



RESERVE STUDY - MARCH 9, 2023

Planned Unit Development Homeowners Association (Sample Only)

1234 Main Street
Suburbia, California

REVIEWED BY:

Les Weinberg, MBA, RS

DATE:

March 9, 2023



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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)

ASSUMPTIONS:

(A) FISCAL (12 MONTH) PERIOD RESERVE STUDY IS TO COVER:	1/1/2024	through	12/31/2024
(B) INFLATION FACTOR (30 year average CPI per Bureau of Labor Statistics):			2.49%
(C) INTEREST % ON RESERVE FUNDS (unless provided, assumed to be 1%):			3.0000%
(D) BEGINNING RESERVE BALANCE PER ASSOCIATION AS OF:	1/1/2024		\$4,490,925
(E) NUMBER OF UNITS:			286

ANALYSIS OF MONTHLY <u>RESERVE</u> CONTRIBUTION	PERIOD			TOTAL	PER UNIT ¹
(F) CURRENTLY BUDGETED PER ASSOCIATION:	1/1/2023	through	12/31/2023	\$20,000.00	\$69.93
(G) RECOMMENDED TO BUDGET (see Funding Plan #3²):	1/1/2024	through	12/31/2024	\$20,000.00	\$69.93
(H) <u>DOLLAR</u> INCREASE / (DECREASE) ("G" less "F"):	1/1/2024	through	12/31/2024	\$0.00	\$0.00
(I) <u>%</u> INCREASE / (DECREASE) ("H" divided by "F"):	1/1/2024	through	12/31/2024	0.00%	0.00%
(J) SPECIAL ASSESSMENT (ANNUAL) - IN ADDITION TO "G":	1/1/2024	through	12/31/2024	\$0.00	\$0.00
(K) FUTURE <u>ANNUAL</u> % INCREASES / (DECREASES):	1/1/2025	through	12/31/2035	8.42%	8.42%
	1/1/2036	through	12/31/2052	3.00%	3.00%

ANALYSIS OF MONTHLY <u>ASSESSMENT</u> ("DUES"):	PERIOD			TOTAL	PER UNIT ¹
(L) CURRENTLY BUDGETED PER ASSOCIATION:	1/1/2023	through	12/31/2023	\$177,609.00	\$621.01
(M) RESERVE CONTRIBUTION <u>%</u> (item "F" divided by "L"):	1/1/2023	through	12/31/2023	11.26%	11.26%
(N) % CHANGE IN ASSESSMENT ("H" divided by "L") (if recommended reserve contribution implemented)	1/1/2024	through	12/31/2024	0.00%	0.00%

OVERAGE / (DEFICIT):	PERIOD			TOTAL	PER UNIT ¹
(between "actual" and "ideal" reserve balance)	1/1/2023	through	12/31/2023	\$978,511	\$3,421

COST OF COMPONENTS THAT NEED TO BE REPLACED WITHIN 5 YEARS	\$4,513,820.85
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PERCENT FUNDED³

as of 1/1/2024	127.86%
as of 12/31/2024 (if Funding Plan #3 ² recommended above is followed)	124.33%

FOOTNOTES:

1. Per Unit amounts reflect "Total" amounts divided by units - no adjustments made for variable rate assessments.
2. Funding Plan #3 reflects minimum funding and may only marginally cover total annual expenditures in some years.
3. Actual reserve balance (item "D") divided by accumulated depreciation (per schedule).

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 = \$1,000

PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

AS OF: 1/1/2024

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

COMPONENT INVENTORY

threshold = \$1,000

PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

AS OF: 1/1/2024

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

COMPONENT INVENTORY

threshold = \$1,000

PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

AS OF: 1/1/2024

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 ⁴	2,800	10,740	8,400	2,340	47.83	47.83
playing surfaces-basketball	0902	8,400 sq ft	5	2	4,600 ⁴	920	3,529	2,760	769	15.72	15.72
windscreen	0903	13,000 sq ft	5	2	10,400 ⁴	2,080	7,978	6,240	1,738	35.53	35.53
nets-tennis	0904	4 nets	5	2	2,000 ⁴	400	1,534	1,200	334	6.83	6.83
basketball hoops/backboards	0905	5 hoops/ backboards	10	5	5,250 ⁴	525	3,356	2,625	731	14.95	14.95
chain link fencing	0906	1,500 lin ft	35	5	49,500 ⁴	1,414	54,249	42,429	11,820	241.59	241.59
golf stations	0907	2,350 sq ft	15	3	25,000 ²	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 ¹	29,520	188,719	147,600	41,119	840.45	840.45
asphalt replacement	1002	738,000 sq ft	25	4	2,214,000 ¹	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 ²	0	0	0	0	0.00	0.00
concrete walkways	1004	allowance	1	0	12,500 ²	12,500	15,982	12,500	3,482	71.18	71.18
concrete curbs	1005	allowance	1	0	11,000 ¹	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 ¹	2,550	16,302	12,750	3,552	72.60	72.60
concrete pavers-driveway	1007	55,000 sq ft	5	0	68,750 ⁴	13,750	87,903	68,750	19,153	391.47	391.47
irrigation controllers	1008	21 @ 24 stations	10	6	42,000 ¹	4,200	21,480	16,800	4,680	95.66	95.66
backflow preventers	1009	21 @ 2 inches	15	10	21,000 ¹	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 ²	5,365	41,158	32,190	8,968	183.29	183.29
irrigation piping repair	1011	allowance	1	0	7,500 ²	7,500	9,589	7,500	2,089	42.71	42.71
landscape-annual refurbishment	1012	allowance	1	0	22,500 ²	22,500	28,768	22,500	6,268	128.12	128.12
landscape-renovation	1013	allowance	20	0	200,000 ²	10,000	255,717	200,000	55,717	1,138.82	1,138.82
wrought iron	1014	allowance	1	0	12,500 ²	12,500	15,982	12,500	3,482	71.18	71.18
chain link fencing	1015	515 lin ft @ 4'	30	25	5,800 ⁴	193	1,236	967	269	5.51	5.51
bench/downdrains	1016	allowance	1	0	6,000 ²	6,000	7,672	6,000	1,672	34.16	34.16
swale grates	1017	20 grates	20	13	14,800 ²	740	6,623	5,180	1,443	29.50	29.50

COMPONENT INVENTORYthreshold = \$1,000

PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

AS OF: 1/1/2024

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 ²	3,438	30,767	24,063	6,704	137.02	137.02
furnishings-caretaker building	1102	allowance	15	0	16,500 ²	1,100	21,097	16,500	4,597	93.95	93.95
furnishings-office	1103	2 offices	8	6	28,850 ¹	3,606	9,222	7,213	2,009	41.07	41.07
restrooms-clubhouse	1104	2 restrooms	16	2	40,900 ⁴	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 ²	8,125	62,331	48,750	13,581	277.59	277.59
kitchen-caretaker building	1107	1 kitchen	8	2	5,000 ²	625	4,795	3,750	1,045	21.35	21.35
guard house-refurbish	1108	1 guard house	8	0	5,000 ²	625	6,393	5,000	1,393	28.47	28.47
fitness equipment	1109	1 gym	2	1	73,750 ¹	36,875	47,148	36,875	10,273	209.97	209.97
play structure	1110	1 multi-station system	20	18	300,000 ²	15,000	38,358	30,000	8,358	170.82	170.82
playground surfacing	1111	6,500 sq ft	10	8	100,000 ²	10,000	25,572	20,000	5,572	113.88	113.88
benches	1112	14 benches	20	19	7,700 ⁴	385	492	385	107	2.19	2.19
shade structure	1113	allowance	10	8	10,000 ¹	1,000	2,557	2,000	557	11.39	11.39

COMPONENT INVENTORY**threshold = \$1,000****PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)****AS OF: 1/1/2024**

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST	ANNUAL DEPRE	RESERVES			MONTHLY CONTRIBUTION		
			USEFUL	REMAIN			ACTUAL	ACCUM DEPRE	SURPLUS/ (DEFICIT)	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 ⁴	135	863	675	188	3.84	3.84	
street monuments	1203	38 monuments	25	1	235,000 ²	9,400	288,449	225,600	62,849	1,284.59	1,284.59	
utility cart	1204	1 cart	20	0	14,000 ³	700	17,900	14,000	3,900	79.72	79.72	
patrol vehicle	1205	1 van	10	9	25,000 ⁴	2,500	3,196	2,500	696	14.24	14.24	
water truck	1206	1 vehicle	15	11	34,000 ²	2,267	11,593	9,067	2,526	51.63	51.63	
weather stations	1207	2 stations	20	1	5,000 ²	250	6,073	4,750	1,323	27.05	27.05	
emergency equipment	1208	allowance	10	7	10,000 ²	1,000	3,836	3,000	836	17.08	17.08	
electric generator	1209	1 generator	20	14	1,000 ⁴	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

