	73,553	74,855	76,180	77,528	78,900	80,297	81,718	83,164
Accumulated depreciation	32,526	39,722	47,163	54,854	62,804	71,017	7,227	14,711	22,457	30,472	38,764	47,340	56,208	65,374	74,848
<b>exterior flatwork- clubhouse</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	5	4	3	2	1	0	9	8	7	6	5	4	3	2	1
Replacement cost	6,440	6,554	6,670	6,788	6,908	7,030	7,154	7,281	7,410	7,541	7,674	7,810	7,948	8,089	8,232
Accumulated depreciation	3,220	3,932	4,669	5,430	6,217	7,030	715	1,456	2,223	3,016	3,837	4,686	5,564	6,471	7,409

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS**  
**PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2036 through 1/1/2050

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
<b>exterior flatwork- caretaker building</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	5	4	3	2	1	0	9	8	7	6	5	4	3	2	1
Replacement cost	2,211	2,250	2,290	2,331	2,372	2,414	2,457	2,500	2,544	2,589	2,635	2,682	2,729	2,777	2,826
Accumulated depreciation	1,106	1,350	1,603	1,865	2,135	2,414	246	500	763	1,036	1,318	1,609	1,910	2,222	2,543
<b>exterior flatwork- guard house</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	5	4	3	2	1	0	9	8	7	6	5	4	3	2	1
Replacement cost	2,081	2,118	2,155	2,193	2,232	2,272	2,312	2,353	2,395	2,437	2,480	2,524	2,569	2,614	2,660
Accumulated depreciation	1,041	1,271	1,509	1,754	2,009	2,272	231	471	719	975	1,240	1,514	1,798	2,091	2,394
<b>doors</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	5,854	5,958	6,063	6,170	6,279	6,390	6,503	6,618	6,735	6,854	6,975	7,098	7,224	7,352	7,482
Accumulated depreciation	2,342	3,575	4,850	6,170	1,256	2,556	3,902	5,294	6,735	1,371	2,790	4,259	5,779	7,352	1,496
<b>interior flatwork</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	16,133	16,419	16,710	17,006	17,307	17,613	17,925	18,242	18,565	18,894	19,228	19,568	19,914	20,266	20,625
Accumulated depreciation	6,453	9,851	13,368	17,006	3,461	7,045	10,755	14,594	18,565	3,779	7,691	11,741	15,931	20,266	4,125
<b>ironwork</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	9,694	9,866	10,041	10,219	10,400	10,584	10,771	10,962	11,156	11,353	11,554	11,759	11,967	12,179	12,395
Accumulated depreciation	3,878	5,920	8,033	10,219	2,080	4,234	6,463	8,770	11,156	2,271	4,622	7,055	9,574	12,179	2,479
<b>parking stripes</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	325	331	337	343	349	355	361	367	373	380	387	394	401	408	415
Accumulated depreciation	130	199	270	343	70	142	217	294	373	76	155	236	321	408	83
<b>elevator-mechanical</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
Replacement cost	32,526	33,102	33,688	34,284	34,891	35,509	36,138	36,778	37,429	38,091	38,765	39,451	40,149	40,860	41,583
Accumulated depreciation	1,301	2,648	4,043	5,485	6,978	8,522	10,119	11,769	13,474	15,236	17,057	18,936	20,877	22,882	24,950
<b>elevator-cab remodel</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	4	3	2	1	0	14	13	12	11	10	9	8	7	6	5
Replacement cost	6,505	6,620	6,737	6,856	6,977	7,100	7,226	7,354	7,484	7,616	7,751	7,888	8,028	8,170	8,315
Accumulated depreciation	4,770	5,296	5,839	6,399	6,977	473	963	1,471	1,996	2,539	3,100	3,681	4,282	4,902	5,543
<b>gate operators-swing arm</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	5	4	3	2	1	0	9	8	7	6	5	4	3	2	1
Replacement cost	15,613	15,889	16,170	16,456	16,747	17,043	17,345	17,652	17,964	18,282	18,606	18,935	19,270	19,611	19,958
Accumulated depreciation	7,807	9,533	11,319	13,165	15,072	17,043	1,735	3,530	5,389	7,313	9,303	11,361	13,489	15,689	17,962
<b>gate operators-barrier</b>															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	11	10	9
Replacement cost	7,806	7,944	8,085	8,228	8,374	8,522	8,673	8,827	8,983	9,142	9,304	9,469	9,637	9,808	9,982
Accumulated depreciation	651	1,324	2,021	2,743	3,489	4,261	5,059	5,885	6,737	7,618	8,529	9,469	803	1,635	2,496

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2036 through 1/1/2050

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
<b>gate operators-overhead</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	3	2	1	0	9	8	7	6	5	4	3	2	1	0	9
Replacement cost	3,903	3,972	4,042	4,114	4,187	4,261	4,336	4,413	4,491	4,570	4,651	4,733	4,817	4,902	4,989
Accumulated depreciation	2,732	3,178	3,638	4,114	419	852	1,301	1,765	2,246	2,742	3,256	3,786	4,335	4,902	499
<b>heat pump-caretaker building</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	2	1	0	14	13	12	11	10	9	8	7	6	5	4	3
Replacement cost	7,284	7,413	7,544	7,678	7,814	7,952	8,093	8,236	8,382	8,530	8,681	8,835	8,991	9,150	9,312
Accumulated depreciation	6,313	6,919	7,544	512	1,042	1,590	2,158	2,745	3,353	3,981	4,630	5,301	5,994	6,710	7,450
<b>heat pumps-clubhouse</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	7	6	5	4	3	2	1	0	14	13	12	11	10	9	8
Replacement cost	13,530	13,769	14,013	14,261	14,513	14,770	15,031	15,297	15,568	15,844	16,124	16,409	16,699	16,995	17,296
Accumulated depreciation	7,216	8,261	9,342	10,458	11,610	12,801	14,029	15,297	1,038	2,113	3,225	4,376	5,566	6,798	8,071
<b>condenser- caretaker building</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	2	1	0	14	13	12	11	10	9	8	7	6	5	4	3
Replacement cost	4,423	4,501	4,581	4,662	4,745	4,829	4,914	5,001	5,090	5,180	5,272	5,365	5,460	5,557	5,655
Accumulated depreciation	3,833	4,201	4,581	311	633	966	1,310	1,667	2,036	2,417	2,812	3,219	3,640	4,075	4,524
<b>condensers-clubhouse</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	7	6	5	4	3	2	1	0	14	13	12	11	10	9	8
Replacement cost	8,325	8,472	8,622	8,775	8,930	9,088	9,249	9,413	9,580	9,750	9,923	10,099	10,278	10,460	10,645
Accumulated depreciation	4,440	5,083	5,748	6,435	7,144	7,876	8,632	9,413	639	1,300	1,985	2,693	3,426	4,184	4,968
<b>distribution piping</b>															
Useful life	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Remaining life	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
Replacement cost	29,272	29,790	30,317	30,854	31,400	31,956	32,522	33,098	33,684	34,280	34,887	35,504	36,132	36,772	37,423
Accumulated depreciation	3,659	4,469	5,305	6,171	7,065	7,989	8,944	9,929	10,947	11,998	13,083	14,202	15,356	16,547	17,776
<b>drainage/sewer piping</b>															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>water heater-caretaker building</b>															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	5	4	3	2	1	0	11	10	9	8	7	6	5	4	3
Replacement cost	3,122	3,177	3,233	3,290	3,348	3,407	3,467	3,528	3,590	3,654	3,719	3,785	3,852	3,920	3,989
Accumulated depreciation	1,821	2,118	2,425	2,742	3,069	3,407	289	588	898	1,218	1,550	1,893	2,247	2,613	2,992
<b>water heaters-clubhouse</b>															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	0	5	4	3	2	1	0	5	4	3	2	1	0	5	4
Replacement cost	2,927	2,979	3,032	3,086	3,141	3,197	3,254	3,312	3,371	3,431	3,492	3,554	3,617	3,681	3,746
Accumulated depreciation	2,927	497	1,011	1,543	2,094	2,664	3,254	552	1,124	1,716	2,328	2,962	3,617	614	1,249
<b>drinking fountains</b>															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	11	10	9
Replacement cost	3,513	3,575	3,638	3,702	3,768	3,835	3,903	3,972	4,042	4,114	4,187	4,261	4,336	4,413	4,491
Accumulated depreciation	293	596	910	1,234	1,570	1,918	2,277	2,648	3,032	3,428	3,838	4,261	361	736	1,123



**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2036 through 1/1/2050

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
<b>surveillance camera system</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	96,280	97,984	99,718	101,483	103,279	105,107	106,967	108,860	110,787	112,748	114,744	116,775	118,842	120,946	123,087
Accumulated depreciation	38,512	58,790	79,774	101,483	20,656	42,043	64,180	87,088	110,787	22,550	45,898	70,065	95,074	120,946	24,617
<b>card reader</b>															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	9	8	7	6	5	4	3	2	1	0	11	10	9	8	7
Replacement cost	58,550	59,586	60,641	61,714	62,806	63,918	65,049	66,200	67,372	68,564	69,778	71,013	72,270	73,549	74,851
Accumulated depreciation	14,638	19,862	25,267	30,857	36,637	42,612	48,787	55,167	61,758	68,564	5,815	11,836	18,068	24,516	31,188
<b>fire alarm system</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	2,601	2,647	2,694	2,742	2,791	2,840	2,890	2,941	2,993	3,046	3,100	3,155	3,211	3,268	3,326
Accumulated depreciation	2,601	176	359	548	744	947	1,156	1,372	1,596	1,828	2,067	2,314	2,569	2,832	3,104
<b>lighting-street lamp post signs</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	12,293	12,511	12,732	12,957	13,186	13,419	13,657	13,899	14,145	14,395	14,650	14,909	15,173	15,442	15,715
Accumulated depreciation	3,688	4,379	5,093	5,831	6,593	7,380	8,194	9,034	9,902	10,796	11,720	12,673	13,656	14,670	15,715
<b>lighting-bollard</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	64,401	65,541	66,701	67,882	69,084	70,307	71,551	72,817	74,106	75,418	76,753	78,112	79,495	80,902	82,334
Accumulated depreciation	19,320	22,939	26,680	30,547	34,542	38,669	42,931	47,331	51,874	56,564	61,402	66,395	71,546	76,857	82,334
<b>lighting-street</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	13	12	11	10	9	8	7	6	5	4	3	2	1	0	19
Replacement cost	177,594	180,737	183,936	187,192	190,505	193,877	197,309	200,801	204,355	207,972	211,653	215,399	219,212	223,092	227,041
Accumulated depreciation	62,158	72,295	82,771	93,596	104,778	116,326	128,251	140,561	153,266	166,378	179,905	193,859	208,251	223,092	11,352
<b>lighting-landscape</b>															
Useful life	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Remaining life	5	4	3	2	1	0	11	10	9	8	7	6	5	4	3
Replacement cost	14,312	14,565	14,823	15,085	15,352	15,624	15,901	16,182	16,468	16,759	17,056	17,358	17,665	17,978	18,296
Accumulated depreciation	8,349	9,710	11,117	12,571	14,073	15,624	1,325	2,697	4,117	5,586	7,107	8,679	10,305	11,985	13,722
<b>lighting-tennis/basketball</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	49,177	50,047	50,933	51,835	52,752	53,686	54,636	55,603	56,587	57,589	58,608	59,645	60,701	61,775	62,868
Accumulated depreciation	12,294	15,014	17,827	20,734	23,738	26,843	30,050	33,362	36,782	40,312	43,956	47,716	51,596	55,598	59,725
<b>radio equipment</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	7,154	7,281	7,410	7,541	7,674	7,810	7,948	8,089	8,232	8,378	8,526	8,677	8,831	8,987	9,146
Accumulated depreciation	2,862	4,369	5,928	7,541	1,535	3,124	4,769	6,471	8,232	1,676	3,410	5,206	7,065	8,987	1,829
<b>carpeting</b>															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	3	2	1	0	5	4	3	2	1	0	5	4	3	2	1
Replacement cost	22,767	23,170	23,580	23,997	24,422	24,854	25,294	25,742	26,198	26,662	27,134	27,614	28,103	28,600	29,106
Accumulated depreciation	11,384	15,447	19,650	23,997	4,070	8,285	12,647	17,161	21,832	26,662	4,522	9,205	14,052	19,067	24,255

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS**  
**PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2036 through 1/1/2050

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
<b>rubber</b>															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	0	5	4	3	2	1	0	5	4	3	2	1	0	5	4
Replacement cost	4,878	4,964	5,052	5,141	5,232	5,325	5,419	5,515	5,613	5,712	5,813	5,916	6,021	6,128	6,236
Accumulated depreciation	4,878	827	1,684	2,571	3,488	4,438	5,419	919	1,871	2,856	3,875	4,930	6,021	1,021	2,079
<b>plastere-pool</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	4	3	2	1	0	7	6	5	4	3	2	1	0	7	6
Replacement cost	13,466	13,704	13,947	14,194	14,445	14,701	14,961	15,226	15,496	15,770	16,049	16,333	16,622	16,916	17,215
Accumulated depreciation	6,733	8,565	10,460	12,420	14,445	1,838	3,740	5,710	7,748	9,856	12,037	14,291	16,622	2,115	4,304
<b>plaster-spa</b>															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	3	2	1	0	5	4	3	2	1	0	5	4	3	2	1
Replacement cost	3,837	3,905	3,974	4,044	4,116	4,189	4,263	4,338	4,415	4,493	4,573	4,654	4,736	4,820	4,905
Accumulated depreciation	1,919	2,603	3,312	4,044	686	1,396	2,132	2,892	3,679	4,493	762	1,551	2,368	3,213	4,088
<b>concrete deck-pavers</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	4	3	2	1	0	24	23	22	21	20	19	18	17	16	15
Replacement cost	5,854	5,958	6,063	6,170	6,279	6,390	6,503	6,618	6,735	6,854	6,975	7,098	7,224	7,352	7,482
Accumulated depreciation	4,917	5,243	5,578	5,923	6,279	256	520	794	1,078	1,371	1,674	1,987	2,312	2,647	2,993
<b>coping joint</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	5	4	3	2	1	0	7	6	5	4	3	2	1	0	7
Replacement cost	1,561	1,589	1,617	1,646	1,675	1,705	1,735	1,766	1,797	1,829	1,861	1,894	1,928	1,962	1,997
Accumulated depreciation	585	795	1,011	1,235	1,466	1,705	217	442	674	915	1,163	1,421	1,687	1,962	250
<b>coping/tile</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	8	7	6	5	4	3	2	1	0	14	13	12	11	10	9
Replacement cost	9,822	9,996	10,173	10,353	10,536	10,722	10,912	11,105	11,302	11,502	11,706	11,913	12,124	12,339	12,557
Accumulated depreciation	4,584	5,331	6,104	6,902	7,726	8,578	9,457	10,365	11,302	767	1,561	2,383	3,233	4,113	5,023
<b>heaters</b>															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	2	1	0	5	4	3	2	1	0	5	4	3	2	1	0
Replacement cost	10,017	10,194	10,374	10,558	10,745	10,935	11,129	11,326	11,526	11,730	11,938	12,149	12,364	12,583	12,806
Accumulated depreciation	6,678	8,495	10,374	1,760	3,582	5,468	7,419	9,438	11,526	1,955	3,979	6,075	8,243	10,486	12,806
<b>filters</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	0	9	8	7	6	5	4	3	2	1	0	9	8	7	6
Replacement cost	3,319	3,378	3,438	3,499	3,561	3,624	3,688	3,753	3,819	3,887	3,956	4,026	4,097	4,170	4,244
Accumulated depreciation	3,319	338	688	1,050	1,424	1,812	2,213	2,627	3,055	3,498	3,956	403	819	1,251	1,698
<b>motors</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	2	1	0	4	3	2	1	0	4	3	2	1	0	4	3
Replacement cost	1,953	1,988	2,023	2,059	2,095	2,132	2,170	2,208	2,247	2,287	2,327	2,368	2,410	2,453	2,496
Accumulated depreciation	1,172	1,590	2,023	412	838	1,279	1,736	2,208	449	915	1,396	1,894	2,410	491	998
<b>pumps</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	7	6	5	4	3	2	1	0	14	13	12	11	10	9	8
Replacement cost	1,953	1,988	2,023	2,059	2,095	2,132	2,170	2,208	2,247	2,287	2,327	2,368	2,410	2,453	2,496
Accumulated depreciation	1,042	1,193	1,349	1,510	1,676	1,848	2,025	2,208	150	305	465	631	803	981	1,165

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1/1/2036 through 1/1/2050

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
<b>chlorinators</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	3	2	1	0	4	3	2	1	0	4	3	2	1	0	4
Replacement cost	390	397	404	411	418	425	433	441	449	457	465	473	481	490	499
Accumulated depreciation	156	238	323	411	84	170	260	353	449	91	186	284	385	490	100
<b>furniture</b>															
Useful life	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Remaining life	3	2	1	0	5	4	3	2	1	0	5	4	3	2	1
Replacement cost	32,526	33,102	33,688	34,284	34,891	35,509	36,138	36,778	37,429	38,091	38,765	39,451	40,149	40,860	41,583
Accumulated depreciation	16,263	22,068	28,073	34,284	5,815	11,836	18,069	24,519	31,191	38,091	6,461	13,150	20,075	27,240	34,653
<b>playing surfaces-tennis</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	2	1	0	4	3	2	1	0	4	3	2	1	0	4	3
Replacement cost	18,215	18,537	18,865	19,199	19,539	19,885	20,237	20,595	20,960	21,331	21,709	22,093	22,484	22,882	23,287
Accumulated depreciation	10,929	14,830	18,865	3,840	7,816	11,931	16,190	20,595	4,192	8,532	13,025	17,674	22,484	4,576	9,315
<b>playing surfaces-basketball</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	2	1	0	4	3	2	1	0	4	3	2	1	0	4	3
Replacement cost	5,983	6,089	6,197	6,307	6,419	6,533	6,649	6,767	6,887	7,009	7,133	7,259	7,387	7,518	7,651
Accumulated depreciation	3,590	4,871	6,197	1,261	2,568	3,920	5,319	6,767	1,377	2,804	4,280	5,807	7,387	1,504	3,060
<b>windscreen</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	2	1	0	4	3	2	1	0	4	3	2	1	0	4	3
Replacement cost	13,530	13,769	14,013	14,261	14,513	14,770	15,031	15,297	15,568	15,844	16,124	16,409	16,699	16,995	17,296
Accumulated depreciation	8,118	11,015	14,013	2,852	5,805	8,862	12,025	15,297	3,114	6,338	9,674	13,127	16,699	3,399	6,918
<b>nets-tennis</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	2	1	0	4	3	2	1	0	4	3	2	1	0	4	3
Replacement cost	2,601	2,647	2,694	2,742	2,791	2,840	2,890	2,941	2,993	3,046	3,100	3,155	3,211	3,268	3,326
Accumulated depreciation	1,561	2,118	2,694	548	1,116	1,704	2,312	2,941	599	1,218	1,860	2,524	3,211	654	1,330
<b>basketball hoops/backboards</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	0	9	8	7	6	5	4	3	2	1	0	9	8	7	6
Replacement cost	6,832	6,953	7,076	7,201	7,328	7,458	7,590	7,724	7,861	8,000	8,142	8,286	8,433	8,582	8,734
Accumulated depreciation	6,832	695	1,415	2,160	2,931	3,729	4,554	5,407	6,289	7,200	8,142	829	1,687	2,575	3,494
<b>chain link fencing</b>															
Useful life	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Remaining life	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
Replacement cost	64,401	65,541	66,701	67,882	69,084	70,307	71,551	72,817	74,106	75,418	76,753	78,112	79,495	80,902	82,334
Accumulated depreciation	18,400	20,599	22,869	25,213	27,634	30,132	32,709	35,368	38,112	40,941	43,859	46,867	49,968	53,164	56,458
<b>golf stations</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	3	2	1	0	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	32,526	33,102	33,688	34,284	34,891	35,509	36,138	36,778	37,429	38,091	38,765	39,451	40,149	40,860	41,583
Accumulated depreciation	26,021	28,688	31,442	34,284	2,326	4,735	7,228	9,807	12,476	15,236	18,090	21,041	24,089	27,240	30,494
<b>asphalt seal coat</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	192,038	195,437	198,896	202,416	205,999	209,645	213,356	217,132	220,975	224,886	228,866	232,917	237,040	241,236	245,506
Accumulated depreciation	192,038	39,087	79,558	121,450	164,799	209,645	42,671	86,853	132,585	179,909	228,866	46,583	94,816	144,742	196,405

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1/1/2036 through 1/1/2050

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
<b>asphalt replacement</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0
Replacement cost	2,880,542	2,931,528	2,983,416	3,036,222	3,089,963	3,144,655	3,200,315	3,256,961	3,314,609	3,373,278	3,432,985	3,493,749	3,555,588	3,618,522	3,682,570
Accumulated depreciation	1,267,438	1,407,133	1,551,376	1,700,284	1,853,978	2,012,579	2,176,214	2,345,012	2,519,103	2,698,622	2,883,707	3,074,499	3,271,141	3,473,781	3,682,570
<b>concrete block walls</b>															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>concrete walkways</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	16,263	16,551	16,844	17,142	17,445	17,754	18,068	18,388	18,713	19,044	19,381	19,724	20,073	20,428	20,790
Accumulated depreciation	16,263	16,551	16,844	17,142	17,445	17,754	18,068	18,388	18,713	19,044	19,381	19,724	20,073	20,428	20,790
<b>concrete curbs</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	14,312	14,565	14,823	15,085	15,352	15,624	15,901	16,182	16,468	16,759	17,056	17,358	17,665	17,978	18,296
Accumulated depreciation	14,312	14,565	14,823	15,085	15,352	15,624	15,901	16,182	16,468	16,759	17,056	17,358	17,665	17,978	18,296
<b>concrete pavers-parking lot</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	16,591	16,885	17,184	17,488	17,798	18,113	18,434	18,760	19,092	19,430	19,774	20,124	20,480	20,842	21,211
Accumulated depreciation	16,591	3,377	6,874	10,493	14,238	18,113	3,687	7,504	11,455	15,544	19,774	4,025	8,192	12,505	16,969
<b>concrete pavers-driveway</b>															
Useful life	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Remaining life	0	4	3	2	1	0	4	3	2	1	0	4	3	2	1
Replacement cost	89,447	91,030	92,641	94,281	95,950	97,648	99,376	101,135	102,925	104,747	106,601	108,488	110,408	112,362	114,351
Accumulated depreciation	89,447	18,206	37,056	56,569	76,760	97,648	19,875	40,454	61,755	83,798	106,601	21,698	44,163	67,417	91,481
<b>irrigation controllers</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	1	0	9	8	7	6	5	4	3	2	1	0	9	8	7
Replacement cost	54,646	55,613	56,597	57,599	58,619	59,657	60,713	61,788	62,882	63,995	65,128	66,281	67,454	68,648	69,863
Accumulated depreciation	49,181	55,613	5,660	11,520	17,586	23,863	30,357	37,073	44,017	51,196	58,615	66,281	6,745	13,730	20,959
<b>backflow preventers</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	10	9	8	7	6	5	4	3	2	1	0	14	13	12	11
Replacement cost	27,323	27,807	28,299	28,800	29,310	29,829	30,357	30,894	31,441	31,998	32,564	33,140	33,727	34,324	34,932
Accumulated depreciation	9,108	11,123	13,206	15,360	17,586	19,886	22,262	24,715	27,249	29,865	32,564	2,209	4,497	6,865	9,315
<b>stamped concrete</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	9	8	7	6	5	4	3	2	1	0	9	8	7	6	5
Replacement cost	69,804	71,040	72,297	73,577	74,879	76,204	77,553	78,926	80,323	81,745	83,192	84,664	86,163	87,688	89,240
Accumulated depreciation	6,980	14,208	21,689	29,431	37,440	45,722	54,287	63,141	72,291	81,745	8,319	16,933	25,849	35,075	44,620
<b>irrigation piping repair</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	9,757	9,930	10,106	10,285	10,467	10,652	10,841	11,033	11,228	11,427	11,629	11,835	12,044	12,257	12,474
Accumulated depreciation	9,757	9,930	10,106	10,285	10,467	10,652	10,841	11,033	11,228	11,427	11,629	11,835	12,044	12,257	12,474

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COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
<b>landscape-annual refurbishment</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	29,272	29,790	30,317	30,854	31,400	31,956	32,522	33,098	33,684	34,280	34,887	35,504	36,132	36,772	37,423
Accumulated depreciation	29,272	29,790	30,317	30,854	31,400	31,956	32,522	33,098	33,684	34,280	34,887	35,504	36,132	36,772	37,423
<b>landscape-renovation</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	5	4	3	2	1	0	19	18	17	16	15	14	13	12	11
Replacement cost	260,213	264,819	269,506	274,276	279,131	284,072	289,100	294,217	299,425	304,725	310,119	315,608	321,194	326,879	332,665
Accumulated depreciation	195,160	211,855	229,080	246,848	265,174	284,072	14,455	29,422	44,914	60,945	77,530	94,682	112,418	130,752	149,699
<b>wrought iron</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	16,263	16,551	16,844	17,142	17,445	17,754	18,068	18,388	18,713	19,044	19,381	19,724	20,073	20,428	20,790
Accumulated depreciation	16,263	16,551	16,844	17,142	17,445	17,754	18,068	18,388	18,713	19,044	19,381	19,724	20,073	20,428	20,790
<b>chain link fencing</b>															
Useful life	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Remaining life	10	9	8	7	6	5	4	3	2	1	0	29	28	27	26
Replacement cost	7,544	7,678	7,814	7,952	8,093	8,236	8,382	8,530	8,681	8,835	8,991	9,150	9,312	9,477	9,645
Accumulated depreciation	5,029	5,375	5,730	6,097	6,474	6,863	7,264	7,677	8,102	8,541	8,991	305	621	948	1,286
<b>bench/downdrains</b>															
Useful life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Remaining life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Replacement cost	7,806	7,944	8,085	8,228	8,374	8,522	8,673	8,827	8,983	9,142	9,304	9,469	9,637	9,808	9,982
Accumulated depreciation	7,806	7,944	8,085	8,228	8,374	8,522	8,673	8,827	8,983	9,142	9,304	9,469	9,637	9,808	9,982
<b>swale grates</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
Replacement cost	19,255	19,596	19,943	20,296	20,655	21,021	21,393	21,772	22,157	22,549	22,948	23,354	23,767	24,188	24,616
Accumulated depreciation	1,926	2,939	3,989	5,074	6,197	7,357	8,557	9,797	11,079	12,402	13,769	15,180	16,637	18,141	19,693
<b>furnishing-recreation room</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	2	1	0	7	6	5	4	3	2	1	0	7	6	5	4
Replacement cost	35,777	36,410	37,054	37,710	38,377	39,056	39,747	40,451	41,167	41,896	42,638	43,393	44,161	44,943	45,738
Accumulated depreciation	26,833	31,859	37,054	4,714	9,594	14,646	19,874	25,282	30,875	36,659	42,638	5,424	11,040	16,854	22,869
<b>furnishings-caretaker building</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	0	14	13	12	11	10	9	8	7	6	5	4	3	2	1
Replacement cost	21,465	21,845	22,232	22,626	23,026	23,434	23,849	24,271	24,701	25,138	25,583	26,036	26,497	26,966	27,443
Accumulated depreciation	21,465	1,456	2,964	4,525	6,140	7,811	9,540	11,326	13,174	15,083	17,055	19,093	21,198	23,371	25,613
<b>furnishings-office</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	7	6	5	4	3	2	1	0	7	6	5	4	3	2	1
Replacement cost	37,535	38,199	38,875	39,563	40,263	40,976	41,701	42,439	43,190	43,954	44,732	45,524	46,330	47,150	47,985
Accumulated depreciation	4,692	9,550	14,578	19,782	25,164	30,732	36,488	42,439	5,399	10,989	16,775	22,762	28,956	35,363	41,987
<b>restrooms-clubhouse</b>															
Useful life	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Remaining life	3	2	1	0	15	14	13	12	11	10	9	8	7	6	5
Replacement cost	53,215	54,157	55,116	56,092	57,085	58,095	59,123	60,169	61,234	62,318	63,421	64,544	65,686	66,849	68,032
Accumulated depreciation	43,237	47,387	51,671	56,092	3,568	7,262	11,086	15,042	19,136	23,369	27,747	32,272	36,948	41,781	46,772

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2036 through 1/1/2050

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
<b>restrooms-caretaker building</b>															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>kitchen-clubhouse</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	3	2	1	0	7	6	5	4	3	2	1	0	7	6	5
Replacement cost	84,569	86,066	87,589	89,139	90,717	92,323	93,957	95,620	97,312	99,034	100,787	102,571	104,387	106,235	108,115
Accumulated depreciation	52,856	64,550	76,640	89,139	11,340	23,081	35,234	47,810	60,820	74,276	88,189	102,571	13,048	26,559	40,543
<b>kitchen-caretaker building</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	3	2	1	0	7	6	5	4	3	2	1	0	7	6	5
Replacement cost	6,505	6,620	6,737	6,856	6,977	7,100	7,226	7,354	7,484	7,616	7,751	7,888	8,028	8,170	8,315
Accumulated depreciation	4,066	4,965	5,895	6,856	872	1,775	2,710	3,677	4,678	5,712	6,782	7,888	1,004	2,043	3,118
<b>guard house-refurbish</b>															
Useful life	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Remaining life	1	0	7	6	5	4	3	2	1	0	7	6	5	4	3
Replacement cost	6,505	6,620	6,737	6,856	6,977	7,100	7,226	7,354	7,484	7,616	7,751	7,888	8,028	8,170	8,315
Accumulated depreciation	5,692	6,620	842	1,714	2,616	3,550	4,516	5,516	6,549	7,616	969	1,972	3,011	4,085	5,197
<b>fitness equipment</b>															
Useful life	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Remaining life	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0
Replacement cost	95,952	97,650	99,378	101,137	102,927	104,749	106,603	108,490	110,410	112,364	114,353	116,377	118,437	120,533	122,666
Accumulated depreciation	95,952	48,825	99,378	50,569	102,927	52,375	106,603	54,245	110,410	56,182	114,353	58,189	118,437	60,267	122,666
<b>play structure</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	3	2	1	0	19	18	17	16	15	14	13	12	11	10	9
Replacement cost	390,315	397,224	404,255	411,410	418,692	426,103	433,645	441,321	449,132	457,082	465,172	473,406	481,785	490,313	498,992
Accumulated depreciation	331,768	357,502	384,042	411,410	20,935	42,610	65,047	88,264	112,283	137,125	162,810	189,362	216,803	245,157	274,446
<b>playground surfacing</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	3	2	1	0	9	8	7	6	5	4	3	2	1	0	9
Replacement cost	130,105	132,408	134,752	137,137	139,564	142,034	144,548	147,106	149,710	152,360	155,057	157,802	160,595	163,438	166,331
Accumulated depreciation	91,074	105,926	121,277	137,137	13,956	28,407	43,364	58,842	74,855	91,416	108,540	126,242	144,536	163,438	16,633
<b>benches</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	4	3	2	1	0	19	18	17	16	15	14	13	12	11	10
Replacement cost	10,017	10,194	10,374	10,558	10,745	10,935	11,129	11,326	11,526	11,730	11,938	12,149	12,364	12,583	12,806
Accumulated depreciation	8,014	8,665	9,337	10,030	10,745	547	1,113	1,699	2,305	2,933	3,581	4,252	4,946	5,662	6,403
<b>shade structure</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	3	2	1	0	9	8	7	6	5	4	3	2	1	0	9
Replacement cost	13,010	13,240	13,474	13,712	13,955	14,202	14,453	14,709	14,969	15,234	15,504	15,778	16,057	16,341	16,630
Accumulated depreciation	9,107	10,592	12,127	13,712	1,396	2,840	4,336	5,884	7,485	9,140	10,853	12,622	14,451	16,341	1,663
<b>fire extinguishers</b>															
Useful life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remaining life	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Replacement cost	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS  
PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2036 through 1/1/2050

COMPONENT	1/1/2036	1/1/2037	1/1/2038	1/1/2039	1/1/2040	1/1/2041	1/1/2042	1/1/2043	1/1/2044	1/1/2045	1/1/2046	1/1/2047	1/1/2048	1/1/2049	1/1/2050
<b>directory boards</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	0	19	18	17	16	15	14	13	12	11	10	9	8	7	6
Replacement cost	3,513	3,575	3,638	3,702	3,768	3,835	3,903	3,972	4,042	4,114	4,187	4,261	4,336	4,413	4,491
Accumulated depreciation	3,513	179	364	555	754	959	1,171	1,390	1,617	1,851	2,094	2,344	2,602	2,868	3,144
<b>street monuments</b>															
Useful life	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	24	23	22
Replacement cost	305,748	311,160	316,668	322,273	327,977	333,782	339,690	345,703	351,822	358,049	364,386	370,836	377,400	384,080	390,878
Accumulated depreciation	171,219	186,696	202,668	219,146	236,143	253,674	271,752	290,391	309,603	329,405	349,811	370,836	15,096	30,726	46,905
<b>utility cart</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	5	4	3	2	1	0	19	18	17	16	15	14	13	12	11
Replacement cost	18,215	18,537	18,865	19,199	19,539	19,885	20,237	20,595	20,960	21,331	21,709	22,093	22,484	22,882	23,287
Accumulated depreciation	13,661	14,830	16,035	17,279	18,562	19,885	1,012	2,060	3,144	4,266	5,427	6,628	7,869	9,153	10,479
<b>patrol vehicle</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	4	3	2	1	0	9	8	7	6	5	4	3	2	1	0
Replacement cost	32,526	33,102	33,688	34,284	34,891	35,509	36,138	36,778	37,429	38,091	38,765	39,451	40,149	40,860	41,583
Accumulated depreciation	19,516	23,171	26,950	30,856	34,891	3,551	7,228	11,033	14,972	19,046	23,259	27,616	32,119	36,774	41,583
<b>water truck</b>															
Useful life	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Remaining life	11	10	9	8	7	6	5	4	3	2	1	0	14	13	12
Replacement cost	44,235	45,018	45,815	46,626	47,451	48,291	49,146	50,016	50,901	51,802	52,719	53,652	54,602	55,568	56,552
Accumulated depreciation	11,796	15,006	18,326	21,759	25,307	28,975	32,764	36,678	40,721	44,895	49,204	53,652	3,640	7,409	11,310
<b>weather stations</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	6	5	4	3	2	1	0	19	18	17	16	15	14	13	12
Replacement cost	6,505	6,620	6,737	6,856	6,977	7,100	7,226	7,354	7,484	7,616	7,751	7,888	8,028	8,170	8,315
Accumulated depreciation	4,554	4,965	5,390	5,828	6,279	6,745	7,226	368	748	1,142	1,550	1,972	2,408	2,860	3,326
<b>emergency equipment</b>															
Useful life	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Remaining life	2	1	0	9	8	7	6	5	4	3	2	1	0	9	8
Replacement cost	13,010	13,240	13,474	13,712	13,955	14,202	14,453	14,709	14,969	15,234	15,504	15,778	16,057	16,341	16,630
Accumulated depreciation	10,408	11,916	13,474	1,371	2,791	4,261	5,781	7,355	8,981	10,664	12,403	14,200	16,057	1,634	3,326
<b>electric generator</b>															
Useful life	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Remaining life	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
Replacement cost	1,301	1,324	1,347	1,371	1,395	1,420	1,445	1,471	1,497	1,523	1,550	1,577	1,605	1,633	1,662
Accumulated depreciation	65	132	202	274	349	426	506	588	674	762	853	946	1,043	1,143	1,247
<b>Contingency - 5%</b>	28,090	8,100	15,661	52,849	13,837	42,845	11,329	11,154	19,866	17,098	33,876	36,429	16,428	35,175	204,179
<b>TOTAL Accumulated depreciation</b>	<b>3,396,103</b>	<b>3,399,331</b>	<b>3,846,876</b>	<b>4,187,584</b>	<b>3,710,345</b>	<b>4,097,408</b>	<b>3,850,033</b>	<b>4,281,995</b>	<b>4,744,584</b>	<b>5,037,103</b>	<b>5,421,635</b>	<b>5,468,051</b>	<b>5,452,034</b>	<b>5,893,417</b>	<b>6,122,651</b>

# CONDITION ASSESSMENT

This **Condition Assessment** is an evaluation of those major components that are subject to deterioration at a predictable rate and within a thirty (30) year projection of the study. A threshold of \$500 has been utilized in this report, and therefore any component with an average cost of less than that would be presumed to be funded from the operating account. Those elements with anticipated life expectancies of more than thirty (30) years (i.e. concrete surfaces, building superstructures, sewers, main electrical systems etc.) have, for the purposes of this study been defined as "lifetime components".