Percent Funded: ratio of the actual reserve balance to the component accumulated depreciation**127.86%**

COMPONENT INVENTORY ADDENDUM**PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

CATEGORY / COMPONENT	ID#	APPROXIMATE QUANTITY	LIFE IN YRS		CURRENT COST
			USEFUL	REMAIN	
COMPONENTS WITH 0 YEARS REMAINING LIFE:					
membrane decks- resurface	0104	1,900 sq ft	15	0	14,250
membrane decks- coating	0105	1,900 sq ft	4	0	3,350
structural pest control	0202	128,000 cu ft	15	0	7,700
pool trellis- repair	0204	1 structure	10	0	50,000
exterior flatwork- clubhouse	0301	5,200 sq ft	10	0	4,950
exterior flatwork- caretaker building	0302	2,000 sq ft	10	0	1,700
exterior flatwork- guard house	0303	1,800 sq ft	10	0	1,600
gate operators-swing arm	0403	4 operators	10	0	12,000
card reader	0602	1 system	12	0	45,000
fire alarm system	0603	1 system	15	0	2,000
carpeting	0701	500 sq yds	6	0	17,500
plaster-spa	0802	200 sq ft	6	0	2,950
furniture	0811	78 pieces	6	0	25,000
asphalt seal coat	1001	738,000 sq ft	5	0	147,600
concrete walkways	1004	allowance	1	0	12,500
concrete curbs	1005	allowance	1	0	11,000
concrete pavers-parking lot	1006	8,500 lin ft	5	0	12,750
concrete pavers-driveway	1007	55,000 sq ft	5	0	68,750
irrigation piping repair	1011	allowance	1	0	7,500
landscape-annual refurbishment	1012	allowance	1	0	22,500
landscape-renovation	1013	allowance	20	0	200,000
wrought iron	1014	allowance	1	0	12,500
bench/downdrains	1016	allowance	1	0	6,000
furnishings-caretaker building	1102	allowance	15	0	16,500
guard house-refurbish	1108	1 guard house	8	0	5,000
utility cart	1204	1 cart	20	0	14,000
TOTAL					724,600
COMPONENTS WITH 1 YEAR REMAINING LIFE:					
furnishing-recreation room	1101	1 recreation room	8	1	27,500
fitness equipment	1109	1 gym	2	1	73,750
street monuments	1203	38 monuments	25	1	235,000
weather stations	1207	2 stations	20	1	5,000
TOTAL					341,250
COMPONENTS WITH 2 YEARS REMAINING LIFE:					
gate operators-barrier	0404	2 operators	12	2	6,000
heat pump-caretaker building	0406	1 @ 4 tons	15	2	5,600
condenser- caretaker building	0408	1 @ 4 tons	15	2	3,400
drinking fountains	0505	2 drinking fountains	12	2	2,700
motors	0808	4 @ 1.5 horsepower	5	2	1,500
playing surfaces-tennis	0901	28,800 sq ft	5	2	14,000
playing surfaces-basketball	0902	8,400 sq ft	5	2	4,600
windscreen	0903	13,000 sq ft	5	2	10,400
nets-tennis	0904	4 nets	5	2	2,000
restrooms-clubhouse	1104	2 restrooms	16	2	40,900
kitchen-clubhouse	1106	1 kitchen	8	2	65,000
kitchen-caretaker building	1107	1 kitchen	8	2	5,000
TOTAL					161,100

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	Annual % Change	Percent Funded	Monthly Contribution	Annual % Change	Percent Funded	Monthly Contribution	Annual % Change	Percent Funded
1/1/2024	20,000	127.86%	20,000	0.00%	127.86%	20,000	0.00%	127.86%	(45,458)	-327.29%	127.86%
1/1/2025	20,000	124.33%	20,000	0.00%	124.33%	21,684	8.42%	124.33%	37,220	-181.88%	100.00%
1/1/2026	20,000	118.01%	20,000	0.00%	118.01%	23,510	8.42%	118.62%	38,652	3.85%	100.00%
1/1/2027	20,000	110.65%	20,000	0.00%	110.65%	25,489	8.42%	112.41%	49,002	26.78%	100.00%
1/1/2028	20,000	100.95%	20,000	0.00%	100.95%	27,636	8.42%	104.29%	38,354	-21.73%	100.00%
1/1/2029	20,000	89.16%	20,000	0.00%	89.16%	29,962	8.42%	102.40%	39,818	3.82%	100.00%
1/1/2030	20,000	74.67%	20,000	0.00%	74.67%	32,485	8.42%	95.39%	41,265	3.63%	100.00%
1/1/2031	20,000	65.15%	20,000	0.00%	65.15%	35,221	8.42%	90.66%	43,697	5.90%	100.00%
1/1/2032	20,000	56.73%	20,000	0.00%	56.73%	38,186	8.42%	87.27%	43,474	-0.51%	100.00%
1/1/2033	20,000	42.79%	20,000	0.00%	42.79%	41,401	8.42%	84.02%	46,195	6.26%	100.00%
1/1/2034	20,000	34.87%	20,000	0.00%	34.87%	44,887	8.42%	83.01%	45,245	-2.06%	100.00%
1/1/2035	20,000	17.79%	20,000	0.00%	17.79%	48,667	8.42%	81.68%	46,866	3.58%	100.00%
1/1/2036	20,000	14.70%	20,000	0.00%	14.70%	50,127	3.00%	84.43%	48,548	3.59%	100.00%
1/1/2037	20,000	11.90%	20,000	0.00%	11.90%	51,631	3.00%	86.56%	49,344	1.64%	100.00%
1/1/2038	20,000	6.86%	20,000	0.00%	6.86%	53,180	3.00%	88.21%	52,267	5.92%	100.00%
1/1/2039	20,000	5.14%	38,317	91.58%	5.14%	54,775	3.00%	89.58%	51,371	-1.71%	100.00%
1/1/2040	20,000	-5.82%	20,000	-47.80%	0.00%	56,418	3.00%	90.54%	53,931	4.98%	100.00%
1/1/2041	20,000	-3.96%	26,683	33.42%	1.16%	58,111	3.00%	92.23%	58,737	8.91%	100.00%
1/1/2042	20,000	-6.37%	105,000	293.50%	0.00%	59,854	3.00%	92.61%	55,455	-5.59%	100.00%
1/1/2043	20,000	-31.18%	27,692	-73.63%	0.00%	61,650	3.00%	92.80%	60,477	9.06%	100.00%
1/1/2044	20,000	-29.99%	86,325	211.74%	0.00%	63,499	3.00%	93.69%	58,189	-3.78%	100.00%
1/1/2045	20,000	-49.52%	22,992	-73.37%	0.00%	65,404	3.00%	94.63%	60,421	3.84%	100.00%
1/1/2046	20,000	-44.93%	22,792	-0.87%	0.00%	67,366	3.00%	96.31%	62,989	4.25%	100.00%
1/1/2047	20,000	-40.87%	40,888	79.40%	0.00%	69,387	3.00%	97.57%	64,220	1.95%	100.00%
1/1/2048	20,000	-42.42%	35,442	-13.32%	0.00%	71,469	3.00%	98.72%	67,671	5.37%	100.00%
1/1/2049	20,000	-42.00%	70,708	99.51%	0.00%	73,613	3.00%	99.49%	69,204	2.26%	100.00%
1/1/2050	20,000	-50.62%	76,575	8.30%	0.00%	75,821	3.00%	100.28%	68,769	-0.63%	100.00%
1/1/2051	20,000	-60.70%	34,775	-54.59%	0.00%	78,096	3.00%	101.57%	72,944	6.07%	100.00%
1/1/2052	20,000	-58.23%	74,992	115.65%	0.00%	80,439	3.00%	102.32%	91,428	25.34%	100.00%
1/1/2053	20,000	-64.44%	438,367	484.55%	0.00%	82,852	3.00%	100.47%	88,183	-3.55%	100.00%

AVERAGE:

11.81%

30.17%

96.07%

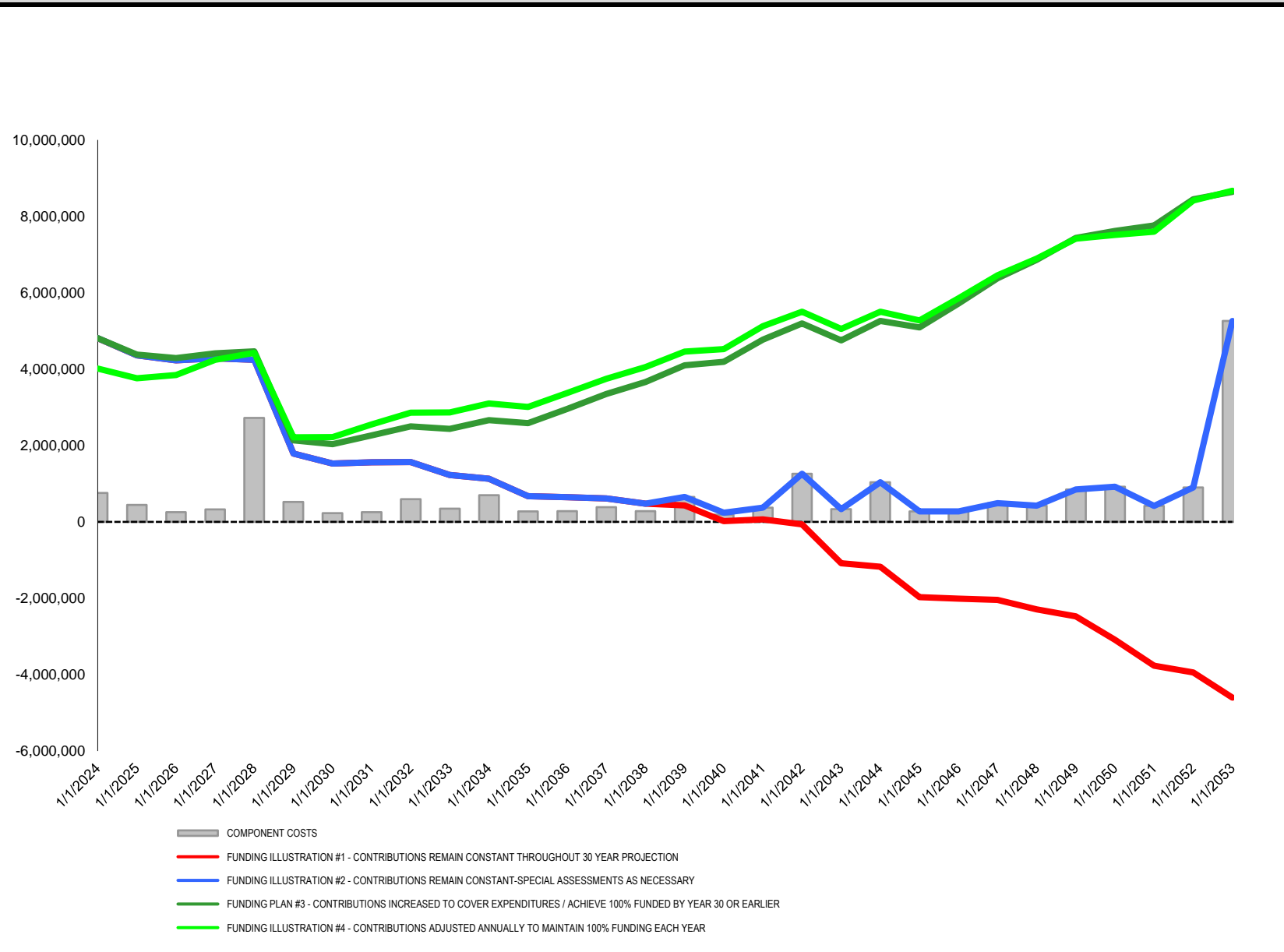
100.00%

FOOTNOTES:

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

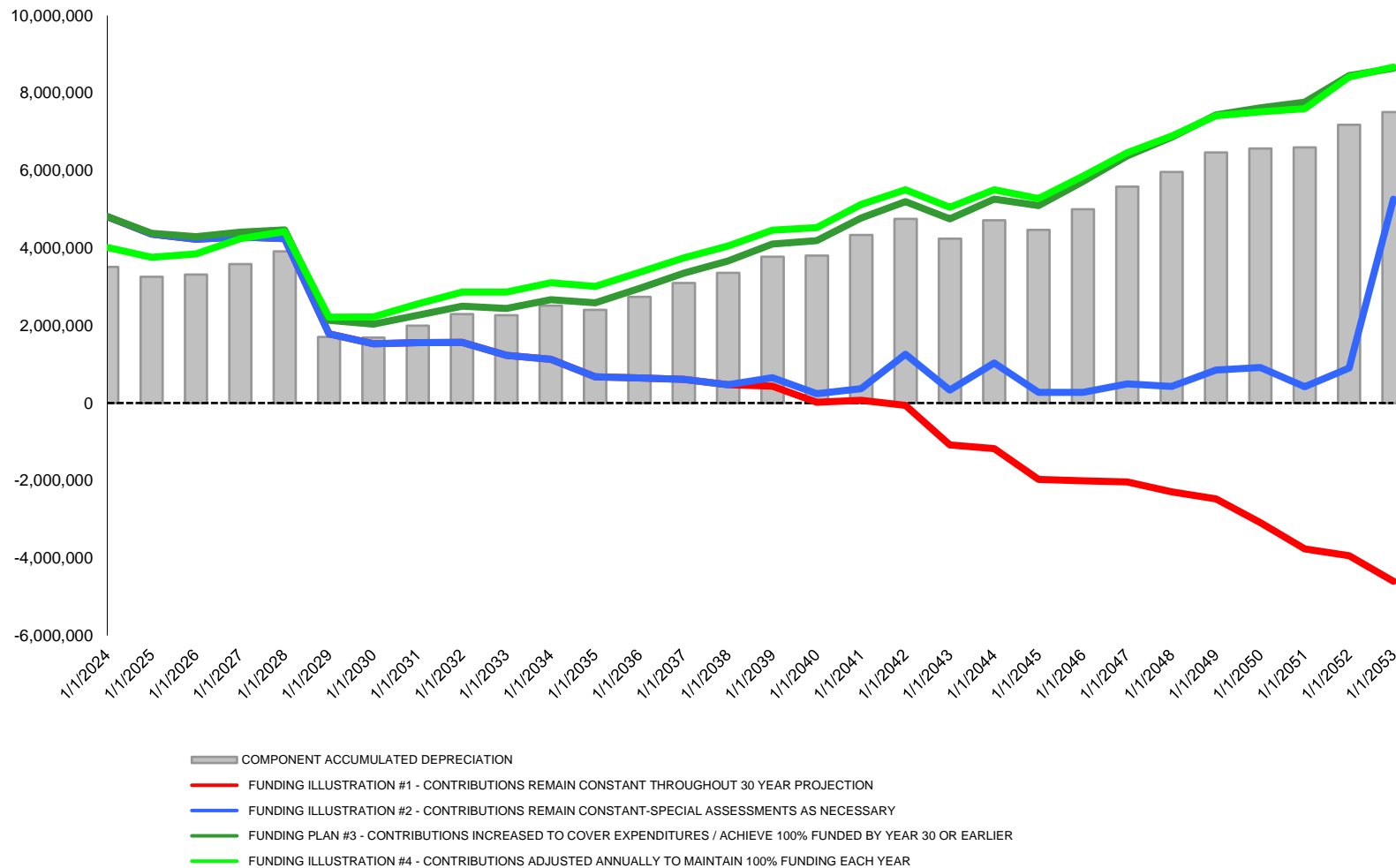
PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