Estimated life expectancies and life cycles are based upon conditions that were readily visible and accessible at the time of the survey (which involved no destructive or intrusive methods of examination). RSI's field personnel access as many common areas as practicable. However, some random evaluation procedures were inevitable (i.e. not every square foot of roofing was inspected, and in the case of multiplicity of components, at least 25% were randomly observed). Only limited evaluations (i.e. less than 10% were made of exclusive use common areas, as these could only be properly accessed via the "separate interests". All quantities, types, and descriptions of components, where practical, were verified by field observation. Although the survey may identify design and/or installation deficiencies with certain components, this is done so in a limited manner. It is not the intent of this report to provide a comprehensive listing of construction deficiencies. If the association has concerns with regards to such matters, the advice of appropriately qualified specialists should be sought. The survey also relies upon the Association's CC & R's and information supplied by other parties, which may have included one or more of the following: the association's community manager; the board of directors; owners/occupants; contractors; and specialist consultants. The results are based upon the experience of the inspector, contractor bids and published cost estimating information (with local adjustment factors).

Invariably some assumptions must be made in the compilation of this type of report. Anticipated events may not materialize, and unpredictable circumstances could well occur. This report should only be considered as a tool for assistance in compilation of the association's budget and not as an all-encompassing prediction of future events. Rates of deterioration and repair/replacement costs frequently vary, and such variations could significantly affect the content of the study. It is therefore imperative that the study be updated on a yearly basis and that a Condition Assessment be performed at least every 3 years.

**DATE OF SURVEY:** January 5, 2020  
**INSPECTOR(S):** Scott Clements, Cai Deering  
**OTHERS PRESENT:** None



**PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**



<b>CATEGORY:</b>	ROOF/DECKS	
<b>COMPONENT(S):</b>	CONCRETE TILE ROOF	<b>ID#(S)</b> 0101



**CONCRETE TILE ROOF (TYPICAL)**

**OBSERVATIONS:** *This component includes the concrete tile roofing (sloped) on the caretaker building. It appeared to be in average condition. Although the tile itself has a life expectancy of more than 25 years, replacement typically becomes necessary because of degradation of the underlayment. The remaining life expectancy is based upon the estimated age of the roofing, as the underlayment was not visible.*

<b>TYPICAL USEFUL LIFE:</b>	25 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	8 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 9,750

**TO PROTECT YOUR INVESTMENT:** *Periodic maintenance should include an examination for any broken tiles, which should be replaced as necessary. All flashings should also be regularly examined and re-sealed as necessary. In addition, any valley flashings should be cleared of debris, which can cause damming and associated leakage. A maintenance contract with a qualified contractor is recommended.*

<b>CATEGORY:</b>	ROOF/DECKS	
<b>COMPONENT(S):</b>	STANDING SEAM ROOF - CLUBHOUSE	<b>ID#(S)</b> 0102



**STANDING SEAM ROOF - CLUBHOUSE (TYPICAL)**

**OBSERVATIONS:** *This component includes the standing seam roofing (sloped/metal) on the clubhouse. It appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	75 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	60 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 104,500

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component other than eventual painting. A maintenance contract with a qualified contractor is recommended.*

<b>CATEGORY:</b>	ROOF/DECKS	
<b>COMPONENT(S):</b>	STANDING SEAM ROOF - GUARDHOUSE	<b>ID#(S)</b> 0103



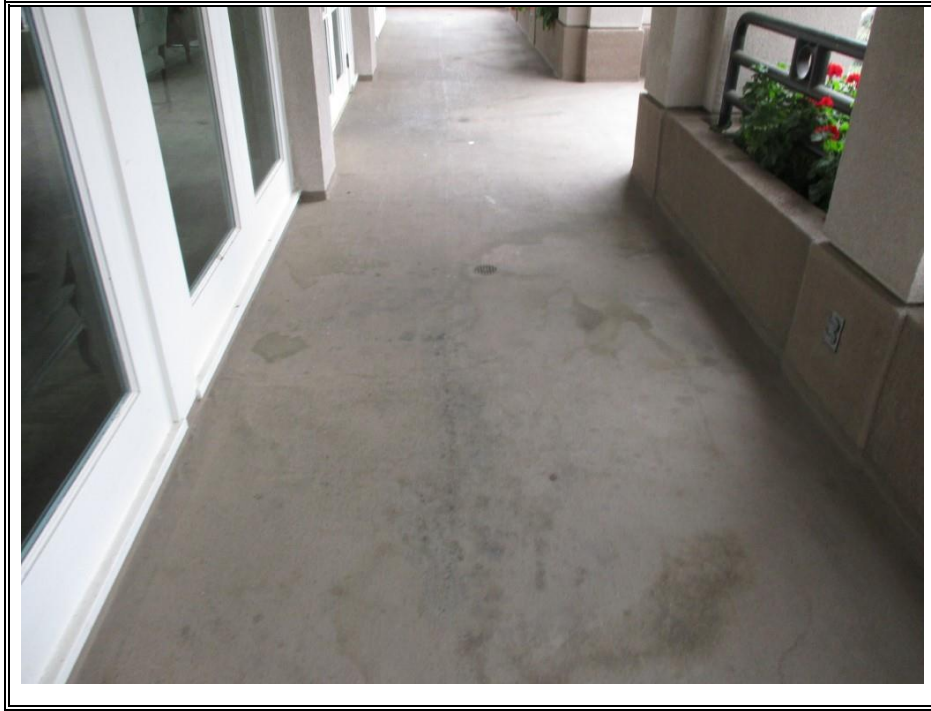
**STANDING SEAM ROOF - GUARDHOUSE (TYPICAL)**

**OBSERVATIONS:** *This component includes the standing seam roofing (sloped/metal) on the guard house. It appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	75 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	60 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 36,100

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component other than eventual painting. A maintenance contract with a qualified contractor is recommended.*

<b>CATEGORY:</b>	ROOF/DECKS	
<b>COMPONENT(S):</b>	MEMBRANE DECKS-RESURFACE	<b>ID#(S)</b> 0104



**MEMBRANE DECKS-RESURFACE (TYPICAL)**

**OBSERVATIONS:** *This component includes the membrane deck surfaces at the clubhouse. We were informed they are scheduled for resurfacing. Resurfacing of these areas is critical to prevent internal damage to the structural elements and possible leakage into areas that are located adjacent to, or beneath these decks. The average component cost does not provide for any possible repairs/replacement of substrate damage that is sometimes discovered upon future removal of the deck surfacing.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 14,250

**TO PROTECT YOUR INVESTMENT:** *Maintenance of membrane deck surfaces entails cleaning, periodic examination for, and repair of, any cracks or deterioration. Ideally, re-sealing of the surface should be performed every 4-5 years to obtain the greatest life expectancy from this component. Installations such as carpeting or tile can impair the waterproofing and sometimes change drainage patterns, and accordingly should be discouraged. Patio furniture feet, etc. should be properly protected and potted plants should be elevated on suitable drained platforms.*



<b>CATEGORY:</b>	ROOF/DECKS	
<b>COMPONENT(S):</b>	MEMBRANE DECKS-COATING	<b>ID#(S)</b> 0105



**MEMBRANE DECKS-COATING (TYPICAL)**

**OBSERVATIONS:** *This component includes the coating for the membrane deck surfaces. We were informed they are scheduled for resurfacing.*

<b>TYPICAL USEFUL LIFE:</b>	4 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 3,350

**TO PROTECT YOUR INVESTMENT:** *Maintenance of membrane deck surfaces entails cleaning, periodic examination for, and repair of, any cracks or deterioration. Ideally, re-sealing of the surface should be performed every 4-5 years to obtain the greatest life expectancy from this component. Installations such as carpeting or tile can impair the waterproofing and sometimes change drainage patterns, and accordingly should be discouraged. Patio furniture feet, etc. should be properly protected and potted plants should be elevated on suitable drained platforms.*

**CATEGORY:** STRUCTURE

**COMPONENT(S):** FOUNDATIONS/STRUCTURAL FRAMES

**ID#(S)** 0201



**FOUNDATIONS/STRUCTURAL FRAMES (TYPICAL)**

**OBSERVATIONS:** *This component includes the foundations and structural frames, along with the exterior surfaces of the caretaker building, clubhouse, and guardhouse. Provided there are no major catastrophes, the proper drainage principles are maintained and that structural pest control procedures are adhered to, these would normally be considered lifetime components for which no reserve budget would be necessary.*

**TYPICAL USEFUL LIFE:** 30+ YEAR(S)

**ESTIMATED REMAINING LIFE:** 30+ YEAR(S)

**AVERAGE COMPONENT COST:** \$ 0

**TO PROTECT YOUR INVESTMENT:** *It is important that all grade levels be maintained 4-6 inches below the lowest edge of the structural frame. In addition, all grading should be properly sloped away from the structures for drainage and all downspouts should discharge onto hardscape areas or splash blocks such that rainwater is directed away from the structures.*

<b>CATEGORY:</b>	STRUCTURE	
<b>COMPONENT(S):</b>	STRUCTURAL PEST CONTROL	<b>ID#(S)</b> 0202



#### STRUCTURAL PEST CONTROL (TYPICAL)

**OBSERVATIONS:** *This component addresses the potential fumigation of the clubhouse, guardhouse, and caretaker building. When and where an infestation of wood destroying pests or organisms occurs, and how severe the infestation will be, is difficult to predict. The California Bureau of Real Estate (BRE), per the "Operating Cost Manual", suggests that annual inspections be performed to discover any infestation in its early stages before it becomes a serious problem. It previously required that associations establish a reserve for fumigation of all structures on at least a 12-year basis. This is now considered optional; however, it would be prudent to budget for future fumigation in the event it becomes necessary. The frequency for fumigation tends to be greater in ocean environments, while decreasing further inland, especially in desert environments. It is suggested that further evaluation be obtained from a licensed pest control operator.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 7,700

**TO PROTECT YOUR INVESTMENT:** *It is suggested that a regular and on-going maintenance program be established with a reputable licensed pest control operator. Such a program can minimize the necessity for fumigation. In addition, loose or cracked siding or stucco, peeling paint and gaps at trim around windows and doors should be repaired accordingly as to prevent moisture from making its way into the framing and providing an environment for termite infestation, fungus, and/or mold. It is recommended that planned inspection(s) be performed prior to repainting being done to identify & correct/repair these situations. Other situations that should be monitored with respect to termite infestation include low foundation walls, cracks in foundation walls, leaking pipes, over-watered landscape surrounding the structure, and damaged or nonexistent gutters and downspouts that discharge near the perimeter of the structures.*

**CATEGORY:**            *STRUCTURE*

**COMPONENT(S):**    *GARAGE DOOR*

**ID#(S)**    *0203*



**GARAGE DOOR (TYPICAL)**

**OBSERVATIONS:** *This component includes the aluminum roll-up doors at the caretaker building and guardhouse, respectively. They appeared to be in good condition.*

<b>TYPICAL USEFUL LIFE:</b>	<i>20 YEAR(S)</i>
<b>ESTIMATED REMAINING LIFE:</b>	<i>9 YEAR(S)</i>
<b>AVERAGE COMPONENT COST:</b>	<i>\$ 3,700</i>

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed, other than regular cleaning.*



<b>CATEGORY:</b>	STRUCTURE	
<b>COMPONENT(S):</b>	POOL TRELLIS - REPAIR	<b>ID#(S)</b> 0204



**POOL TRELLIS - REPAIR (TYPICAL)**

**OBSERVATIONS:** *This component includes the wood trellis with metal caps at the pool area. It would typically have an anticipated useful life expectancy beyond the scope of this report (30 years). However, an allowance for regular repairs and maintenance has been provided.*

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 50,000

**TO PROTECT YOUR INVESTMENT:** *The wood arbors should be regularly examined for potential decay, which should be incorporated as part of the regular pest control maintenance program. All damaged areas and loose boards should be repaired as necessary. Re-painting/staining is advocated at 4-year intervals for longevity of this component.*

**CATEGORY:** PAINT

**COMPONENT(S):** EXTERIOR FLATWORK - CLUBHOUSE

**ID#(S)** 0301



**EXTERIOR FLATWORK - CLUBHOUSE (TYPICAL)**

**OBSERVATIONS:** This component includes the painted surfaces of the stucco, and a limited amount of trim, on the exterior of the clubhouse. They appeared to be in average to aging condition.

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 4,950

**TO PROTECT YOUR INVESTMENT:** Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, protection of the underlying component and prevention of termite infestation. All peeling paint should be sanded / scraped and bare areas properly primed prior to any finish paint. Any splits and cracks should be sealed with appropriate materials. In addition, all openings of windows and doors should be examined prior to painting and re-caulked if required.

<b>CATEGORY:</b>	PAINT		
<b>COMPONENT(S):</b>	EXTERIOR FLATWORK - CARETAKERBUILDING	<b>ID#(S)</b>	0302



**EXTERIOR FLATWORK - CARETAKERBUILDING (TYPICAL)**

**OBSERVATIONS:** *This component includes the painted surfaces of the stucco, and a limited amount of trim, on the exterior of the caretaker building. They appeared to be in an average to aging condition.*

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 1,700

**TO PROTECT YOUR INVESTMENT:** *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, protection of the underlying component and prevention of termite infestation. All peeling paint should be sanded / scraped and bare areas properly primed prior to any finish paint. Any splits and cracks should be sealed with appropriate materials. In addition, all openings of windows and doors should be examined prior to painting and re-caulked if required.*

**CATEGORY:** PAINT

**COMPONENT(S):** EXTERIOR FLATWORK - GUARDHOUSE

**ID#(S)** 0303



**EXTERIOR FLATWORK - GUARDHOUSE (TYPICAL)**

**OBSERVATIONS:** *This component includes the painted surfaces of the stucco, and a limited amount of trim, on the exterior of the guardhouse. They appeared to be in an average to aging condition.*

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 1,600

**TO PROTECT YOUR INVESTMENT:** *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, protection of the underlying component and prevention of termite infestation. All peeling paint should be sanded / scraped and bare areas properly primed prior to any finish paint. Any splits and cracks should be sealed with appropriate materials. In addition, all openings of windows and doors should be examined prior to painting and re-caulked if required.*



**CATEGORY:** PAINT

**COMPONENT(S):** DOORS

**ID#(S)** 0304



**DOORS (TYPICAL)**

**OBSERVATIONS:** *This component includes the painted surfaces of the doors. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	3 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 4,500

**TO PROTECT YOUR INVESTMENT:** *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, protection of the underlying component and prevention of termite infestation. All peeling paint should be sanded / scraped and bare areas properly primed prior to any finish paint. Any splits and cracks should be sealed with appropriate materials. In addition, all openings of doors should be examined prior to painting and re-caulked if required.*

<b>CATEGORY:</b>	<i>PAINT</i>	
<b>COMPONENT(S):</b>	<i>INTERIOR FLATWORK</i>	<b>ID#(S)</b> 0305



**INTERIOR FLATWORK (TYPICAL)**

**OBSERVATIONS:** *This component includes the painted surfaces of the stairwells and internal hallways in the clubhouse, guardhouse, and caretaker building. They appeared to be in average condition.*

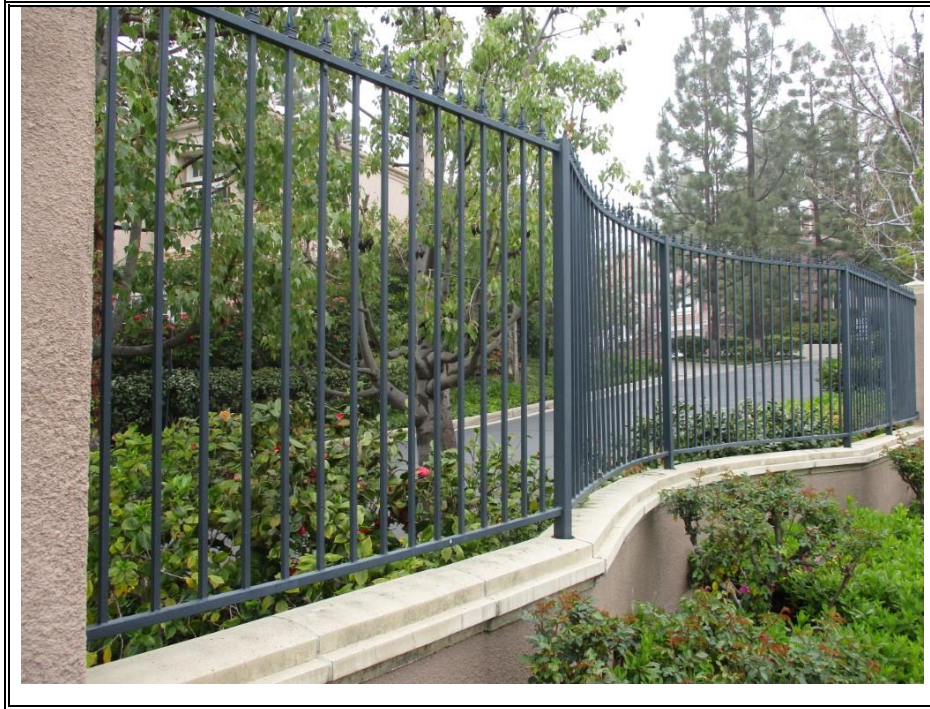
<b>TYPICAL USEFUL LIFE:</b>	<b>5 YEAR(S)</b>
<b>ESTIMATED REMAINING LIFE:</b>	<b>3 YEAR(S)</b>
<b>AVERAGE COMPONENT COST:</b>	<b>\$ 12,400</b>

**TO PROTECT YOUR INVESTMENT:** *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, protection of the underlying component and prevention of termite infestation. All peeling paint should be sanded / scraped and bare areas properly primed prior to any finish paint. Any splits and cracks should be sealed with appropriate materials. In addition, all openings of windows and doors should be examined prior to painting and re-caulked if required.*

**CATEGORY:** PAINT

**COMPONENT(S):** IRONWORK

**ID#(S)** 0306



**IRONWORK (TYPICAL)**

**OBSERVATIONS:** *This component includes the painted surfaces of the wrought iron fencing, gates, and rails at the exteriors of the clubhouse, guardhouse, and caretaker buildings. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	3 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 7,450

**TO PROTECT YOUR INVESTMENT:** *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance, and for protection of the underlying component. All peeling paint should be sanded / scraped and bare areas properly primed prior to any finish paint. Any splits and cracks should be sealed with appropriate materials.*