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	1/1/2024	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	1/1/2036	1/1/2037	1/1/2038
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)	77,621	72,389	71,683	72,020	49,753	25,310	23,284	23,649	20,671	16,793	11,858	7,544	7,007	5,444	3,862
COMPONENT COSTS (b)	(760,830)	(444,717)	(257,095)	(329,512)	(2,721,667)	(522,274)	(229,154)	(257,616)	(594,357)	(349,677)	(701,797)	(272,207)	(281,382)	(383,011)	(280,313)
NET RECEIPTS/(DISBURSE)	(443,209)	(132,328)	54,588	(17,492)	(2,431,914)	(256,964)	34,130	6,033	(333,686)	(92,884)	(449,939)	(24,663)	(34,375)	(137,566)	(36,451)
CASH BALANCE: begin year	4,490,925	4,047,716	3,915,389	3,969,977	3,952,485	1,520,571	1,263,607	1,297,737	1,303,770	970,084	877,199	427,261	402,597	368,222	230,656
CASH BALANCE: end year	4,047,716	3,915,389	3,969,977	3,952,485	1,520,571	1,263,607	1,297,737	1,303,770	970,084	877,199	427,261	402,597	368,222	230,656	194,205
COMPONENT ACCUMULATED DEPRECIATION (c)	3,512,414	3,255,665	3,317,891	3,587,979	3,915,323	1,705,473	1,692,189	1,992,009	2,298,118	2,267,328	2,515,878	2,402,136	2,739,486	3,094,203	3,362,559
less: beginning cash balance	4,490,925	4,047,716	3,915,389	3,969,977	3,952,485	1,520,571	1,263,607	1,297,737	1,303,770	970,084	877,199	427,261	402,597	368,222	230,656
over/(under) funded-total	978,511	792,051	597,498	381,998	37,162	(184,902)	(428,582)	(694,273)	(994,348)	(1,297,245)	(1,638,679)	(1,974,876)	(2,336,889)	(2,725,980)	(3,131,903)
" " " per unit	3,421	2,769	2,089	1,336	130	(647)	(1,499)	(2,428)	(3,477)	(4,536)	(5,730)	(6,905)	(8,171)	(9,531)	(10,951)

DESCRIPTION	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	1/1/2051	1/1/2052	1/1/2053
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)	(655,678)	(190,408)	(370,759)	(1,259,999)	(332,242)	(1,035,975)	(275,863)	(273,527)	(490,638)	(425,262)	(848,500)	(918,896)	(417,338)	(899,896)	(5,260,423)
NET RECEIPTS/(DISBURSE)	(415,678)	49,592	(130,759)	(1,019,999)	(92,242)	(795,975)	(35,863)	(33,527)	(250,638)	(185,262)	(608,500)	(678,896)	(177,338)	(659,896)	(5,020,423)
CASH BALANCE: begin year	194,205	(221,473)	(171,881)	(302,640)	(1,322,639)	(1,414,881)	(2,210,856)	(2,246,720)	(2,280,247)	(2,530,884)	(2,716,146)	(3,324,646)	(4,003,542)	(4,180,880)	(4,840,776)
CASH BALANCE: end year	(221,473)	(171,881)	(302,640)	(1,322,639)	(1,414,881)	(2,210,856)	(2,246,720)	(2,280,247)	(2,530,884)	(2,716,146)	(3,324,646)	(4,003,542)	(4,180,880)	(4,840,776)	(9,861,199)
COMPONENT ACCUMULATED DEPRECIATION (c)	3,774,933	3,805,253	4,336,711	4,754,192	4,242,181	4,717,859	4,464,392	5,000,412	5,579,815	5,965,737	6,466,584	6,568,110	6,595,207	7,179,567	7,511,588
less: beginning cash balance	194,205	(221,473)	(171,881)	(302,640)	(1,322,639)	(1,414,881)	(2,210,856)	(2,246,720)	(2,280,247)	(2,530,884)	(2,716,146)	(3,324,646)	(4,003,542)	(4,180,880)	(4,840,776)
over/(under) funded-total	(3,580,728)	(4,026,726)	(4,508,592)	(5,056,832)	(5,564,820)	(6,132,740)	(6,675,249)	(7,247,132)	(7,860,061)	(8,496,621)	(9,182,730)	(9,892,756)	(10,598,749)	(11,360,447)	(12,352,364)
" " " per unit	(12,520)	(14,079)	(15,764)	(17,681)	(19,457)	(21,443)	(23,340)	(25,340)	(27,483)	(29,708)	(32,107)	(34,590)	(37,059)	(39,722)	(43,190)

FOOTNOTES:

(a) Interest income calculated on average balance less Federal & State income taxes of 39.3%

Rate: 3.0000%

(b) See "Reserve Expenditures By Year Schedule"

(c) See "Component Accumulated Depreciation Analysis"

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	1/1/2024	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	1/1/2036	1/1/2037	1/1/2038
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)	77,621	72,389	71,683	72,020	49,753	25,310	23,284	23,649	20,671	16,793	11,858	7,544	7,007	5,444	3,862
COMPONENT COSTS (b)	(760,830)	(444,717)	(257,095)	(329,512)	(2,721,667)	(522,274)	(229,154)	(257,616)	(594,357)	(349,677)	(701,797)	(272,207)	(281,382)	(383,011)	(280,313)
NET RECEIPTS/(DISBURSE)	(443,209)	(132,328)	54,588	(17,492)	(2,431,914)	(256,964)	34,130	6,033	(333,686)	(92,884)	(449,939)	(24,663)	(34,375)	(137,566)	(36,451)
CASH BALANCE: begin year	4,490,925	4,047,716	3,915,389	3,969,977	3,952,485	1,520,571	1,263,607	1,297,737	1,303,770	970,084	877,199	427,261	402,597	368,222	230,656
CASH BALANCE: end year	4,047,716	3,915,389	3,969,977	3,952,485	1,520,571	1,263,607	1,297,737	1,303,770	970,084	877,199	427,261	402,597	368,222	230,656	194,205
COMPONENT ACCUMULATED DEPRECIATION (c)	3,512,414	3,255,665	3,317,891	3,587,979	3,915,323	1,705,473	1,692,189	1,992,009	2,298,118	2,267,328	2,515,878	2,402,136	2,739,486	3,094,203	3,362,559
less: beginning cash balance	4,490,925	4,047,716	3,915,389	3,969,977	3,952,485	1,520,571	1,263,607	1,297,737	1,303,770	970,084	877,199	427,261	402,597	368,222	230,656
over/(under) funded-total	978,511	792,051	597,498	381,998	37,162	(184,902)	(428,582)	(694,273)	(994,348)	(1,297,245)	(1,638,679)	(1,974,876)	(2,336,889)	(2,725,980)	(3,131,903)
" " " per unit	3,421	2,769	2,089	1,336	130	(647)	(1,499)	(2,428)	(3,477)	(4,536)	(5,730)	(6,905)	(8,171)	(9,531)	(10,951)

DESCRIPTION	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	1/1/2051	1/1/2052	1/1/2053
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	219,800	0	80,200	1,020,000	92,300	795,900	35,900	33,500	250,650	185,300	608,500	678,900	177,300	659,900	5,020,400
INTEREST INCOME (a)	1,766	457	456	1	1	1	1	1	1	1	2	2	1	1	1
COMPONENT COSTS (b)	(655,678)	(190,408)	(370,759)	(1,259,999)	(332,242)	(1,035,975)	(275,863)	(273,527)	(490,638)	(425,262)	(848,500)	(918,896)	(417,338)	(899,896)	(5,260,423)
NET RECEIPTS/(DISBURSE)	(194,111)	50,049	(50,103)	2	59	(74)	37	(26)	13	40	2	6	(37)	5	(22)
CASH BALANCE: begin year	194,205	93	50,142	39	41	100	26	63	37	50	90	92	98	61	66
CASH BALANCE: end year	93	50,142	39	41	100	26	63	37	50	90	92	98	61	66	44
COMPONENT ACCUMULATED DEPRECIATION (c)	3,774,933	3,805,253	4,336,711	4,754,192	4,242,181	4,717,859	4,464,392	5,000,412	5,579,815	5,965,737	6,466,584	6,568,110	6,595,207	7,179,567	7,511,588
less: beginning cash balance	194,205	93	50,142	39	41	100	26	63	37	50	90	92	98	61	66
over/(under) funded-total	(3,580,728)	(3,805,160)	(4,286,569)	(4,754,153)	(4,242,140)	(4,717,759)	(4,464,366)	(5,000,349)	(5,579,777)	(5,965,686)	(6,466,494)	(6,568,018)	(6,595,109)	(7,179,506)	(7,511,522)
" " " per unit	(12,520)	(13,305)	(14,988)	(16,623)	(14,833)	(16,496)	(15,610)	(17,484)	(19,510)	(20,859)	(22,610)	(22,965)	(23,060)	(25,103)	(26,264)

FOOTNOTES:

(a) Interest income calculated on average balance less Federal & State income taxes of 39.3%

Rate: 3.0000%

(b) See "Reserve Expenditures By Year Schedule"

(c) See "Component Accumulated Depreciation Analysis"

FUNDING PLAN #3 (assumption: current contribution increased as necessary to cover all expenditures)

RECOMMENDED TO BE ADOPTED

PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

ANNUAL BASIS

DESCRIPTION	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	1/1/2036	1/1/2037	1/1/2038
RESERVE CONTRIBUTION	240,000	260,208	282,118	305,872	331,626	359,549	389,823	422,646	458,233	496,816	538,648	584,002	601,523	619,568	638,155
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	77,621	72,575	72,443	73,785	52,996	30,549	31,091	34,649	35,550	36,303	36,823	38,862	45,372	51,312	57,707
COMPONENT COSTS (b)	(760,830)	(444,717)	(257,095)	(329,512)	(2,721,667)	(522,274)	(229,154)	(257,616)	(594,357)	(349,677)	(701,797)	(272,207)	(281,382)	(383,011)	(280,313)
NET RECEIPTS/(DISBURSE)	(443,209)	(111,934)	97,466	50,145	(2,337,045)	(132,176)	191,760	199,679	(100,573)	183,443	(126,326)	350,657	365,513	287,870	415,549
CASH BALANCE: begin year	4,490,925	4,047,716	3,935,782	4,033,248	4,083,393	1,746,348	1,614,172	1,805,932	2,005,611	1,905,038	2,088,480	1,962,154	2,312,812	2,678,325	2,966,194
CASH BALANCE: end year	4,047,716	3,935,782	4,033,248	4,083,393	1,746,348	1,614,172	1,805,932	2,005,611	1,905,038	2,088,480	1,962,154	2,312,812	2,678,325	2,966,194	3,381,743
COMPONENT ACCUMULATED DEPRECIATION (c)	3,512,414	3,255,665	3,317,891	3,587,979	3,915,323	1,705,473	1,692,189	1,992,009	2,298,118	2,267,328	2,515,878	2,402,136	2,739,486	3,094,203	3,362,559
less: beginning cash balance	4,490,925	4,047,716	3,935,782	4,033,248	4,083,393	1,746,348	1,614,172	1,805,932	2,005,611	1,905,038	2,088,480	1,962,154	2,312,812	2,678,325	2,966,194
over/(under) funded-total	978,511	792,051	617,892	445,269	168,070	40,875	(78,017)	(186,077)	(292,506)	(362,290)	(427,398)	(439,982)	(426,674)	(415,878)	(396,365)
" " " per unit	3,421	2,769	2,160	1,557	588	143	(273)	(651)	(1,023)	(1,267)	(1,494)	(1,538)	(1,492)	(1,454)	(1,386)

DESCRIPTION	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	1/1/2051	1/1/2052	1/1/2053
RESERVE CONTRIBUTION	657,300	677,019	697,329	718,249	739,797	761,991	784,850	808,396	832,648	857,627	883,356	909,857	937,153	965,267	994,225
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	62,063	67,681	76,383	75,810	75,970	78,589	82,187	93,272	103,027	112,022	118,364	120,772	127,674	135,385	99,331
COMPONENT COSTS (b)	(655,678)	(190,408)	(370,759)	(1,259,999)	(332,242)	(1,035,975)	(275,863)	(273,527)	(490,638)	(425,262)	(848,500)	(918,896)	(417,338)	(899,896)	(5,260,423)
NET RECEIPTS/(DISBURSE)	63,685	554,292	402,953	(465,939)	483,525	(195,395)	591,174	628,140	445,038	544,388	153,220	111,733	647,488	200,756	(4,166,868)
CASH BALANCE: begin year	3,381,743	3,445,428	3,999,720	4,402,673	3,936,733	4,420,258	4,224,863	4,816,038	5,444,178	5,889,216	6,433,603	6,586,823	6,698,556	7,346,044	7,546,800
CASH BALANCE: end year	3,445,428	3,999,720	4,402,673	3,936,733	4,420,258	4,224,863	4,816,038	5,444,178	5,889,216	6,433,603	6,586,823	6,698,556	7,346,044	7,546,800	3,379,932
COMPONENT ACCUMULATED DEPRECIATION (c)	3,774,933	3,805,253	4,336,711	4,754,192	4,242,181	4,717,859	4,464,392	5,000,412	5,579,815	5,965,737	6,466,584	6,568,110	6,595,207	7,179,567	7,511,588
less: beginning cash balance	3,381,743	3,445,428	3,999,720	4,402,673	3,936,733	4,420,258	4,224,863	4,816,038	5,444,178	5,889,216	6,433,603	6,586,823	6,698,556	7,346,044	7,546,800
over/(under) funded-total	(393,190)	(359,825)	(336,991)	(351,519)	(305,448)	(297,601)	(239,529)	(184,374)	(135,637)	(76,521)	(32,980)	18,713	103,349	166,477	35,212
" " " per unit	(1,375)	(1,258)	(1,178)	(1,229)	(1,068)	(1,041)	(838)	(645)	(474)	(268)	(115)	65	361	582	123

FOOTNOTES:

(a) Interest income calculated on average balance less Federal & State income taxes of 39.3%

Rate: 3.0000%

(b) See "Reserve Expenditures By Year Schedule"

(c) See "Component Accumulated Depreciation Analysis"

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	1/1/2024	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	1/1/2036	1/1/2037	1/1/2038
RESERVE CONTRIBUTION	(545,497)	446,637	463,829	588,021	460,252	477,820	495,176	524,367	521,684	554,346	542,937	562,388	582,580	592,133	627,207
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	71,067	60,306	63,354	68,835	51,565	31,170	33,799	39,358	41,883	43,881	45,118	47,169	53,518	59,234	65,479
COMPONENT COSTS (b)	(760,830)	(444,717)	(257,095)	(329,512)	(2,721,667)	(522,274)	(229,154)	(257,616)	(594,357)	(349,677)	(701,797)	(272,207)	(281,382)	(383,011)	(280,313)
NET RECEIPTS/(DISBURSE)	(1,235,260)	62,226	270,088	327,344	(2,209,850)	(13,284)	299,820	306,108	(30,789)	248,550	(113,742)	337,350	354,716	268,357	412,374
CASH BALANCE: begin year	4,490,925	3,255,665	3,317,891	3,587,979	3,915,323	1,705,473	1,692,189	1,992,009	2,298,118	2,267,328	2,515,878	2,402,136	2,739,486	3,094,203	3,362,559
CASH BALANCE: end year	3,255,665	3,317,891	3,587,979	3,915,323	1,705,473	1,692,189	1,992,009	2,298,118	2,267,328	2,515,878	2,402,136	2,739,486	3,094,203	3,362,559	3,774,933
COMPONENT ACCUMULATED DEPRECIATION (c)	3,512,414	3,255,665	3,317,891	3,587,979	3,915,323	1,705,473	1,692,189	1,992,009	2,298,118	2,267,328	2,515,878	2,402,136	2,739,486	3,094,203	3,362,559
less: beginning cash balance	4,490,925	3,255,665	3,317,891	3,587,979	3,915,323	1,705,473	1,692,189	1,992,009	2,298,118	2,267,328	2,515,878	2,402,136	2,739,486	3,094,203	3,362,559
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	1/1/2039	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	1/1/2051	1/1/2052	1/1/2053
RESERVE CONTRIBUTION	616,457	647,172	704,840	665,455	725,721	698,270	725,053	755,867	770,641	812,055	830,446	825,233	875,328	1,097,141	1,058,198
SPECIAL ASSESSMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME (a)	69,541	74,694	83,400	82,533	82,199	84,238	86,830	97,063	105,919	114,054	119,580	120,760	126,370	134,777	100,191
COMPONENT COSTS (b)	(655,678)	(190,408)	(370,759)	(1,259,999)	(332,242)	(1,035,975)	(275,863)	(273,527)	(490,638)	(425,262)	(848,500)	(918,896)	(417,338)	(899,896)	(5,260,423)
NET RECEIPTS/(DISBURSE)	30,320	531,458	417,481	(512,011)	475,678	(253,467)	536,020	579,403	385,922	500,847	101,526	27,097	584,360	332,021	(4,102,034)
CASH BALANCE: begin year	3,774,933	3,805,253	4,336,711	4,754,192	4,242,181	4,717,859	4,464,392	5,000,412	5,579,815	5,965,737	6,466,584	6,568,110	6,595,207	7,179,567	7,511,588
CASH BALANCE: end year	3,805,253	4,336,711	4,754,192	4,242,181	4,717,859	4,464,392	5,000,412	5,579,815	5,965,737	6,466,584	6,568,110	6,595,207	7,179,567	7,511,588	3,409,554
COMPONENT ACCUMULATED DEPRECIATION (c)	3,774,933	3,805,253	4,336,711	4,754,192	4,242,181	4,717,859	4,464,392	5,000,412	5,579,815	5,965,737	6,466,584	6,568,110	6,595,207	7,179,567	7,511,588
less: beginning cash balance	3,774,933	3,805,253	4,336,711	4,754,192	4,242,181	4,717,859	4,464,392	5,000,412	5,579,815	5,965,737	6,466,584	6,568,110	6,595,207	7,179,567	7,511,588
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: 3.0000%

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

1/1/2024 through 1/1/2038

EXPENDITURES	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	1/1/2036	1/1/2037	1/1/2038
ROOF/DECKS															
concrete tile roof	0	0	0	0	0	0	0	0	11,870	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	3,696	0	0	0	4,078	0	0	0	4,500	0	0
STRUCTURE															
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	4,616	0	0	0	0	0
pool trellis- repair	50,000	0	0	0	0	0	0	0	0	0	63,942	0	0	0	0
PAINT															
exterior flatwork- clubhouse	4,950	0	0	0	0	0	0	0	0	0	6,329	0	0	0	0
exterior flatwork- caretaker building	1,700	0	0	0	0	0	0	0	0	0	2,174	0	0	0	0
exterior flatwork- guard house	1,600	0	0	0	0	0	0	0	0	0	2,047	0	0	0	0
doors	0	0	0	4,845	0	0	0	0	5,480	0	0	0	0	6,197	0
interior flatwork	0	0	0	13,349	0	0	0	0	15,096	0	0	0	0	17,072	0
ironwork	0	0	0	8,021	0	0	0	0	9,071	0	0	0	0	10,257	0
parking stripes	0	0	0	269	0	0	0	0	304	0	0	0	0	344	0
MECHANICAL															
elevator-mechanical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,277
elevator-cab remodel	0	0	0	0	5,518	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	15,347	0	0	0	0
gate operators-barrier	0	0	6,302	0	0	0	0	0	0	0	0	0	0	0	8,466
gate operators-overhead	0	0	0	0	0	0	0	0	3,652	0	0	0	0	0	0
heat pump-caretaker building	0	0	5,882	0	0	0	0	0	0	0	0	0	0	0	0
heat pumps-clubhouse	0	0	0	0	0	0	0	12,354	0	0	0	0	0	0	0
condenser- caretaker building	0	0	3,572	0	0	0	0	0	0	0	0	0	0	0	0
condensers-clubhouse	0	0	0	0	0	0	0	7,602	0	0	0	0	0	0	0
PLUMBING															
distribution piping	0	0	0	0	0	0	0	0	0	0	28,772	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	2,922	0	0	0	0	0	0
water heaters-clubhouse	0	0	0	2,422	0	0	0	0	0	2,807	0	0	0	0	0
drinking fountains	0	0	2,836	0	0	0	0	0	0	0	0	0	0	0	3,810
ELECTRICAL															
surveillance camera system	0	0	0	79,667	0	0	0	0	90,093	0	0	0	0	101,881	0
card reader	45,000	0	0	0	0	0	0	0	0	0	0	0	60,449	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	11,791	0	0	0	0	0
lighting-bollard	0	0	0	0	0	0	0	0	0	61,766	0	0	0	0	0
lighting-street	0	0	0	0	0	0	0	0	166,181	0	0	0	0	0	0
lighting-landscape	0	0	0	0	0	0	0	0	13,392	0	0	0	0	0	0
lighting-tennis/basketball	0	0	0	0	0	0	0	0	0	0	48,340	0	0	0	0
radio equipment	0	0	0	5,921	0	0	0	0	6,696	0	0	0	0	7,573	0
FLOORING															
carpeting	17,500	0	0	0	0	0	20,284	0	0	0	0	0	23,510	0	0
rubber	0	0	0	4,037	0	0	0	0	0	4,680	0	0	0	0	0

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

1/1/2024 through 1/1/2038

EXPENDITURES	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	1/1/2036	1/1/2037	1/1/2038
POOL/ SPA															
plaster-pool	0	0	0	11,143	0	0	0	0	0	0	0	13,566	0	0	0
plaster-spa	2,950	0	0	0	0	0	3,418	0	0	0	0	0	3,961	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	1,324	0	0	0	0	0	0	0	1,612	0	0
coping/tile	0	0	0	0	0	0	0	0	9,191	0	0	0	0	0	0
heaters	0	0	0	0	0	8,708	0	0	0	0	0	10,092	0	0	0
filters	0	0	0	0	0	2,883	0	0	0	0	0	0	0	0	0
motors	0	0	1,575	0	0	0	0	1,780	0	0	0	0	2,013	0	0
pumps	0	0	0	0	0	0	0	1,780	0	0	0	0	0	0	0
chlorinators	0	0	0	323	0	0	0	0	365	0	0	0	0	413	0
furniture	25,000	0	0	0	0	0	28,976	0	0	0	0	0	33,584	0	0
SPORTS COURT															
playing surfaces-tennis	0	0	14,706	0	0	0	0	16,630	0	0	0	0	18,806	0	0
playing surfaces-basketball	0	0	4,832	0	0	0	0	5,464	0	0	0	0	6,178	0	0
windscreen	0	0	10,924	0	0	0	0	12,354	0	0	0	0	13,970	0	0
nets-tennis	0	0	2,101	0	0	0	0	2,376	0	0	0	0	2,687	0	0
basketball hoops/backboards	0	0	0	0	0	5,937	0	0	0	0	0	0	0	0	0
chain link fencing	0	0	0	0	0	55,978	0	0	0	0	0	0	0	0	0
golf stations	0	0	0	26,915	0	0	0	0	0	0	0	0	0	0	0
LANDSCAPE/ HARDSCAPE															
asphalt seal coat	147,600	0	0	0	0	166,915	0	0	0	0	188,757	0	0	0	0
asphalt replacement	0	0	0	0	2,442,888	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	12,811	13,130	13,457	13,792	14,135	14,487	14,848	15,218	15,597	15,985	16,383	16,791	17,209	17,638
concrete curbs	11,000	11,274	11,555	11,843	12,138	12,440	12,750	13,067	13,392	13,725	14,067	14,417	14,776	15,144	15,521
concrete pavers-parking lot	12,750	0	0	0	0	14,417	0	0	0	0	16,303	0	0	0	0
concrete pavers-driveway	68,750	0	0	0	0	77,747	0	0	0	0	87,921	0	0	0	0
irrigation controllers	0	0	0	0	0	0	48,680	0	0	0	0	0	0	0	0
backflow preventers	0	0	0	0	0	0	0	0	0	0	26,855	0	0	0	0
stamped concrete	0	0	0	0	59,196	0	0	0	0	0	0	0	0	0	75,701
irrigation piping repair	7,500	7,687	7,878	8,074	8,275	8,481	8,692	8,908	9,130	9,357	9,590	9,829	10,074	10,325	10,582
landscape-annual refurbishment	22,500	23,060	23,634	24,222	24,825	25,443	26,077	26,726	27,391	28,073	28,772	29,488	30,222	30,975	31,746
landscape-renovation	200,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
wrought iron	12,500	12,811	13,130	13,457	13,792	14,135	14,487	14,848	15,218	15,597	15,985	16,383	16,791	17,209	17,638
chain link fencing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
bench/downdrains	6,000	6,149	6,302	6,459	6,620	6,785	6,954	7,127	7,304	7,486	7,672	7,863	8,059	8,260	8,466
swale grates	0	0	0	0	0	0	0	0	0	0	0	0	0	20,378	0