<b>CATEGORY:</b>	PAINT	
<b>COMPONENT(S):</b>	PARKING STRIPES	<b>ID#(S)</b> 0307



**PARKING STRIPES (TYPICAL)**

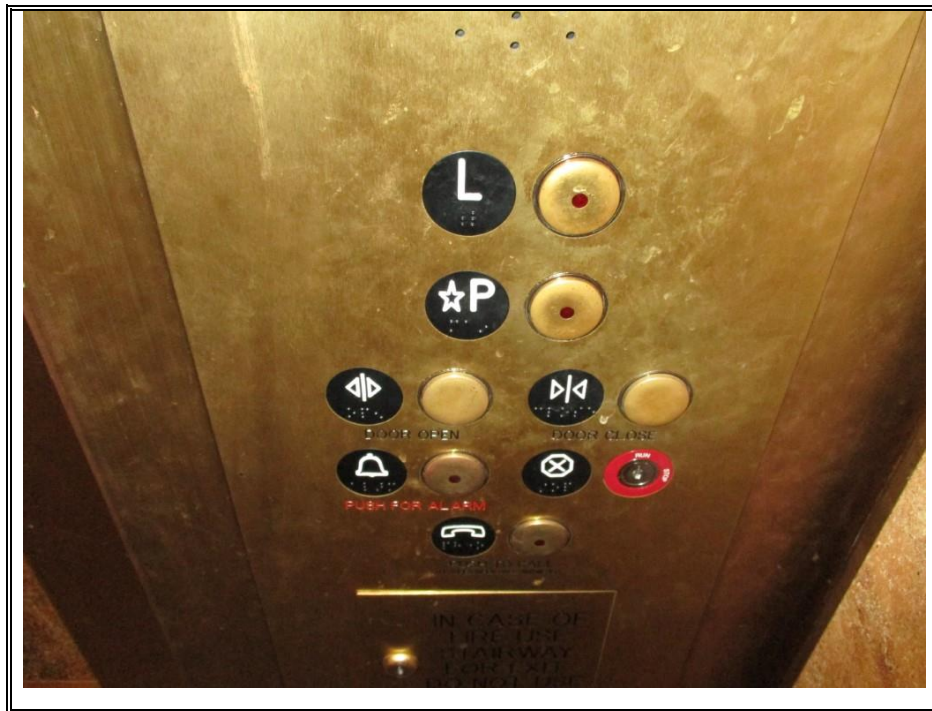
**OBSERVATIONS:** *This component includes the painted parking stripes that delineate the individual parking spaces. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	3 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 250

**TO PROTECT YOUR INVESTMENT:** *Cleaning and periodic "touch-up" of peeling and damaged surfaces is recommended for appearance. All peeling paint should be sanded / scraped prior to any finish paint.*



<b>CATEGORY:</b>	MECHANICAL	
<b>COMPONENT(S):</b>	ELEVATOR-MECHANICAL	<b>ID#(S)</b> 0401



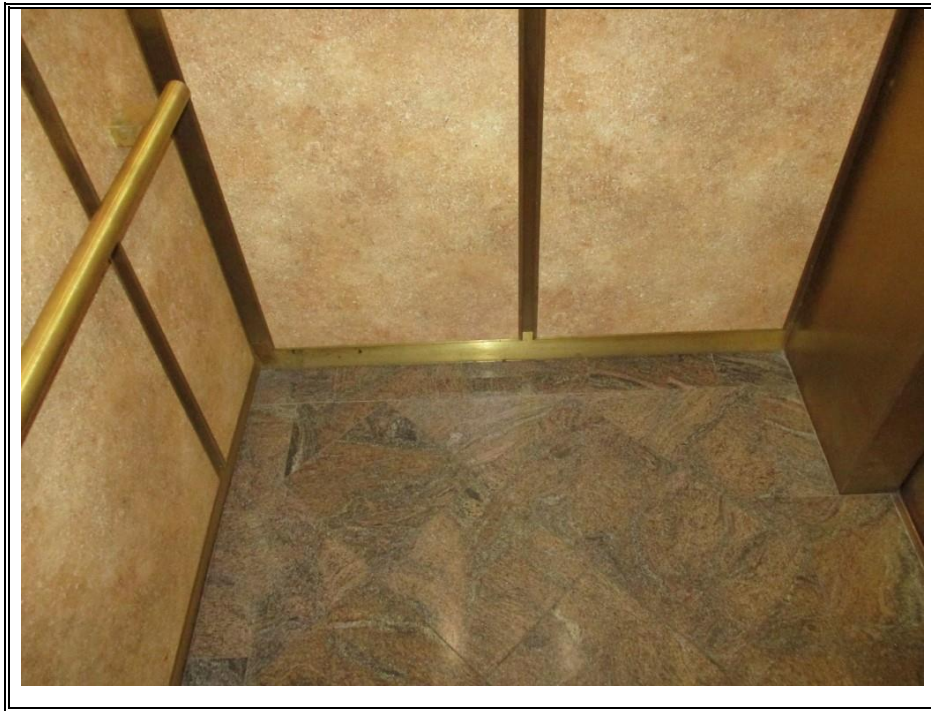
**ELEVATOR-MECHANICAL (TYPICAL)**

**OBSERVATIONS:** *This component includes the mechanical aspects of the elevator. The typical useful life is difficult to predict, and a rough estimate (allowance) for future upgrades has been provided. It is recommended that further evaluation be obtained from an elevator specialist.*

<b>TYPICAL USEFUL LIFE:</b>	25 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	14 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 25,000

**TO PROTECT YOUR INVESTMENT:** *We recommend obtaining a maintenance contract with a qualified specialist.*

<b>CATEGORY:</b>	MECHANICAL	
<b>COMPONENT(S):</b>	ELEVATOR-CAB REMODEL	<b>ID#(S)</b> 0402



**ELEVATOR-CAB REMODEL (TYPICAL)**

**OBSERVATIONS:** *This component provides for the remodeling of the elevator cab (interior). It appeared to be in average condition and well maintained.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	4 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 5,000

**TO PROTECT YOUR INVESTMENT:** *General surface cleaning of the elevator cab interior is recommended.*

<b>CATEGORY:</b>	MECHANICAL	
<b>COMPONENT(S):</b>	GATE OPERATORS-SWING ARM	<b>ID#(S)</b> 0403



**GATE OPERATORS-SWING ARM (TYPICAL)**

**OBSERVATIONS:** *This component includes the swing arm-type vehicle gate operators at the main entrance to the property. They appeared to be functional, but in an aging condition.*

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 12,000

**TO PROTECT YOUR INVESTMENT:** *Maintenance should include regular lubrication of all moving parts. It is suggested that a maintenance contract be obtained with a qualified specialist.*

<b>CATEGORY:</b>	MECHANICAL	
<b>COMPONENT(S):</b>	GATE OPERATORS-BARRIER	<b>ID#(S)</b> 0404



**GATE OPERATORS-BARRIER (TYPICAL)**

**OBSERVATIONS:** *This component includes the barrier-type vehicle gate operators at the guard house checkpoint. They were inaccessible for inspection (encased) and for reporting purposed their remaining lives have been estimated.*

<b>TYPICAL USEFUL LIFE:</b>	12 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	2 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 6,000

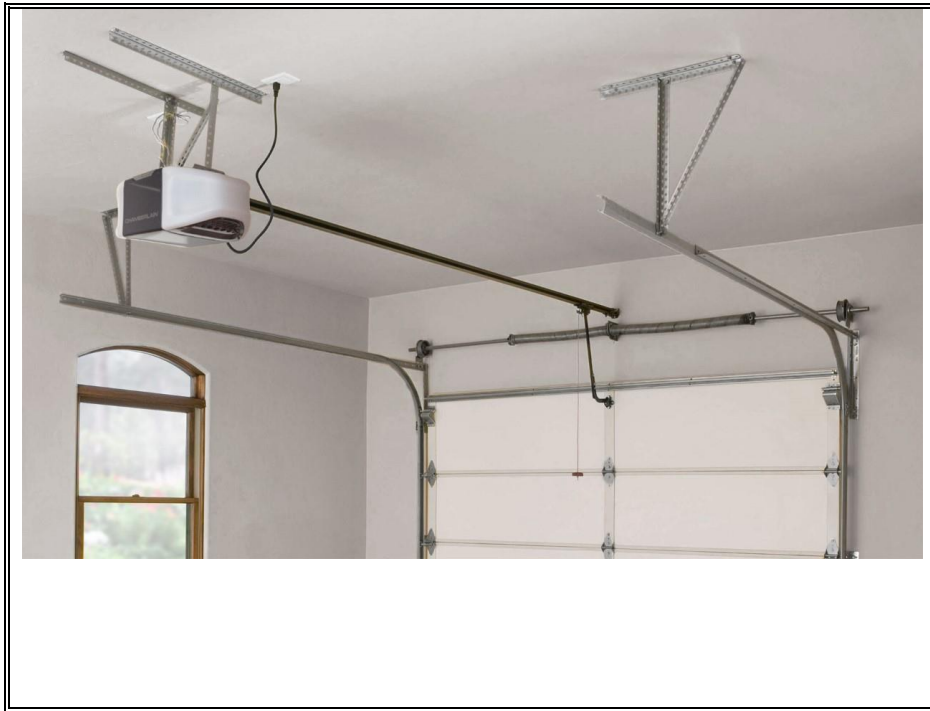
**TO PROTECT YOUR INVESTMENT:** *Maintenance should include regular lubrication of all moving parts. It is suggested that a maintenance contract be obtained with a qualified specialist.*



**CATEGORY:** MECHANICAL

**COMPONENT(S):** GATE OPERATOR-OVERHEAD

**ID#(S)** 0405



**GATE OPERATOR-OVERHEAD (TYPICAL)**

**OBSERVATIONS:** *This component includes an overhead-type vehicle gate operator in the guardhouse garage. It appeared to be in good condition.*

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	8 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 3,000

**TO PROTECT YOUR INVESTMENT:** *Maintenance should include regular lubrication of all moving parts. It is suggested that a maintenance contract be obtained with a qualified specialist.*

**CATEGORY:** MECHANICAL

**COMPONENT(S):** HEAT PUMP-CARETAKER BUILDING

**ID#(S)** 0406



**HEAT PUMP-CARETAKER BUILDING (TYPICAL)**

**OBSERVATIONS:** *This component includes a heat pump at the caretakers building. We were informed it was in good condition.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	2 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 5,600

**TO PROTECT YOUR INVESTMENT:** *The heat pump should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*

**CATEGORY:** MECHANICAL

**COMPONENT(S):** HEAT PUMPS-CLUBHOUSE

**ID#(S)** 0407



**HEAT PUMPS-CLUBHOUSE (TYPICAL)**

**OBSERVATIONS:** *This component includes the heat pumps at the clubhouse. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	7 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 10,400

**TO PROTECT YOUR INVESTMENT:** *The heat pump should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*

**CATEGORY:** MECHANICAL

**COMPONENT(S):** CONDENSER-CARETAKER BUILDING

**ID#(S)** 0408



**CONDENSER-CARETAKER BUILDING (TYPICAL)**

**OBSERVATIONS:** *This component includes the condenser for the air conditioning system at the caretaker building. It appeared to be in an aging condition.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	2 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 3,400

**TO PROTECT YOUR INVESTMENT:** *The condenser should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*



**CATEGORY:** MECHANICAL

**COMPONENT(S):** CONDENSERS-CLUBHOUSE

**ID#(S)** 0409



**CONDENSERS-CLUBHOUSE (TYPICAL)**

**OBSERVATIONS:** *This component includes the condensers for the air conditioning system at the clubhouse. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	7 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 6,400

**TO PROTECT YOUR INVESTMENT:** *The condensers should be serviced twice a year. We recommend obtaining a maintenance contract with a reputable licensed heating/air conditioning company.*

<b>CATEGORY:</b>	PLUMBING	
<b>COMPONENT(S):</b>	DISTRIBUTION PIPING	<b>ID#(S)</b> 0501



**DISTRIBUTION PIPING (TYPICAL)**

**OBSERVATIONS:** *This component includes the copper distribution piping that provides potable water to the three buildings. The visible portions appeared to be in average condition and no problems were observed or reported. Although previously considered to be a lifetime component, copper piping has more recently been found to fail as early as 15 years after installation. This is suspected to be primarily caused by changes in the chemical makeup of potable water due to the U.S. Environmental Protection Agency's (EPA) Safe Water Drinking Act and the Lead and Copper Rule (LCR). For purposes of reporting, an approximate time frame of 40 years has been assumed for future replacement. A rough cost estimate has been provided. It is recommended that further evaluation be obtained from a licensed plumbing consultant / contractor, as well as consideration of an epoxy pipe lining system.*

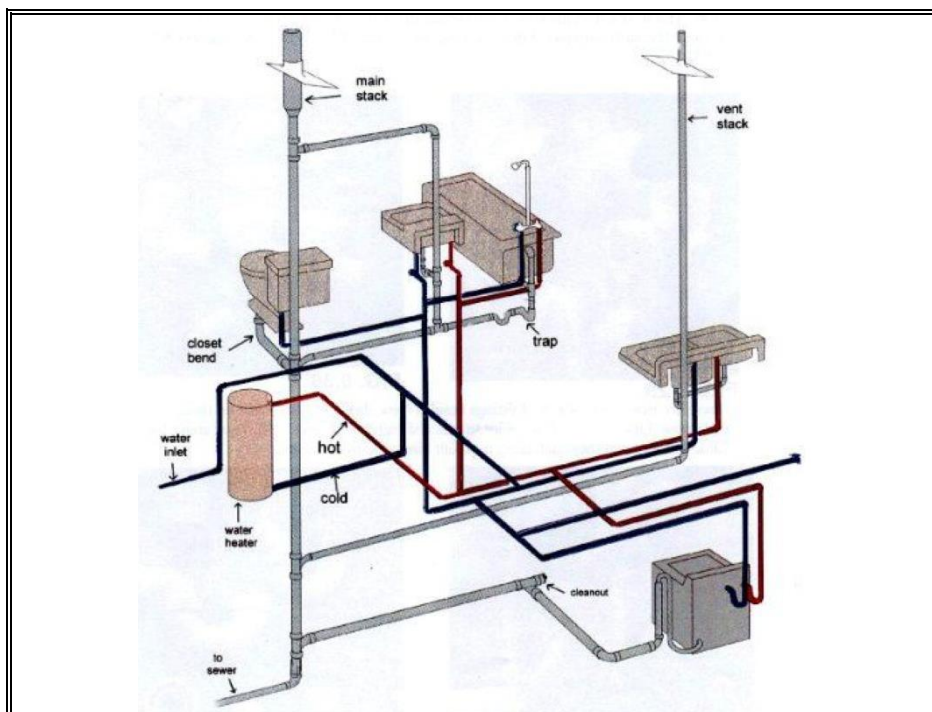
<b>TYPICAL USEFUL LIFE:</b>	40 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	10 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 22,500

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance is needed for the piping other than periodic examination for leaking, especially in the garage area. Any leaks should be promptly repaired upon discovery, as any wood or soil that is kept constantly moist provides ideal conditions for termites. Consideration may be given to professionally installing a water treatment system and / or an epoxy pipe lining system, which would serve to enhance the longevity of the piping.*

**CATEGORY:** PLUMBING

**COMPONENT(S):** DRAINAGE/SEWER PIPING

**ID#(S)** 0502



**DRAINAGE/SEWER PIPING (TYPICAL)**

**OBSERVATIONS:** *This component addresses the sewer and drainage piping. The visible portions appeared to be in average condition and no problems were observed or reported. No amount has been provided for complete replacement as the piping would typically have a life well in excess of the scope of this projection and would therefore be considered a lifetime component.*

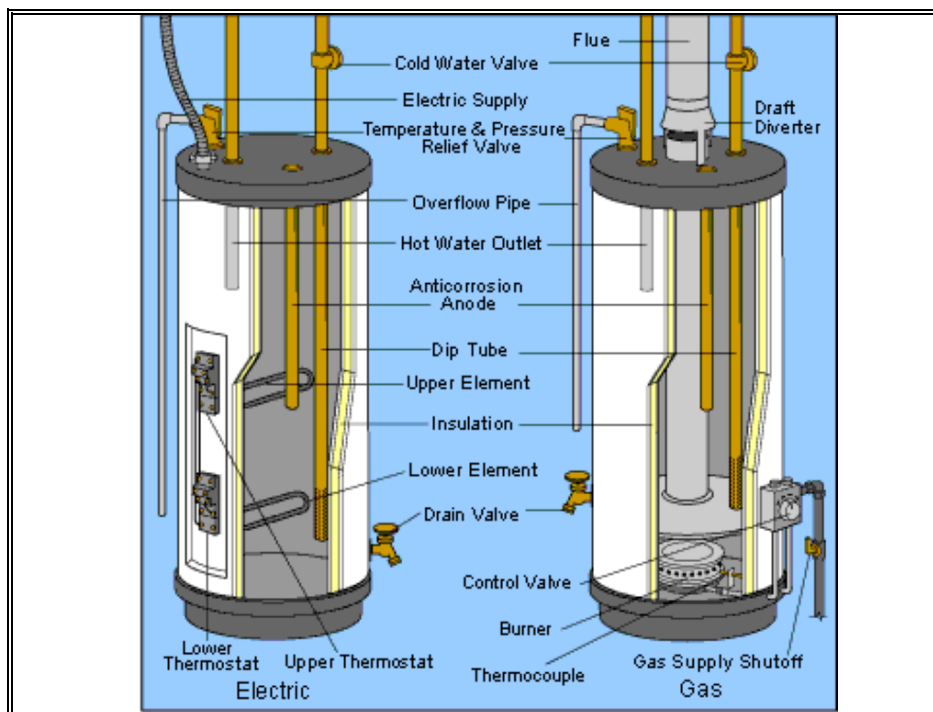
<b>TYPICAL USEFUL LIFE:</b>	<i>n/a YEAR(S)</i>
<b>ESTIMATED REMAINING LIFE:</b>	<i>n/a YEAR(S)</i>
<b>AVERAGE COMPONENT COST:</b>	<i>\$ 0</i>

**TO PROTECT YOUR INVESTMENT:** *Occasional routing should be performed to ensure that the drainage system is free flowing.*

**CATEGORY:** PLUMBING

**COMPONENT(S):** WATER HEATER – CARETAKER BUILDING

**ID#(S)** 0503



**WATER HEATER – CARETAKER BUILDING (TYPICAL)**

**OBSERVATIONS:** This component includes a “Rinnai” tankless water heater at the caretaker building. We were informed it was in good condition.

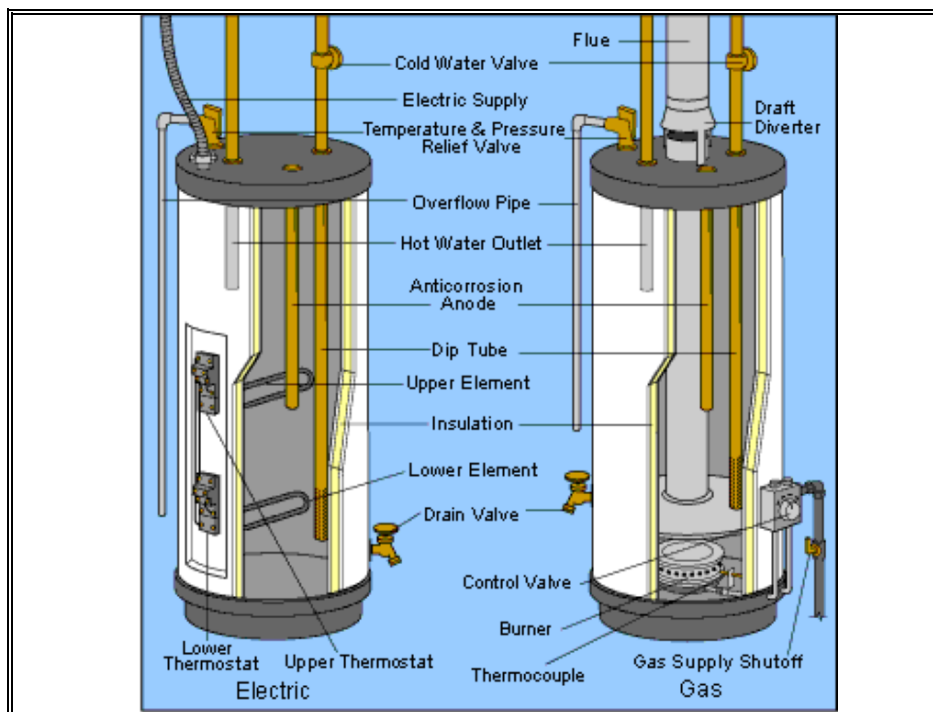
<b>TYPICAL USEFUL LIFE:</b>	12 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	8 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 2,400

**TO PROTECT YOUR INVESTMENT:** Maintenance should include periodic draining of a few gallons of water from the drain cock to relieve sediment build-up. A regular safety check-up by the local utility company (if available) or licensed plumbing contractor is also suggested.

**CATEGORY:** PLUMBING

**COMPONENT(S):** WATER HEATERS- CLUBHOUSE

**ID#(S)** 0504



**WATER HEATERS- CLUBHOUSE (TYPICAL)**

**OBSERVATIONS:** This component includes the point of use water heaters at the clubhouse restrooms and kitchen. They appeared to be in average condition; however, a visual examination cannot make predictions as to future performance (i.e. even with correct maintenance, these units can fail without warning).

<b>TYPICAL USEFUL LIFE:</b>	6 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	3 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 2,250

**TO PROTECT YOUR INVESTMENT:** Maintenance should include periodic draining of a few gallons of water from the drain cock to relieve sediment build-up. A regular safety check-up by the local utility company (if available) or licensed plumbing contractor is also suggested.



<b>CATEGORY:</b>	PLUMBING	
<b>COMPONENT(S):</b>	DRINKING FOUNTAINS	<b>ID#(S)</b> 0505



**DRINKING FOUNTAINS (TYPICAL)**

**OBSERVATIONS:** *This component includes the chilled water drinking fountains at the clubhouse. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	12 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	2 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 2,700

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component.*

<b>CATEGORY:</b>	<i>ELECTRICAL</i>	
<b>COMPONENT(S):</b>	<i>SURVEILLANCE CAMERA SYSTEM</i>	<b>ID#(S)</b> 0601



**SURVEILLANCE CAMERA SYSTEM (TYPICAL)**

**OBSERVATIONS:** *This component includes the cameras, monitor, and recorder for the surveillance camera system at the main entrance in the guard house. The system appeared to be in good condition.*

<b>TYPICAL USEFUL LIFE:</b>	<i>5 YEAR(S)</i>
<b>ESTIMATED REMAINING LIFE:</b>	<i>3 YEAR(S)</i>
<b>AVERAGE COMPONENT COST:</b>	<i>\$ 74,000</i>

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component, although minor operational issues are typically encountered.*

**CATEGORY:** ELECTRICAL

**COMPONENT(S):** CARD READER

**ID#(S)** 0602



**CARD READER (TYPICAL)**

**OBSERVATIONS:** *This component includes a card reader system, including a card reader, a transmitter, and a control panel for the gate operators. It appeared to be in an aging condition.*

<b>TYPICAL USEFUL LIFE:</b>	12 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 45,000

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component, although minor operational issues are typically encountered.*



**CATEGORY:** ELECTRICAL

**COMPONENT(S):** FIRE ALARM SYSTEM

**ID#(S)** 0603



**FIRE ALARM SYSTEM (TYPICAL)**

**OBSERVATIONS:** *This component includes the fire alarm system at the clubhouse. It appeared to be in an aging condition.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 2,000

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component, although minor operational issues are typically encountered.*

<b>CATEGORY:</b>	<i>ELECTRICAL</i>	
<b>COMPONENT(S):</b>	<i>LIGHTING-STREET LAMP POST SIGNS</i>	<b>ID#(S)</b> 0604



**LIGHTING-STREET LAMP POST SIGNS (TYPICAL)**

**OBSERVATIONS:** *This component includes the lighted street signs atop street lamp posts. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	20 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	9 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 9,450

**TO PROTECT YOUR INVESTMENT:** *Maintenance would entail periodically checking the fixtures to make sure that they are secure. Also, occasional examination for, and changing of burned out bulbs would be prudent. In addition, cleaning of the fixtures is recommended on an as-needed basis.*

<b>CATEGORY:</b>	<i>ELECTRICAL</i>	
<b>COMPONENT(S):</b>	<i>LIGHTING-BOLLARD</i>	<b>ID#(S)</b> 0605



**LIGHTING-BOLLARD (TYPICAL)**

**OBSERVATIONS:** *This component includes the bollard type light fixtures along the walkways. They appeared to be in average condition. The external location of these fixtures usually makes them subject to a greater rate of deterioration due to exposure to the elements. Also, it is often desirable to replace these fixtures as they eventually become dated and/or more energy efficient options become available.*

<b>TYPICAL USEFUL LIFE:</b>	20 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	9 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 49,500

**TO PROTECT YOUR INVESTMENT:** *Maintenance would entail periodically checking the fixtures to make sure that they are secure. Also, occasional examination for, and changing of burned out bulbs would be prudent. In addition, cleaning of the fixtures is recommended on an as-needed basis.*

<b>CATEGORY:</b>	<i>ELECTRICAL</i>	
<b>COMPONENT(S):</b>	<i>LIGHTING-STREET</i>	<b>ID#(S)</b> 0606



**LIGHTING-STREET (TYPICAL)**

**OBSERVATIONS:** *This component includes the light fixtures along the streets. They appeared to be in average condition. These types of fixtures are typically subject to a greater level of deterioration from the elements.*

<b>TYPICAL USEFUL LIFE:</b>	20 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	8 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 136,500

**TO PROTECT YOUR INVESTMENT:** *Maintenance would entail periodically checking the fixtures to make sure that they are secure. Also, occasional examination for, and changing of burned out bulbs would be prudent. In addition, cleaning of the fixtures is recommended on an as-needed basis.*

**CATEGORY:** ELECTRICAL

**COMPONENT(S):** LIGHTING-LANDSCAPE

**ID#(S)** 0607



**LIGHTING-LANDSCAPE (TYPICAL)**

**OBSERVATIONS:** *This component includes an allowance for the periodic repair and replacement of the light fixtures in the landscaped areas. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	12 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	8 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 11,000

**TO PROTECT YOUR INVESTMENT:** *Maintenance would entail periodically checking the fixtures to make sure that they are secure. Also, occasional examination for, and changing of burned out bulbs would be prudent. In addition, cleaning of the fixtures is recommended on an as-needed basis.*



<b>CATEGORY:</b>	ELECTRICAL	
<b>COMPONENT(S):</b>	LIGHTING-TENNIS/BASKETBALL	<b>ID#(S)</b> 0608



**LIGHTING-TENNIS/BASKETBALL (TYPICAL)**

**OBSERVATIONS:** *This component includes the light fixtures at the tennis and basketball courts. They appeared to be in average condition. These types of fixtures are typically subject to a greater level of deterioration from the elements.*

<b>TYPICAL USEFUL LIFE:</b>	20 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	10 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 37,800

**TO PROTECT YOUR INVESTMENT:** *Maintenance would entail periodically checking the fixtures to make sure that they are secure. Also, occasional examination for, and changing of burned out bulbs would be prudent. In addition, cleaning of the fixtures is recommended on an as-needed basis.*

**CATEGORY:** ELECTRICAL

**COMPONENT(S):** RADIO EQUIPMENT

**ID#(S)** 0609



**RADIO EQUIPMENT (TYPICAL)**

**OBSERVATIONS:** *This component includes the handheld radio equipment. It appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	3 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 5,500

**TO PROTECT YOUR INVESTMENT:** *Refer to manufactures instructions on maintenance and cleaning.*



**CATEGORY:** FLOORING

**COMPONENT(S):** CARPETING

**ID#(S)** 0701



**CARPETING (TYPICAL)**

**OBSERVATIONS:** *This component includes the carpeting in the clubhouse. It appeared to be in aging condition.*

<b>TYPICAL USEFUL LIFE:</b>	6 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 17,500

**TO PROTECT YOUR INVESTMENT:** *Maintenance should entail regular vacuum cleaning (from once weekly to as often as daily for high traffic areas). Spots and spills should be removed as soon as possible to prevent permanent staining. Deep cleaning should be performed on an as-needed basis (before soil is noticeable – usually not more than once every one or two years) and fluorochemical treatment applied immediately after. Damaged areas should be repaired as they can create a trip hazard resulting in association liability.*

<b>CATEGORY:</b>	<i>FLOORING</i>	
<b>COMPONENT(S):</b>	<i>RUBBER</i>	<b>ID#(S)</b> 0702



**RUBBER (TYPICAL)**

**OBSERVATIONS:** *This component includes the rubber flooring in the gym. It appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	6 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	3 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 3,750

**TO PROTECT YOUR INVESTMENT:** *Maintenance would entail regular cleaning with a mild detergent solution and warm water (care should be exercised to not flood the flooring. Lifting seams, corners, etc. should be re-glued and damaged areas repaired as necessary.*

**CATEGORY:** POOL/SPA

**COMPONENT(S):** PLASTER-POOL

**ID#(S)** 0801



**PLASTER-POOL (TYPICAL)**

**OBSERVATIONS:** *This component includes the plaster lining of the pool. It appeared to be in an aging condition. Coarseness of the plaster, which occurs over time, is conducive to algae growth and can be injurious to users of the pool (potential association liability).*

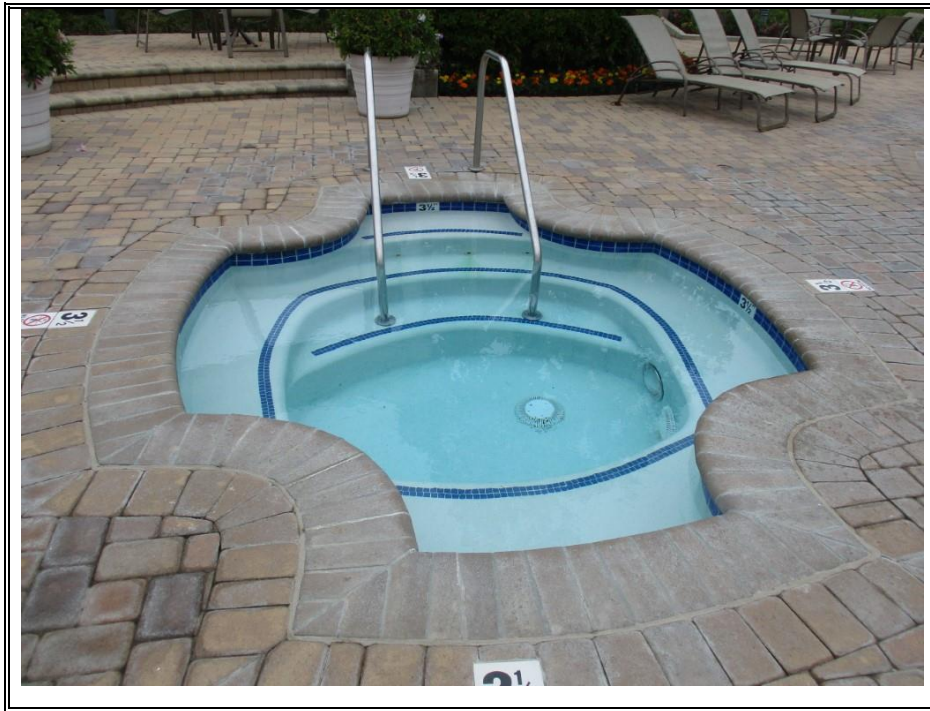
<b>TYPICAL USEFUL LIFE:</b>	8 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	3 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 10,350

**TO PROTECT YOUR INVESTMENT:** *Maintenance of a clean surface and proper chemical balance is essential for the longevity of the plaster lining.*

**CATEGORY:** POOL/SPA

**COMPONENT(S):** PLASTER-SPA

**ID#(S)** 0802



**PLASTER-SPA (TYPICAL)**

**OBSERVATIONS:** *This component includes the plaster lining of the spa. It appeared to be in an aging condition. Coarseness of the plaster, which occurs over time, is conducive to algae growth and can be injurious to users of the spa (potential association liability).*

<b>TYPICAL USEFUL LIFE:</b>	6 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 2,950

**TO PROTECT YOUR INVESTMENT:** *Maintenance of a clean surface and proper chemical balance is essential for the longevity of the plaster lining.*



<b>CATEGORY:</b>	POOL/SPA	
<b>COMPONENT(S):</b>	CONCRETE DECK - PAVERS	<b>ID#(S)</b> 0803



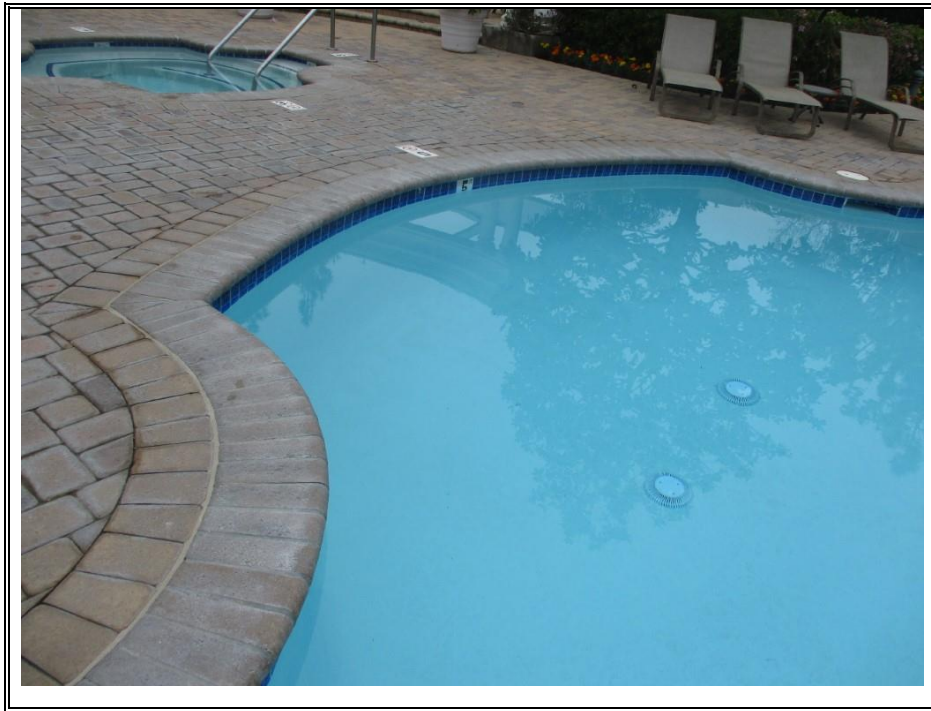
**CONCRETE DECK - PAVERS (TYPICAL)**

**OBSERVATIONS:** *This component includes the concrete paver surfaces at the pool area. They appeared to be in average condition and no significant issues were observed or reported. Decks near water features are subject to additional deterioration due to added moisture, chemicals and pedestrian traffic, and are therefore prone to discoloration, pitting, and scaling. It may be decided to eventually replace the surfaces for aesthetics and functionality. Otherwise, concrete areas are generally considered a lifetime component and therefore no amount has been budgeted for replacement. Occasional repairs would typically be funded from the operating account.*

<b>TYPICAL USEFUL LIFE:</b>	25 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	19 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 4,500

**TO PROTECT YOUR INVESTMENT:** *Sections observed to be vertically displaced should be repaired immediately. Emphasis should be placed on areas adjacent to trees, as their roots are often the culprits of such damage. As the need for such repairs is difficult to predict, costs should be disbursed either from the operating account or the contingency reserve (see "Reserve Expenditures By Year Schedule" in the Reserve Funding section of this report as well as the Glossary for more on the contingency reserve).*

<b>CATEGORY:</b>	POOL/SPA	
<b>COMPONENT(S):</b>	COPING JOINT	<b>ID#(S)</b> 0804



**COPING JOINT (TYPICAL)**

**OBSERVATIONS:** *This component includes the caulking for the control joint (gap) between the pool and spa decking and the coping. It appeared be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	8 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	4 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 1,200

**TO PROTECT YOUR INVESTMENT:** *Maintenance of a well-sealed joint will reduce the potential for cracking and settlement of the pool decks. Prior to subsequent re-caulking of the coping joint, the existing caulk should be removed first. Otherwise, little by way of maintenance can be performed for this component.*

<b>CATEGORY:</b>	POOL/SPA	
<b>COMPONENT(S):</b>	COPING/TILE	<b>ID#(S)</b> 0805



**COPING/TILE (TYPICAL)**

**OBSERVATIONS:** *This component includes the coping and tile around the perimeter of the pool and spa. It appeared to be in average condition. It is suggested that replacement be coordinated with alternate re-plastering cycles.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	8 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 7,550