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

1/1/2024 through 1/1/2038

EXPENDITURES	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	1/1/2036	1/1/2037	1/1/2038
RECREATION FACILITIES															
furnishing-recreation room	0	28,185	0	0	0	0	0	0	0	34,314	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	33,437	0	0	0	0	0	0	0	40,709
restrooms-clubhouse	0	0	42,962	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	68,278	0	0	0	0	0	0	0	83,125	0	0	0	0
kitchen-caretaker building	0	0	5,253	0	0	0	0	0	0	0	6,395	0	0	0	0
guard house-refurbish	5,000	0	0	0	0	0	0	0	6,088	0	0	0	0	0	0
fitness equipment	0	75,586	0	79,397	0	83,400	0	87,605	0	92,022	0	96,661	0	101,535	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	121,746	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	12,176	0	0	0	0	0	0
MISCELLANEOUS															
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	240,852	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	31,195	0	0	0	0	0
water truck	0	0	0	0	0	0	0	0	0	0	0	44,563	0	0	0
weather stations	0	5,125	0	0	0	0	0	0	0	0	0	0	0	0	0
emergency equipment	0	0	0	0	0	0	0	11,880	0	0	0	0	0	0	0
electric generator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,411
CONTINGENCY RESERVE	36,230	21,177	12,243	15,691	129,603	24,870	10,912	12,267	28,303	16,651	33,419	12,962	13,399	18,239	13,348
(5% / year of annual expenditures)															
TOTAL	760,830	444,717	257,095	329,512	2,721,667	522,274	229,154	257,616	594,357	349,677	701,797	272,207	281,382	383,011	280,313

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

1/1/2039 through 1/1/2053

EXPENDITURES	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	1/1/2051	1/1/2052	1/1/2053	TOTAL
ROOF/DECKS																
concrete tile roof	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,870
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	20,611	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34,861
membrane decks- coating	0	4,966	0	0	0	5,480	0	0	0	6,046	0	0	0	6,671	0	38,787
STRUCTURE																
foundations/ structural frames	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
structural pest control	11,136	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,836
garage doors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,549	12,165
pool trellis- repair	0	0	0	0	0	81,770	0	0	0	0	0	0	0	0	0	195,712
PAINT																
exterior flatwork- clubhouse	0	0	0	0	0	8,096	0	0	0	0	0	0	0	0	0	19,375
exterior flatwork- caretaker building	0	0	0	0	0	2,780	0	0	0	0	0	0	0	0	0	6,654
exterior flatwork- guard house	0	0	0	0	0	2,619	0	0	0	0	0	0	0	0	0	6,266
doors	0	0	0	7,007	0	0	0	0	7,924	0	0	0	0	8,960	0	40,413
interior flatwork	0	0	0	19,307	0	0	0	0	21,834	0	0	0	0	24,691	0	111,349
ironwork	0	0	0	11,599	0	0	0	0	13,117	0	0	0	0	14,834	0	66,899
parking stripes	0	0	0	389	0	0	0	0	440	0	0	0	0	498	0	2,244
MECHANICAL																
elevator-mechanical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,277
elevator-cab remodel	0	0	0	0	7,979	0	0	0	0	0	0	0	0	0	0	13,497
gate operators-swing arm	0	0	0	0	0	19,626	0	0	0	0	0	0	0	0	0	46,973
gate operators-barrier	0	0	0	0	0	0	0	0	0	0	0	11,372	0	0	0	26,140
gate operators-overhead	0	0	0	4,670	0	0	0	0	0	0	0	0	0	5,971	0	14,293
heat pump-caretaker building	0	0	8,508	0	0	0	0	0	0	0	0	0	0	0	0	14,390
heat pumps-clubhouse	0	0	0	0	0	0	0	17,864	0	0	0	0	0	0	0	30,218
condenser- caretaker building	0	0	5,165	0	0	0	0	0	0	0	0	0	0	0	0	8,737
condensers-clubhouse	0	0	0	0	0	0	0	10,993	0	0	0	0	0	0	0	18,595
PLUMBING																
distribution piping	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,772
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	3,924	0	0	0	0	0	0	0	0	0	6,846
water heaters-clubhouse	3,253	0	0	0	0	0	3,770	0	0	0	0	0	4,370	0	0	16,622
drinking fountains	0	0	0	0	0	0	0	0	0	0	0	5,118	0	0	0	11,764
ELECTRICAL																
surveillance camera system	0	0	0	115,213	0	0	0	0	130,288	0	0	0	0	147,338	0	664,480
card reader	0	0	0	0	0	0	0	0	0	81,202	0	0	0	0	0	186,651
fire alarm system	2,893	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,893
lighting-street lamp post signs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,281	31,072
lighting-bollard	0	0	0	0	0	0	0	0	0	0	0	0	0	0	101,014	162,780
lighting-street	0	0	0	0	0	0	0	0	0	0	0	0	0	271,777	0	437,958
lighting-landscape	0	0	0	0	0	17,988	0	0	0	0	0	0	0	0	0	31,380
lighting-tennis/basketball	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48,340
radio equipment	0	0	0	8,564	0	0	0	0	9,685	0	0	0	0	10,952	0	49,391
FLOORING																
carpeting	0	0	0	27,248	0	0	0	0	0	31,580	0	0	0	0	0	120,122
rubber	5,424	0	0	0	0	0	6,286	0	0	0	0	0	7,285	0	0	27,712

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

1/1/2039 through 1/1/2053

EXPENDITURES	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	1/1/2051	1/1/2052	1/1/2053	TOTAL
POOL/ SPA																
plastere-pool	0	0	0	0	16,517	0	0	0	0	0	0	0	20,110	0	0	61,336
plaster-spa	0	0	0	4,592	0	0	0	0	0	5,321	0	0	0	0	0	20,242
concrete deck-pavers	0	0	0	0	7,181	0	0	0	0	0	0	0	0	0	0	7,181
coping joint	0	0	0	0	0	1,961	0	0	0	0	0	0	0	2,388	0	7,285
coping/tile	0	0	0	0	0	0	0	0	13,293	0	0	0	0	0	0	22,484
heaters	0	0	11,697	0	0	0	0	0	13,557	0	0	0	0	0	15,713	59,767
filters	3,686	0	0	0	0	0	0	0	0	0	4,714	0	0	0	0	11,283
motors	0	0	2,276	0	0	0	0	2,575	0	0	0	0	2,912	0	0	13,131
pumps	0	0	0	0	0	0	0	2,575	0	0	0	0	0	0	0	4,355
chlorinators	0	0	0	467	0	0	0	0	529	0	0	0	0	598	0	2,695
furniture	0	0	0	38,924	0	0	0	0	0	45,112	0	0	0	0	0	171,596
SPORTS COURT																
playing surfaces-tennis	0	0	21,267	0	0	0	0	24,050	0	0	0	0	27,198	0	0	122,657
playing surfaces-basketball	0	0	6,988	0	0	0	0	7,902	0	0	0	0	8,937	0	0	40,301
windscreen	0	0	15,798	0	0	0	0	17,864	0	0	0	0	20,202	0	0	91,112
nets-tennis	0	0	3,039	0	0	0	0	3,438	0	0	0	0	3,888	0	0	17,529
basketball hoops/backboards	7,592	0	0	0	0	0	0	0	0	0	9,711	0	0	0	0	23,240
chain link fencing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	55,978
golf stations	0	0	0	38,924	0	0	0	0	0	0	0	0	0	0	0	65,839
LANDSCAPE/ HARDSCAPE																
asphalt seal coat	213,457	0	0	0	0	241,389	0	0	0	0	272,977	0	0	0	0	1,231,095
asphalt replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,517,945	6,960,833
concrete block walls	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
concrete walkways	18,077	18,527	18,988	19,461	19,946	20,443	20,952	21,474	22,009	22,557	23,119	23,695	24,285	24,890	25,510	547,914
concrete curbs	15,907	16,303	16,709	17,125	17,551	17,988	18,436	18,895	19,365	19,847	20,341	20,847	21,366	21,898	22,443	482,130
concrete pavers-parking lot	18,436	0	0	0	0	20,847	0	0	0	0	23,575	0	0	0	0	106,328
concrete pavers-driveway	99,427	0	0	0	0	112,438	0	0	0	0	127,151	0	0	0	0	573,434
irrigation controllers	0	62,253	0	0	0	0	0	0	0	0	0	79,611	0	0	0	190,544
backflow preventers	0	0	0	0	0	0	0	0	0	0	38,836	0	0	0	0	65,691
stamped concrete	0	0	0	0	0	0	0	0	0	96,810	0	0	0	0	0	231,707
irrigation piping repair	10,845	11,115	11,392	11,676	11,967	12,265	12,570	12,883	13,204	13,533	13,870	14,215	14,569	14,932	15,304	328,722
landscape-annual refurbishment	32,536	33,346	34,176	35,027	35,899	36,793	37,709	38,648	39,610	40,596	41,607	42,643	43,705	44,793	45,908	986,150
landscape-renovation	0	0	0	0	0	327,085	0	0	0	0	0	0	0	0	0	527,085
wrought iron	18,077	18,527	18,988	19,461	19,946	20,443	20,952	21,474	22,009	22,557	23,119	23,695	24,285	24,890	25,510	547,914
chain link fencing	0	0	0	0	0	0	0	0	0	0	10,725	0	0	0	0	10,725
bench/downdrains	8,677	8,893	9,114	9,341	9,574	9,812	10,056	10,306	10,563	10,826	11,096	11,372	11,655	11,945	12,242	262,978
swale grates	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,378