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for the coping and tile other than regular cleaning.*



<b>CATEGORY:</b>	POOL/SPA	
<b>COMPONENT(S):</b>	HEATERS	<b>ID#(S)</b> 0806



**HEATERS (TYPICAL)**

**OBSERVATIONS:** *This component includes the heaters for the pool and spa. They appeared to be in good condition.*

<b>TYPICAL USEFUL LIFE:</b>	6 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	5 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 7,700

**TO PROTECT YOUR INVESTMENT:** *The heaters should be professionally cleaned and serviced on an annual basis.*

<b>CATEGORY:</b>	POOL/SPA	
<b>COMPONENT(S):</b>	FILTERS	<b>ID#(S)</b> 0807



**FILTERS (TYPICAL)**

**OBSERVATIONS:** *This component includes the filters for the pool and spa. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	5 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 2,550

**TO PROTECT YOUR INVESTMENT:** *The filters should be regularly cleaned, and the media re-charged or replaced (back-washed).*

**CATEGORY:** POOL/SPA

**COMPONENT(S):** MOTORS

**ID#(S)** 0808



**MOTORS (TYPICAL)**

**OBSERVATIONS:** *This component includes the motors for the pool and spa. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	2 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 1,500

**TO PROTECT YOUR INVESTMENT:** *The motors should be regularly examined, lubricated and serviced as necessary.*

<b>CATEGORY:</b>	POOL/SPA	
<b>COMPONENT(S):</b>	PUMPS	<b>ID#(S)</b> 0809



**PUMPS (TYPICAL)**

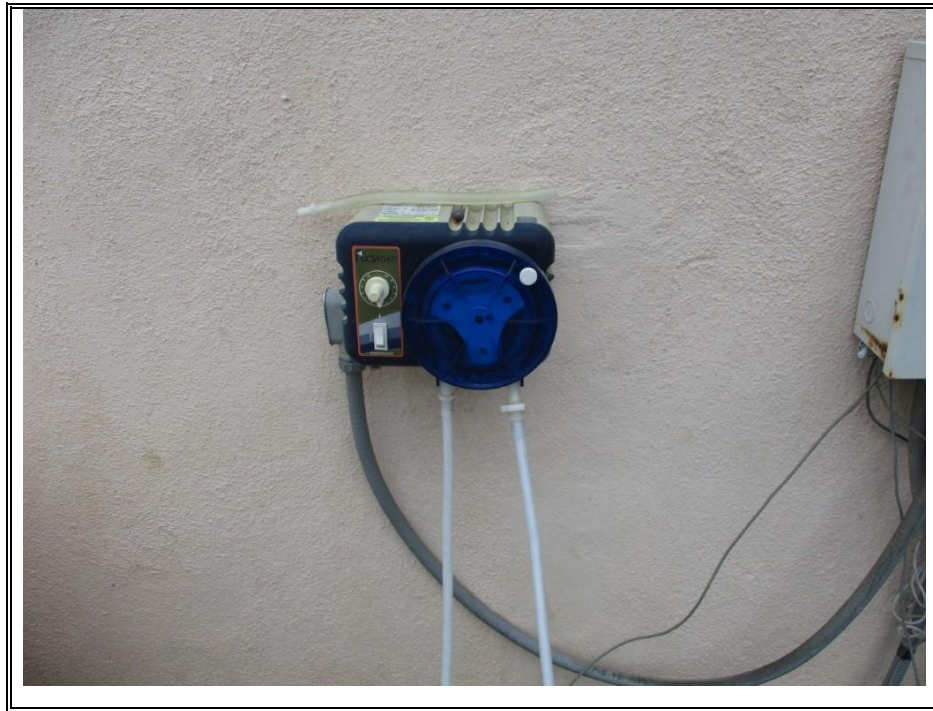
**OBSERVATIONS:** *This component includes the pumps for the pool and spa. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	7 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 1,500

**TO PROTECT YOUR INVESTMENT:** *The pumps should be regularly examined, lubricated and serviced as necessary.*



<b>CATEGORY:</b>	POOL/SPA	
<b>COMPONENT(S):</b>	CHLORINATORS	<b>ID#(S)</b> 0810



**CHLORINATORS (TYPICAL)**

**OBSERVATIONS:** *This component includes the chlorinators that automatically add chlorine to the pool/spa water on a continuous basis. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	3 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 300

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component.*

**CATEGORY:** POOL/SPA

**COMPONENT(S):** FURNITURE

**ID#(S)** 0811



**FURNITURE (TYPICAL)**

**OBSERVATIONS:** *This component provides for the replacement of the furniture around the pool and spa, comprised of tables, vinyl strapped chairs and chaises. It appeared to be in an average to aging condition. Exposure to dirt, dust, suntan oils, tree sap, pool chemicals, insecticide sprays, and environmental factors (especially ultraviolet light) contribute significantly to the deterioration of this type of furniture.*

**TYPICAL USEFUL LIFE:** 6 YEAR(S)

**ESTIMATED REMAINING LIFE:** 0 YEAR(S)

**AVERAGE COMPONENT COST:** \$ 25,000

**TO PROTECT YOUR INVESTMENT:** *Vinyl strapped furniture should be hosed down on a weekly basis and a vinyl protection product applied regularly (cleansers, undiluted bleach, scouring agents, solvents, and gasoline should never be used). If possible, the furniture should be covered/put in storage when not in use (especially during off-season).*

<b>CATEGORY:</b>	SPORTS COURT		
<b>COMPONENT(S):</b>	PLAYING SURFACES-TENNIS	<b>ID#(S)</b>	0901



**PLAYING SURFACES-TENNIS (TYPICAL)**

**OBSERVATIONS:** *This component includes the playing surfaces of the tennis courts. It appeared to be in average condition. Re-surfacing is critical to ensure the proper "speed of play" for the tennis players.*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	2 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 14,000

**TO PROTECT YOUR INVESTMENT:** *The proper footwear should be encouraged while on the tennis court, in order to protect the playing surface from excessive wear.*



<b>CATEGORY:</b>	SPORTS COURT		
<b>COMPONENT(S):</b>	PLAYING SURFACES-BASKETBALL	ID#(S)	0902



**PLAYING SURFACES-BASKETBALL (TYPICAL)**

**OBSERVATIONS:** *This component includes the membrane playing surfaces of the basketball courts (like the surfaces of a tennis court). They appeared to be in an average condition. Re-surfacing is critical to ensure the proper "speed of play" for the basketball players.*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	2 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 4,600

**TO PROTECT YOUR INVESTMENT:** *The proper footwear should be encouraged while on the basketball court in order to protect the playing surface from excessive wear.*

<b>CATEGORY:</b>	SPORTS COURT	
<b>COMPONENT(S):</b>	WINDSCREEN	<b>ID#(S)</b> 0903



**WINDSCREEN (TYPICAL)**

**OBSERVATIONS:** *This component includes the windscreen for the chain link fencing around the tennis courts. It serves the purpose of blocking some of the wind as well as provides a solid uniform background that improves ball definition for the player. The windscreen appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	2 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 10,400

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component.*

<b>CATEGORY:</b>	SPORTS COURT	
<b>COMPONENT(S):</b>	NETS-TENNIS	<b>ID#(S)</b> 0904



**NETS-TENNIS (TYPICAL)**

**OBSERVATIONS:** *This component includes the nets for the tennis courts. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	2 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 2,000

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component.*

<b>CATEGORY:</b>	SPORTS COURT		
<b>COMPONENT(S):</b>	BASKETBALL HOOPS/BACKBOARDS	ID#(S)	0905



**BASKETBALL HOOPS/BACKBOARDS (TYPICAL)**

**OBSERVATIONS:** *This component includes the acrylic type backboards and fabric hoops for the basketball courts. They appeared to be in an average condition.*

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	5 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 5,250

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component.*



<b>CATEGORY:</b>	SPORTS COURT		
<b>COMPONENT(S):</b>	CHAIN LINK FENCING	<b>ID#(S)</b>	0906



**CHAIN LINK FENCING (TYPICAL)**

**OBSERVATIONS:** *This component includes the chain link fencing around the tennis and basketball courts. It appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	35 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	5 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 49,500

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component other than ensuring that it is securely fastened to its framework.*

<b>CATEGORY:</b>	SPORTS COURT	
<b>COMPONENT(S):</b>	GOLF STATIONS	<b>ID#(S)</b> 0907



**GOLF STATIONS (TYPICAL)**

**OBSERVATIONS:** *This component includes an allowance to maintain the greens and the small golf area adjacent to the dog park. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	3 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 25,000

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component other than regular mowing and care.*

<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	ASPHALT SEAL COAT	<b>ID#(S)</b> 1001



**ASPHALT SEAL COAT (TYPICAL)**

**OBSERVATIONS:** *This component includes the seal coat for the asphalt streets. It appeared to be in aging condition. While a relatively inexpensive procedure, the seal coat serves to enhance the longevity of the underlying asphalt as well as its appearance by replenishing the oil and fine aggregates of the underlying asphalt. It is important that this procedure be undertaken within 6 months of any overlay or resurfacing and performed thereafter on a 3 – 5-year cycle (typically a warranty requirement).*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 147,600

**TO PROTECT YOUR INVESTMENT:** *All asphalt areas should be examined at least annually and any cracks exceeding ¼ inch should be repaired with a rubberized sealant compound. Irrigation run-off can accelerate degradation and should be prevented / diverted.*



<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	ASPHALT REPLACEMENT	<b>ID#(S)</b> 1002



**ASPHALT REPLACEMENT (TYPICAL)**

**OBSERVATIONS:** *This component provides for replacement of the asphalt surfaces, which we were informed contained 8" to 12" base material. The surfaces appeared to be in average condition and we were informed that the roads were of substantial construction (thicker layer than average). Aging, oxidation, and vehicle traffic eventually cause cracking, ponding and uneven pavement. Such surface irregularities may result in improper drainage and compromised driving surfaces. Asphalt replacement entails removal of the existing pavement, grading and compaction of the existing aggregate base material, and the installation of hot asphalt pavement. It is recommended that pavement engineering be obtained prior to replacement to guarantee that new pavement specifications will meet or exceed the needs of the common area pavement. In conjunction with replacement, seal coating should be performed within 6 months and then at 3 – 5-year intervals thereafter. It is recommended that prior to replacement, further evaluation be obtained from a soils/geotechnical engineer.*

<b>TYPICAL USEFUL LIFE:</b>	25 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	4 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 2,214,000

**TO PROTECT YOUR INVESTMENT:** *All asphalt areas should be examined at least annually and any cracks exceeding ¼ inch should be repaired with a rubberized sealant compound. Irrigation run-off can accelerate degradation and should be prevented / diverted.*

<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	CONCRETE BLOCK WALLS	<b>ID#(S)</b> 1003



**CONCRETE BLOCK WALLS (TYPICAL)**

**OBSERVATIONS:** *This component includes the concrete block walls throughout the development. They appeared to be in average condition. It is recommended that any repair / replacement be performed on an as-needed basis and funded from the operating account. No amount has been provided for complete replacement as they would typically have a life well in excess of the scope of this projection and would therefore be considered lifetime components.*

<b>TYPICAL USEFUL LIFE:</b>	30+ YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	30+ YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 0

**TO PROTECT YOUR INVESTMENT:** *Maintenance would entail monitoring for cracks on a periodic basis. Any necessary repairs should be made accordingly.*

<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	CONCRETE WALKWAYS	<b>ID#(S)</b> 1004



**CONCRETE WALKWAYS (TYPICAL)**

**OBSERVATIONS:** *This component includes an allowance for the repair and replacement of the concrete walkways throughout the property. They generally appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	1 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 12,500

**TO PROTECT YOUR INVESTMENT:** *Sections observed to be vertically displaced should be repaired immediately. Emphasis should be placed on areas adjacent to trees, as their roots are often the culprits of such damage. As the need for such repairs is difficult to predict, costs should be disbursed either from the operating account or the contingency reserve (see "Reserve Expenditures By Year Schedule" in the Reserve Funding section of this report as well as the Glossary for more on the contingency reserve).*



<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	CONCRETE CURBS	<b>ID#(S)</b> 1005



**CONCRETE CURBS (TYPICAL)**

**OBSERVATIONS:** *This component includes an allowance for the repair and replacement of the concrete curbs throughout the property. They generally appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	1 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 11,000

**TO PROTECT YOUR INVESTMENT:** *Sections observed to be vertically displaced should be repaired immediately. Emphasis should be placed on areas adjacent to trees, as their roots are often the culprits of such damage. As the need for such repairs is difficult to predict, costs should be disbursed either from the operating account or the contingency reserve (see "Reserve Expenditures By Year Schedule" in the Reserve Funding section of this report as well as the Glossary for more on the contingency reserve).*

<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	CONCRETE PAVERS – PARKING LOT	<b>ID#(S)</b> 1006



**CONCRETE PAVERS – PARKING LOT (TYPICAL)**

**OBSERVATIONS:** *This component includes the cleaning and repair of the concrete pavers in the clubhouse parking lot. They appeared to be in average to aging condition.*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 12,750

**TO PROTECT YOUR INVESTMENT:** *Sections observed to be vertically displaced should be repaired immediately. Emphasis should be placed on areas adjacent to trees, as their roots are often the culprits of such damage. As the need for such repairs is difficult to predict, costs should be disbursed either from the operating account or the contingency reserve (see "Reserve Expenditures By Year Schedule" in the Reserve Funding section of this report as well as the Glossary for more on the contingency reserve).*

<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	CONCRETE PAVERS – DRIVEWAY	<b>ID#(S)</b> 1007



**CONCRETE PAVERS – DRIVEWAY (TYPICAL)**

**OBSERVATIONS:** *This component includes the cleaning and repair of the concrete pavers in the various driveways. They appeared to be in average to aging condition.*

<b>TYPICAL USEFUL LIFE:</b>	5 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 68,750

**TO PROTECT YOUR INVESTMENT:** N/A.



<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	IRRIGATION CONTROLLERS	<b>ID#(S)</b> 1008



#### IRRIGATION CONTROLLERS (TYPICAL)

**OBSERVATIONS:** *This component includes the irrigation controllers. They appeared to be in average condition. They tend to have a more predictable life expectancy, and the average component cost provides for their replacement. However, average life expectancies cannot be predicted for the other sprinkler components or automatic valve actuation systems. Repairs/replacements of such systems usually occur on an ongoing basis and should be covered under the operating account.*

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	6 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 42,000

**TO PROTECT YOUR INVESTMENT:** *The irrigation system should be maintained in such a manner so as to prevent overspray onto, and water accumulations adjacent to the structures. Occasional removal and cleaning of sprinkler heads that become clogged with debris may be performed by the gardening service in order to prevent premature death of shrubbery/ground cover.*



<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	BACK FLOW PREVENTERS	<b>ID#(S)</b> 1009



**BACK FLOW PREVENTERS (TYPICAL)**

**OBSERVATIONS:** *This component includes the back-flow preventers, which are part of the irrigation system. The actual performance life would be difficult to determine. However, a rough time frame has been provided for budgeting purposes.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	10 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 21,000

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component.*

<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	STAMPED CONCRETE	<b>ID#(S)</b> 1010



**STAMPED CONCRETE (TYPICAL)**

**OBSERVATIONS:** *This component includes an allowance for periodic replacement of approximately 25% of the stamped (decorative) concrete street aprons. Although they appeared to be in average condition, they should be regularly monitored for cracking and vertical displacement, which can create potential trip hazards (and liability for the association). Future replacement is recommended to maintain appearance.*

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	4 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 53,650

**TO PROTECT YOUR INVESTMENT:** *Sections observed to be vertically displaced should be repaired immediately. Emphasis should be placed on areas adjacent to trees, as their roots are often the culprits of such damage. As the need for such repairs is difficult to predict, costs should be disbursed either from the operating account or the contingency reserve (see "Reserve Expenditures by Year Schedule" in the Reserve Funding section of this report as well as the Glossary for more on the contingency reserve).*

<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	IRRIGATION PIPING REPAIR	<b>ID#(S)</b> 1011



**IRRIGATION PIPING REPAIR (TYPICAL)**

**OBSERVATIONS:** *This component includes an allowance for repairs to the irrigation piping throughout the property*

<b>TYPICAL USEFUL LIFE:</b>	1 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 7,500

**TO PROTECT YOUR INVESTMENT:** N/A



<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	LANDSCAPE – ANNUAL REFURBISHMENT	<b>ID#(S)</b> 1012



**LANDSCAPE – ANNUAL REFURBISHMENT (TYPICAL)**

**OBSERVATIONS:** *This component includes an annual allowance for landscape refurbishment.*

<b>TYPICAL USEFUL LIFE:</b>	1 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 22,500

**TO PROTECT YOUR INVESTMENT:** N/A

<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	LANDSCAPE-RENOVATION	<b>ID#(S)</b> 1013



#### LANDSCAPE-RENOVATION (TYPICAL)

**OBSERVATIONS:** *This component includes a rough allowance for long-term / extensive updating/remodeling the landscaping, and it is suggested that the adequacy of this allowance be reviewed on a periodic basis in conjunction with the landscape maintenance company.*

<b>TYPICAL USEFUL LIFE:</b>	20 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 200,000

**TO PROTECT YOUR INVESTMENT:** N/A.

<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	WROUGHT IRON	<b>ID#(S)</b> 1014



**WROUGHT IRON (TYPICAL)**

**OBSERVATIONS:** *This component includes an allowance for the regular maintenance of the wrought iron fencing throughout the property. It appeared to be in average condition. If it is regularly painted and exposure to moisture kept to a minimum, most of the wrought iron should have a life well in excess of 30 years. However, based upon our opinion and prior experience, repair and replacement of a portion of the wrought iron should be anticipated due to inevitable corrosion from exposure of some sections to constant sprinkler spray as well as proximity to the ground.*

<b>TYPICAL USEFUL LIFE:</b>	1 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 12,500

**TO PROTECT YOUR INVESTMENT:** *It is imperative that the wrought iron be regularly painted in order to obtain the maximum life potential from this component. It should be inspected in its entirety at least once per year, with emphasis being placed on places where it has been welded, such as where it meets the spacers or walls. As it can deteriorate from the inside out, the inspection should include trying to bend or squeeze the metal (if it gives at all, repair or replacement of those sections should be performed). Where possible, direct exposure to the ground and sprinkler spray should be minimized.*



<b>CATEGORY:</b>	LANDSCAPE/HARDSCAP	
<b>COMPONENT(S):</b>	CHAIN LINK FENCING	<b>ID#(S)</b> 1015



**CHAIN LINK FENCING (TYPICAL)**

**OBSERVATIONS:** *This component includes the galvanized chain link fencing around the perimeter of the dog park. It appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	30 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	25 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 5,800

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component other than ensuring that it is securely fastened to its framework.*

<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	BENCH/DOWNDRAINS	<b>ID#(S)</b> 1016



**BENCH/DOWNDRAINS (TYPICAL)**

**OBSERVATIONS:** *This component includes an allowance for repairs to the bench and down drains throughout the slopes. With correct slope maintenance, including annual geotechnical inspections, future major repair/replacement expenditures for the bench and down the drain should be significantly reduced. General maintenance and smaller repairs should be a part of the slope maintenance program and funded from the operating account.*

<b>TYPICAL USEFUL LIFE:</b>	1 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 6,000

**TO PROTECT YOUR INVESTMENT:** *It is suggested that a complete inspection be performed at least annually. On-going maintenance and repairs should be anticipated and funded from the operating account.*



<b>CATEGORY:</b>	LANDSCAPE/HARDSCAPE	
<b>COMPONENT(S):</b>	SWALE GRATES	<b>ID#(S)</b> 1017



**SWALE GRATES (TYPICAL)**

**OBSERVATIONS:** *This component includes the grates at the base of various down drains along the common area slopes. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	20 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	13 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 14,800

**TO PROTECT YOUR INVESTMENT:** N/A.

<b>CATEGORY:</b>	RECREATION FACILITIES	
<b>COMPONENT(S):</b>	FURNISHING-RECREATION ROOM	<b>ID#(S)</b> 1101



**FURNISHING-RECREATION ROOM (TYPICAL)**

**OBSERVATIONS:** *This component includes the furniture in the recreation room. It appeared to be in average condition. The average component cost is general for the type of furnishings in use.*

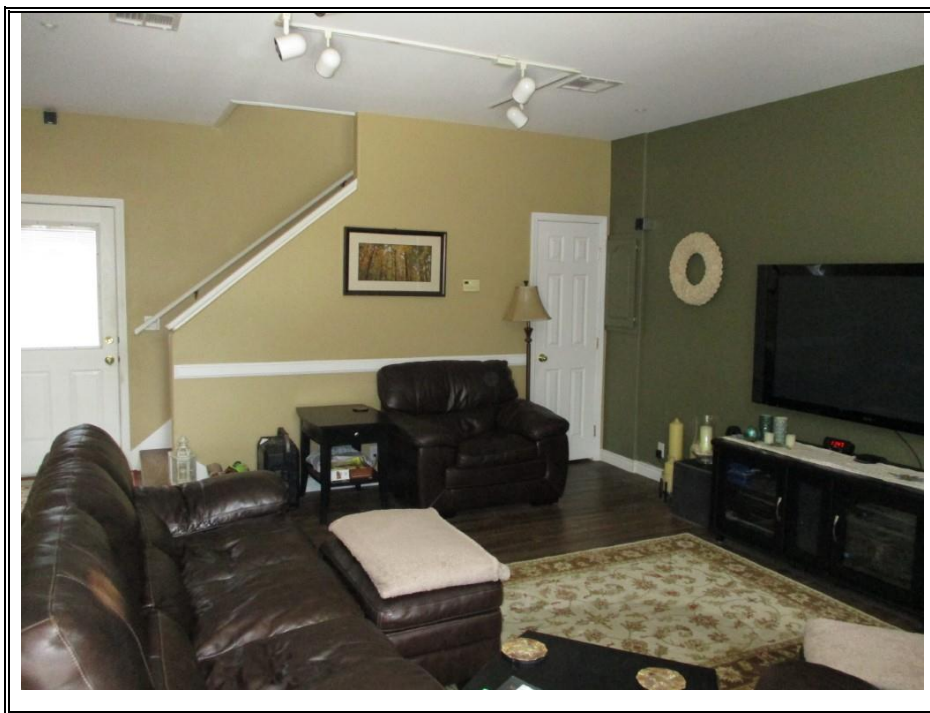
<b>TYPICAL USEFUL LIFE:</b>	8 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	1 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 27,500

**TO PROTECT YOUR INVESTMENT:** *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

**CATEGORY:** RECREATION FACILITIES

**COMPONENT(S):** FURNISHINGS-CARETAKER BUILDING

**ID#(S)** 1102



**FURNISHINGS-CARETAKER BUILDING (TYPICAL)**

**OBSERVATIONS:** *This component includes an allowance to furnish the caretaker building (current furnishings are tenants). It appeared to be in average condition. The average component cost is general for the type of furnishings in use.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 16,500

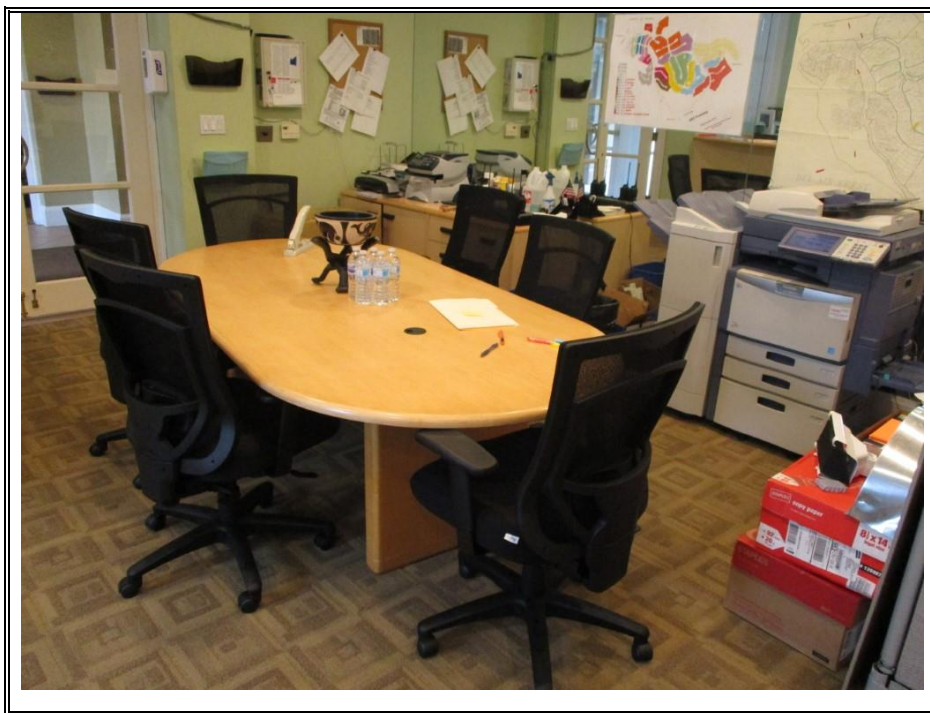
**TO PROTECT YOUR INVESTMENT:** *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*



**CATEGORY:** RECREATION FACILITIES

**COMPONENT(S):** FURNISHINGS-OFFICE

**ID#(S)** 1103



**FURNISHINGS-OFFICE (TYPICAL)**

**OBSERVATIONS:** *This component includes the furniture in the offices. It appeared to be in average condition. The average component cost is general for the type of furnishings in use.*

<b>TYPICAL USEFUL LIFE:</b>	8 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	6 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 28,850

**TO PROTECT YOUR INVESTMENT:** *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

**CATEGORY:** RECREATION FACILITIES

**COMPONENT(S):** RESTROOMS-CLUBHOUSE

**ID#(S)** 1104



**RESTROOMS-CLUBHOUSE (TYPICAL)**

**OBSERVATIONS:** *This component includes the remodeling of the restrooms at the clubhouse. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	16 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	2 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 40,900

**TO PROTECT YOUR INVESTMENT:** *The restrooms should be maintained in a sanitized condition.*

**CATEGORY:** RECREATION FACILITIES

**COMPONENT(S):** RESTROOMS-CARETAKER BUILDING

**ID#(S)** 1105



**RESTROOMS-CARETAKER BUILDING (TYPICAL)**

**OBSERVATIONS:** *This component includes the remodeling of the restrooms in the caretaker building. They appeared to be in average condition. We were informed they are refurbished as needed and funded from the operating budget.*

<b>TYPICAL USEFUL LIFE:</b>	N/A YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	N/A YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 0

**TO PROTECT YOUR INVESTMENT:** *The restrooms should be maintained in a sanitized condition.*

**CATEGORY:** RECREATION FACILITIES

**COMPONENT(S):** KITCHEN-CLUBHOUSE

**ID#(S)** 1106



**KITCHEN-CLUBHOUSE (TYPICAL)**

**OBSERVATIONS:** *This component includes the remodeling of the kitchen in the clubhouse. It appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	8 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	2 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 65,000

**TO PROTECT YOUR INVESTMENT:** *The recreation room kitchen should be maintained in a sanitized condition. Occasional cleaning and verification of operation is generally the extent of any maintenance necessary for the appliances. It is recommended that the respective operating manuals be consulted with respect to more specific types of maintenance suggested for these appliances.*

**CATEGORY:** RECREATION FACILITIES

**COMPONENT(S):** KITCHEN-CARETAKER BUILDING

**ID#(S)** 1107



**KITCHEN-CARETAKER BUILDING (TYPICAL)**

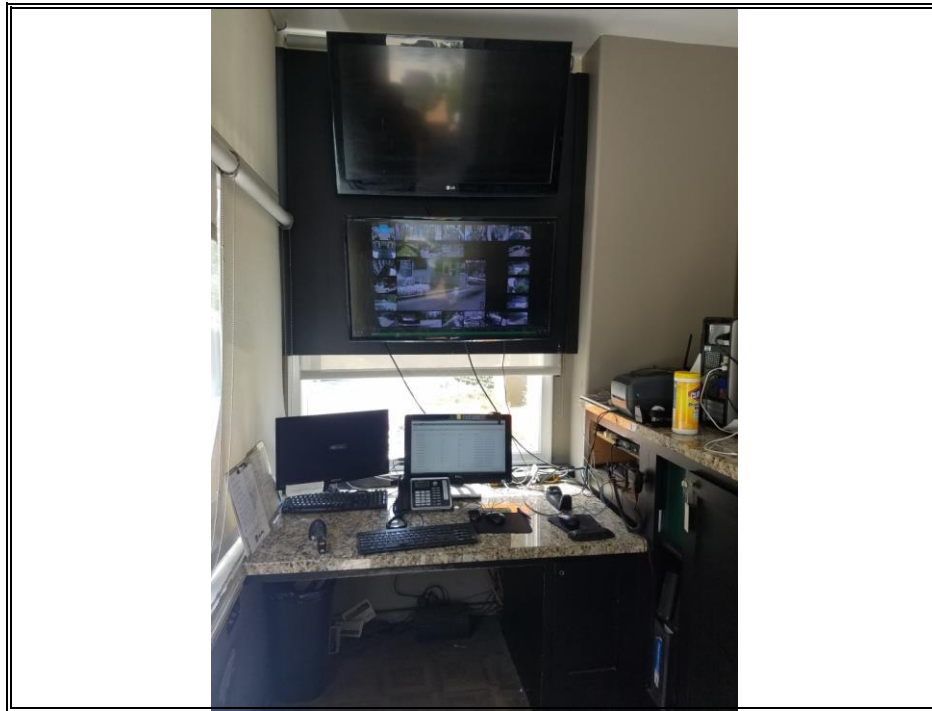
**OBSERVATIONS:** *This component includes the remodeling of the kitchen in the caretaker building. It appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	8 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	2 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 5,000

**TO PROTECT YOUR INVESTMENT:** *The recreation room kitchen should be maintained in a sanitized condition. Occasional cleaning and verification of operation is generally the extent of any maintenance necessary for the appliances. It is recommended that the respective operating manuals be consulted with respect to more specific types of maintenance suggested for these appliances.*



<b>CATEGORY:</b>	RECREATION FACILITIES	
<b>COMPONENT(S):</b>	GUARD HOUSE-REFURBISH	<b>ID#(S)</b> 1108



**GUARD HOUSE-REFURBISH (TYPICAL)**

**OBSERVATIONS:** *This component includes an allowance for the periodic refurbishment of the guardhouse at the main entrance to the property. It appeared to be in average condition and well maintained.*

<b>TYPICAL USEFUL LIFE:</b>	8 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 5,000

**TO PROTECT YOUR INVESTMENT:** *General cleaning should be performed on a regular basis. Wood surfaces should be cleaned with a standard furniture polish. Upholstered areas should be vacuumed periodically and cleaned as necessary with a mild soap solution or professionally steam cleaned simultaneously with carpeted areas.*

**CATEGORY:** RECREATION FACILITIES

**COMPONENT(S):** FITNESS EQUIPMENT

**ID#(S)** 1109



**FITNESS EQUIPMENT (TYPICAL)**

**OBSERVATIONS:** *This component includes the fitness equipment in the gym. It appeared to be in average condition. Some of the equipment would most likely be replaced while other items may lend themselves to being refurbished. The average component cost is general for this type of equipment.*

<b>TYPICAL USEFUL LIFE:</b>	2 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	1 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 73,750

**TO PROTECT YOUR INVESTMENT:** *The equipment should be maintained in a sanitary condition. Applicable instructions as well as warnings should be posted with respect to proper use of the equipment.*

<b>CATEGORY:</b>	RECREATION FACILITIES	
<b>COMPONENT(S):</b>	PLAY STRUCTURE	<b>ID#(S)</b> 1110



**PLAY STRUCTURE (TYPICAL)**

**OBSERVATIONS:** *This component includes the custom play structure and its accessories. It appeared to be in good condition. Play structures can range in price from just under \$5,000 for a simple swing set to well over \$75,000 for a more elaborate modular system with swings, slides, bridges, climbers, tubes and towers. The various options should be evaluated prior to replacement. Per the Health & Safety Code, playground equipment must be inspected by a playground safety inspector certified by the National Playground Safety Institute. Equipment installed prior to 1994 must either be replaced or upgraded to State Regulations; equipment installed between the years 1994 and 1999 need only be upgraded to meet standards set forth by the Consumer Product Safety Commission.*

<b>TYPICAL USEFUL LIFE:</b>	20 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	18 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 300,000

**TO PROTECT YOUR INVESTMENT:** *Per the U.S. Consumer Product Safety Commission, play structures should be regularly checked to ensure they are in good condition. This includes examination for sharp points or edges, dangerous hardware (such as open "S" hooks or protruding bolt ends), and tripping hazards (including exposed concrete footings, tree stumps, rocks, etc.). In the case of adjacent structures that are over 30 inches high, they should be spaced at least 9 feet apart. Elevated surfaces, including platforms and ramps, should have guardrails to prevent falls. Spaces that could trap children, such as openings in guardrails or between ladder rungs, should measure either less than 3.5 inches or more than 9 inches. Surfaces around the equipment should have at least 12 inches of loose-fill material, or are mats made of safety-tested rubber-like materials. These surfaces should extend at least 6 feet in all directions, and in the case of swings at least twice the height of the suspending bar in back and in front.*



<b>CATEGORY:</b>	RECREATION FACILITIES	
<b>COMPONENT(S):</b>	PLAYGROUND SURFACING	<b>ID#(S)</b> 1111



**PLAYGROUND SURFACING (TYPICAL)**

**OBSERVATIONS:** *This component includes the multilayer playground surfacing beneath the play structure. It appeared to be in average condition.*

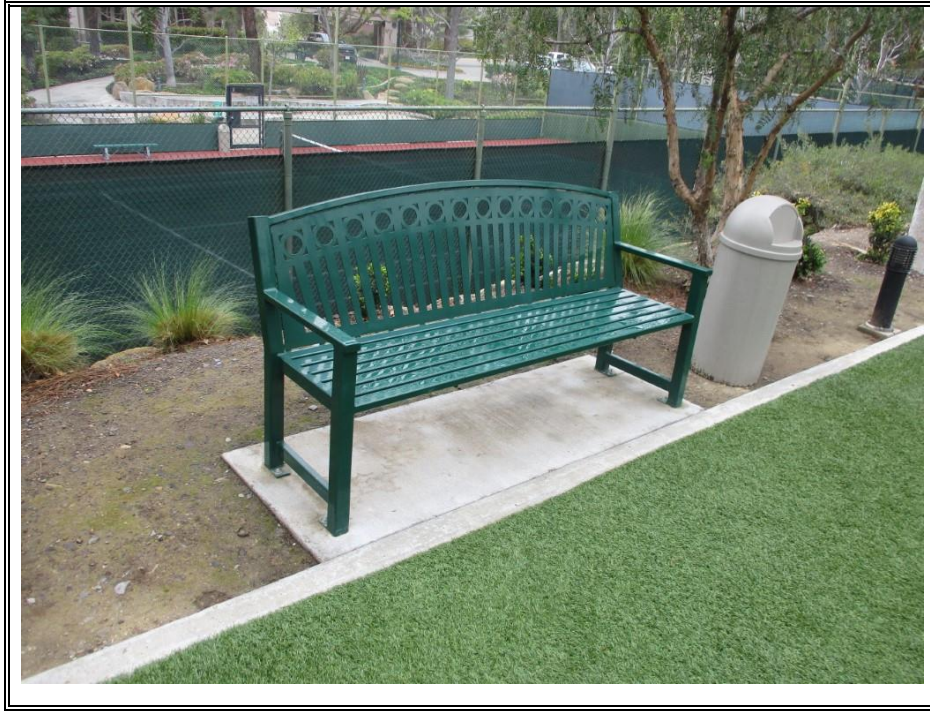
<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	8 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 100,000

**TO PROTECT YOUR INVESTMENT:** *Per the U.S. Consumer Product Safety Commission, acceptable playground surfacing includes loose-fill (i.e. wood chips, mulch, sand, gravel, etc.) and unitary materials (i.e. shredded tires, rubber, or rubber-like mats). Loose-fill materials tend to get displaced due to activity/wind, as well decompose and compact over time, requiring periodic replenishment. Unitary materials typically have a higher initial cost, however afford low maintenance, longer life expectancy and consistent shock absorbency. For further information it is recommended that the "Handbook for Public Playground Safety" be obtained from the CPSC at (800) 638-2772.*

**CATEGORY:** RECREATION FACILITIES

**COMPONENT(S):** BENCHES

**ID#(S)** 1112



**BENCHES (TYPICAL)**

**OBSERVATIONS:** *This component includes the coated metal benches at the park. They appeared to be in good condition.*

<b>TYPICAL USEFUL LIFE:</b>	20 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	19 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 7,700

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component.*



<b>CATEGORY:</b>	RECREATION FACILITIES	
<b>COMPONENT(S):</b>	SHADE STRUCTURE	<b>ID#(S)</b> 1113



**SHADE STRUCTURE (TYPICAL)**

**OBSERVATIONS:** *This provides an allowance for maintenance of the shade structures. We were informed the system is to be modified.*

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	8 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 10,000

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component.*

**CATEGORY:** MISCELLANEOUS

**COMPONENT(S):** FIRE EXTINGUISHERS

**ID#(S)** 1201



**FIRE EXTINGUISHERS (TYPICAL)**

**OBSERVATIONS:** *This component includes the fire extinguishers. They appeared to be in average condition.*

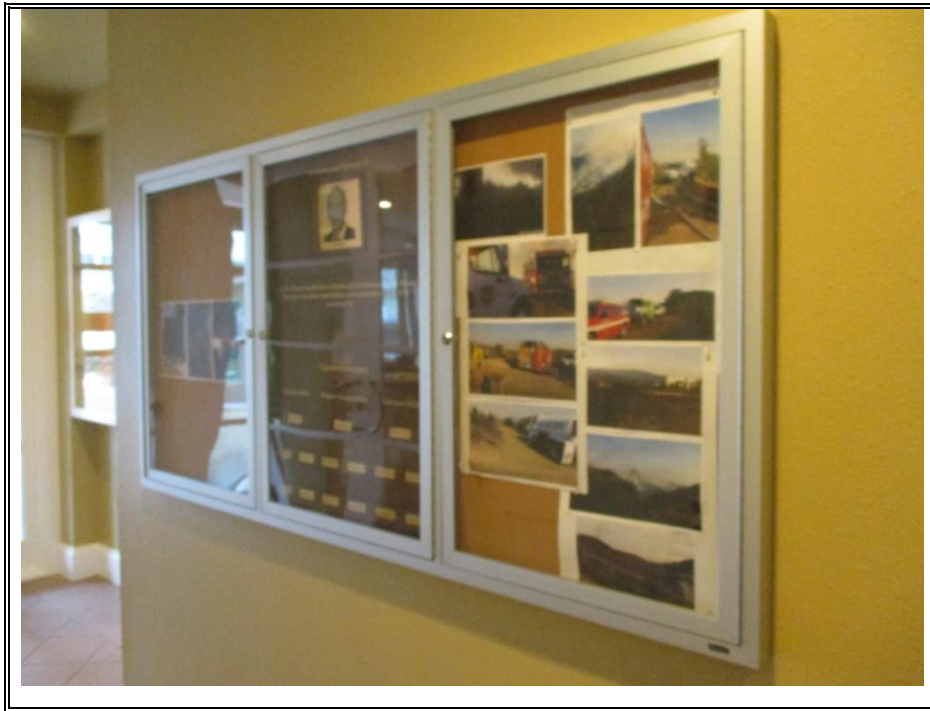
<b>TYPICAL USEFUL LIFE:</b>	<i>n/a YEAR(S)</i>
<b>ESTIMATED REMAINING LIFE:</b>	<i>n/a YEAR(S)</i>
<b>AVERAGE COMPONENT COST:</b>	<i>\$ 0</i>

**TO PROTECT YOUR INVESTMENT:** *The extinguishers should be inspected and re-charged by a State Fire Marshall approved company at a maximum of 1-year intervals (or as required by law).*

**CATEGORY:** MISCELLANEOUS

**COMPONENT(S):** DIRECTORY BOARDS

**ID#(S)** 1202



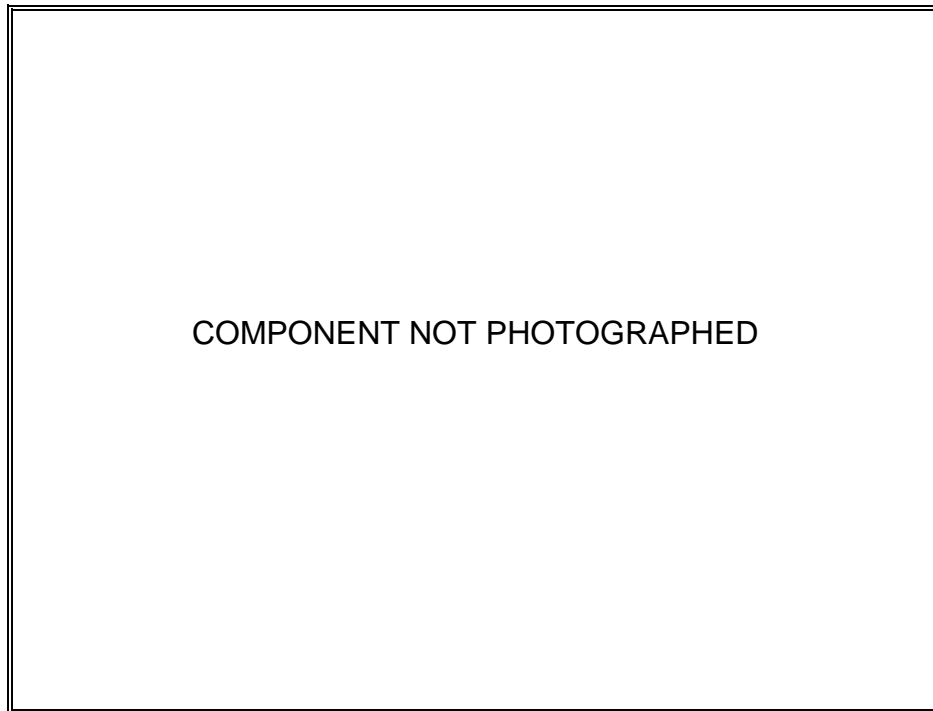
**DIRECTORY BOARDS (TYPICAL)**

**OBSERVATIONS:** *This component includes the glass faced aluminum and wood framed directory boards. They appeared to be in good condition.*

<b>TYPICAL USEFUL LIFE:</b>	20 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	15 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 2,700

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component other than routine cleaning.*

<b>CATEGORY:</b>	MISCELLANEOUS	
<b>COMPONENT(S):</b>	STREET MONUMENTS	<b>ID#(S)</b> 1203



#### STREET MONUMENTS (TYPICAL)

**OBSERVATIONS:** *This component provides for replacement of the street sign monuments with various size metal letters. They appeared to be in average condition.*

<b>TYPICAL USEFUL LIFE:</b>	25 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	1 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 235,000

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component other than routine cleaning.*

<b>CATEGORY:</b>	MISCELLANEOUS	
<b>COMPONENT(S):</b>	UTILITY CART	<b>ID#(S)</b> 1204



**UTILITY CART (TYPICAL)**

**OBSERVATIONS:** *This component includes the utility cart used by the maintenance staff. It appeared to be in aging condition.*

<b>TYPICAL USEFUL LIFE:</b>	20 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	0 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 14,000

**TO PROTECT YOUR INVESTMENT:** *We recommend a service contract with a qualified vendor.*



<b>CATEGORY:</b>	MISCELLANEOUS	
<b>COMPONENT(S):</b>	PATROL VEHICLE	<b>ID#(S)</b> 1205



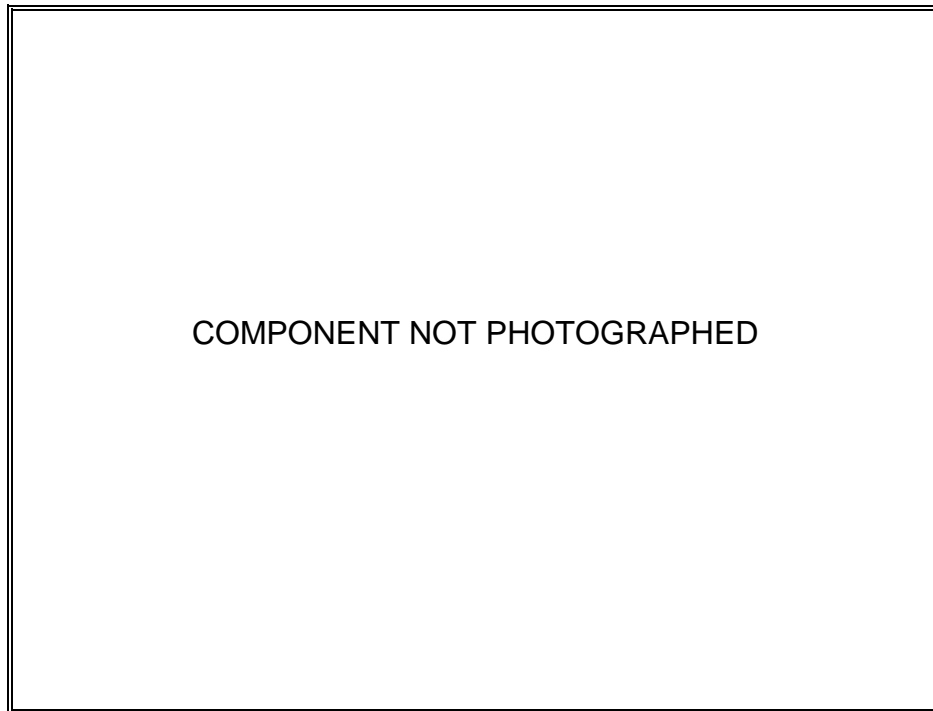
**PATROL VEHICLE (TYPICAL)**

**OBSERVATIONS:** *This component includes the patrol vehicle. It appeared to be in good condition.*

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	9 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 25,000

**TO PROTECT YOUR INVESTMENT:** *We recommend a service contract with a qualified vendor.*

<b>CATEGORY:</b>	MISCELLANEOUS	
<b>COMPONENT(S):</b>	WATER TRUCK	<b>ID#(S)</b> 1206



**WATER TRUCK (TYPICAL)**

**OBSERVATIONS:** *This component includes the water truck. It appeared to be in good condition.*

<b>TYPICAL USEFUL LIFE:</b>	15 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	11 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 34,000

**TO PROTECT YOUR INVESTMENT:** *We recommend a service contract with a qualified vendor.*

<b>CATEGORY:</b>	MISCELLANEOUS	
<b>COMPONENT(S):</b>	WEATHER STATIONS	<b>ID#(S)</b> 1207



**WEATHER STATIONS (TYPICAL)**

**OBSERVATIONS:** *This component includes an allowance to maintain the weather stations. They appeared to be in average to aging condition.*

<b>TYPICAL USEFUL LIFE:</b>	20 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	1 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 5,000

**TO PROTECT YOUR INVESTMENT:** *We recommend a service contract with a qualified vendor.*

**CATEGORY:** MISCELLANEOUS

**COMPONENT(S):** EMERGENCY EQUIPMENT

**ID#(S)** 1208



**EMERGENCY EQUIPMENT (TYPICAL)**

**OBSERVATIONS:** *This component includes the emergency preparedness equipment in the large shed near the tennis and basketball courts.*

<b>TYPICAL USEFUL LIFE:</b>	10 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	7 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 10,000

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component other than routine cleaning.*

<b>CATEGORY:</b>	MISCELLANEOUS	
<b>COMPONENT(S):</b>	ELECTRIC GENERATOR	<b>ID#(S)</b> 1209



**ELECTRIC GENERATOR (TYPICAL)**

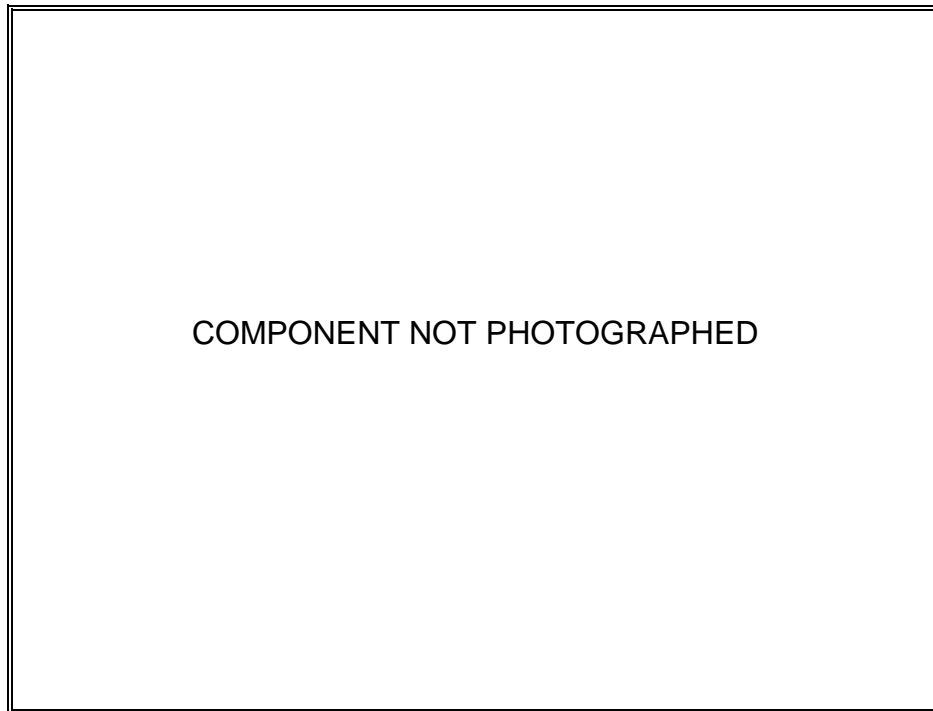
**OBSERVATIONS:** *This component includes the Honda emergency generator in the emergency equipment shed.*

<b>TYPICAL USEFUL LIFE:</b>	20 YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	14 YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ 1,000

**TO PROTECT YOUR INVESTMENT:** *Little by way of maintenance can be performed for this component other than routine cleaning.*



<b>CATEGORY:</b>	CONTINGENCY RESERVE	
<b>COMPONENT(S):</b>	GENERAL - 5%	<b>ID#(S)</b> 1301



**GENERAL - 5% (TYPICAL)**

**OBSERVATIONS:** *While efforts have been made to ensure a reasonable level of precision, it is seldom possible to anticipate every expense / replacement that will be incurred during an operating year. Also, it is difficult to accurately predict the cost of some items that are anticipated, due to unforeseen circumstances with respect to removal/installation, replacement with a different material than originally budgeted for, economic factors, etc. Therefore, it is prudent to include a contingency amount in the reserve budget. The Bureau of Real Estate (BRE) suggests a contingency equal to 3% of the annual budget (5% for a conversion from an apartment complex and 10% for a high-rise building over 70 feet). It is our opinion that a 5% contingency factor would be appropriate, and therefore a provision for this has been included (see Component Inventory page for dollar amount).*

<b>TYPICAL USEFUL LIFE:</b>	N/A YEAR(S)
<b>ESTIMATED REMAINING LIFE:</b>	N/A YEAR(S)
<b>AVERAGE COMPONENT COST:</b>	\$ SEE PG 4

**TO PROTECT YOUR INVESTMENT:** N/A.

# GLOSSARY

ACCUMULATED DEPRECIATION	Amount of each component that has been used up at a point in time. The total accumulated depreciation equates to a "fully funded balance" (per CAI Standards definition).
ANNUAL DEPRECIATION	The current cost of a component divided by its typical life expectancy.
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. Different reserve funding plans are tested against the anticipated reserve expenses to achieve a desired funding goal.
CASH RESERVES	Funds available for major repair, restoration, replacement, or maintenance of the common components.
CC&R's	The covenants, conditions and restrictions, which govern the day to day operations of a facility.
COMPONENTS	The common area assets that require major repair, restoration, replacement, or maintenance. Typically: 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.
COMPONENT INVENTORY	A list of components subject to degradation at a somewhat predictable rate within the projection period.
CONDITION ASSESSMENT	The evaluation of the current condition of the components based on observed or reported characteristics.
CONTINGENCY RESERVE ALLOWANCE	Additional funds set aside to allow for unforeseeable situations or variations. It is a percentage based on total expenditures anticipated each year.
CU. FT.	Measured in cubic feet.
CURRENT COST	Average cost for major repair, restoration, replacement, or maintenance of a component.
CURRENT RESERVE BALANCE	Amount of funds in reserve accounts estimated as of the beginning of the Reserve Study.
DEFICIT	The amount that the fully funded balance exceeds the actual (or projected) reserve balance.
EXCLUSIVE USE COMMON AREA	That part of a common area that has been designated for the individual use by a single interest.
FINANCIAL ANALYSIS	The portion of a Reserve Study (one of two parts) 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 expenditures over time are presented. It should illustrate the financial ability to fund future major repair or replacement of those common components that are subject to degradation within a specified period.
FISCAL YEAR	The twelve-month financial reporting period, which may not necessarily be a calendar year. Example: July 1, 2018 through June 30, 2019.
INFLATION FACTOR	An allowance for anticipated price increases based upon a 10-year average of the Consumer Price Index published by the U.S. Department of Labor. It is set at the beginning of each year.
INTEREST RATE ASSUMPTIONS	Average interest rate currently being earned from financial institutions where reserve funds are held.
LIFE CYCLE	The normal lifetime of a component, assuming it is properly installed / constructed and maintained.
LIFETIME COMPONENT	An element with a life expectancy that extends beyond the projection period of the study.
LIN. FT.	Measured in linear feet.
PERCENT FUNDED	The ratio, at a point of time (typically the beginning of the fiscal year), of the actual (or projected) reserve balance to the accumulated depreciation of all the components (i.e. amount that ideally should be in reserves), expressed as a percentage.
PHYSICAL INSPECTION	A visual examination of accessible common components subject to degradation within the projection period.
PRO FORMA OPERATING BUDGET	A projection of operating expenditures for the year.
PROJECTION PERIOD	The span (in years) over which the study forecasts potential reserve expenditures and liabilities.
REGULAR ASSESSMENT	Budgeted amounts assessed to all owners (oftentimes referred to as "Dues"), including the reserve contribution – typically assessed monthly, quarterly, or annually.
REMAINING LIFE	The number of remaining years of a components' anticipated life expectancy based upon current condition and degradation factors.
REPLACEMENT CYCLE	See "Life Cycle" (i.e. frequency of repair/replacement within forecast).
RESERVE CONTRIBUTION	That portion of the "regular" assessment allocated to the reserve fund.
RESERVE STATUS	The present ability to fund future major repair or replacement of its common components.
SPECIAL ASSESSMENT	An assessment levied in addition to regular assessments, often regulated by governing documents or local statutes.
SQ. FT.	Measured in square feet.
SURPLUS	An actual (or projected) reserve balance greater than the fully funded balance.
USEFUL LIFE (UL)	The estimated time in years that a component is expected to serve its intended function if properly constructed in its present application or installation.