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

1/1/2039 through 1/1/2053

EXPENDITURES	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	1/1/2051	1/1/2052	1/1/2053	TOTAL
RECREATION FACILITIES																
furnishing-recreation room	0	0	41,775	0	0	0	0	0	0	0	50,860	0	0	0	0	155,134
furnishings-caretaker building	23,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,362
furnishings-office	0	0	0	0	0	0	0	49,561	0	0	0	0	0	0	0	123,707
restrooms-clubhouse	0	0	0	63,678	0	0	0	0	0	0	0	0	0	0	0	106,640
restrooms-caretaker building	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
kitchen-clubhouse	0	0	0	101,201	0	0	0	0	0	0	0	123,208	0	0	0	375,812
kitchen-caretaker building	0	0	0	7,785	0	0	0	0	0	0	0	9,479	0	0	0	28,912
guard house-refurbish	0	7,411	0	0	0	0	0	0	0	9,024	0	0	0	0	0	27,523
fitness equipment	106,654	0	112,032	0	117,681	0	123,614	0	129,847	0	136,394	0	143,271	0	150,494	1,636,193
play structure	0	0	0	467,076	0	0	0	0	0	0	0	0	0	0	0	467,076
playground surfacing	0	0	0	155,694	0	0	0	0	0	0	0	0	0	199,107	0	476,547
benches	0	0	0	0	12,287	0	0	0	0	0	0	0	0	0	0	12,287
shade structure	0	0	0	15,570	0	0	0	0	0	0	0	0	0	19,911	0	47,657
MISCELLANEOUS																
fire extinguishers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
directory boards	3,905	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,905
street monuments	0	0	0	0	0	0	0	0	0	0	0	445,436	0	0	0	686,288
utility cart	0	0	0	0	0	22,896	0	0	0	0	0	0	0	0	0	36,896
patrol vehicle	0	0	0	0	39,893	0	0	0	0	0	0	0	0	0	51,014	122,102
water truck	0	0	0	0	0	0	0	0	0	0	0	64,448	0	0	0	109,011
weather stations	0	0	0	0	0	0	8,382	0	0	0	0	0	0	0	0	13,507
emergency equipment	0	0	15,192	0	0	0	0	0	0	0	0	0	19,427	0	0	46,499
electric generator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,411
CONTINGENCY RESERVE	31,223	9,067	17,655	60,000	15,821	49,332	13,136	13,025	23,364	20,251	40,405	43,757	19,873	42,852	250,496	1,049,572
(5% / year of annual expenditures)																
TOTAL	655,678	190,408	370,759	1,259,999	332,242	1,035,975	275,863	273,527	490,638	425,262	848,500	918,896	417,338	899,896	5,260,423	22,041,014

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2036	1/1/2037	1/1/2038
concrete tile roof															
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	9,993	10,242	10,497	10,758	11,026	11,301	11,582	11,870	12,166	12,469	12,779	13,097	13,423	13,757
Accumulated depreciation	6,630	7,195	7,784	8,398	9,037	9,703	10,397	11,119	11,870	487	998	1,533	2,096	2,685	3,302
standing seam roof - clubhouse															
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	107,102	109,769	112,502	115,303	118,174	121,117	124,133	127,224	130,392	133,639	136,967	140,377	143,872	147,454
Accumulated depreciation	20,900	22,848	24,881	27,000	29,210	31,513	33,913	36,412	39,015	41,725	44,546	47,482	50,536	53,712	57,016
standing seam roof - guard house															
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	36,999	37,920	38,864	39,832	40,824	41,841	42,883	43,951	45,045	46,167	47,317	48,495	49,703	50,941
Accumulated depreciation	7,220	7,893	8,595	9,327	10,091	10,886	11,715	12,579	13,478	14,414	15,389	16,403	17,458	18,556	19,697
membrane decks- resurface															
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	14,605	14,969	15,342	15,724	16,116	16,517	16,928	17,350	17,782	18,225	18,679	19,144	19,621	20,110
Accumulated depreciation	14,250	974	1,996	3,068	4,193	5,372	6,607	7,900	9,253	10,669	12,150	13,698	15,315	17,005	18,769
membrane decks- coating															
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	3,433	3,518	3,606	3,696	3,788	3,882	3,979	4,078	4,180	4,284	4,391	4,500	4,612	4,727
Accumulated depreciation	3,350	858	1,759	2,705	3,696	947	1,941	2,984	4,078	1,045	2,142	3,293	4,500	1,153	2,364
foundations/ structural frames															
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
structural pest control															
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	7,892	8,089	8,290	8,496	8,708	8,925	9,147	9,375	9,608	9,847	10,092	10,343	10,601	10,865
Accumulated depreciation	7,700	526	1,079	1,658	2,266	2,903	3,570	4,269	5,000	5,765	6,565	7,401	8,274	9,188	10,141
garage doors															
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	3,792	3,886	3,983	4,082	4,184	4,288	4,395	4,504	4,616	4,731	4,849	4,970	5,094	5,221
Accumulated depreciation	2,035	2,275	2,526	2,788	3,062	3,347	3,645	3,956	4,279	4,616	237	485	746	1,019	1,305
pool trellis- repair															
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	51,245	52,521	53,829	55,169	56,543	57,951	59,394	60,873	62,389	63,942	65,534	67,166	68,838	70,552
Accumulated depreciation	50,000	5,125	10,504	16,149	22,068	28,272	34,771	41,576	48,698	56,150	63,942	6,553	13,433	20,651	28,221
exterior flatwork- clubhouse															
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	5,073	5,199	5,328	5,461	5,597	5,736	5,879	6,025	6,175	6,329	6,487	6,649	6,815	6,985
Accumulated depreciation	4,950	507	1,040	1,598	2,184	2,799	3,442	4,115	4,820	5,558	6,329	649	1,330	2,045	2,794

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COMPONENT	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	1/1/2036	1/1/2037	1/1/2038
exterior flatwork- caretaker building															
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	1,742	1,785	1,829	1,875	1,922	1,970	2,019	2,069	2,121	2,174	2,228	2,283	2,340	2,398
Accumulated depreciation	1,700	174	357	549	750	961	1,182	1,413	1,655	1,909	2,174	2,223	2,457	2,702	2,959
exterior flatwork- guard house															
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	1,640	1,681	1,723	1,766	1,810	1,855	1,901	1,948	1,997	2,047	2,098	2,150	2,204	2,259
Accumulated depreciation	1,600	164	336	517	706	905	1,113	1,331	1,558	1,797	2,047	210	430	661	904
doors															
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	4,612	4,727	4,845	4,966	5,090	5,217	5,347	5,480	5,616	5,756	5,899	6,046	6,197	6,351
Accumulated depreciation	1,800	2,767	3,782	4,845	993	2,036	3,130	4,278	5,480	1,123	2,302	3,539	4,837	6,197	1,270
interior flatwork															
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	12,709	13,025	13,349	13,681	14,022	14,371	14,729	15,096	15,472	15,857	16,252	16,657	17,072	17,497
Accumulated depreciation	4,960	7,625	10,420	13,349	2,736	5,609	8,623	11,783	15,096	3,094	6,343	9,751	13,326	17,072	3,499
ironwork															
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	7,636	7,826	8,021	8,221	8,426	8,636	8,851	9,071	9,297	9,528	9,765	10,008	10,257	10,512
Accumulated depreciation	2,980	4,582	6,261	8,021	1,644	3,370	5,182	7,081	9,071	1,859	3,811	5,859	8,006	10,257	2,102
parking stripes															
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	256	262	269	276	283	290	297	304	312	320	328	336	344	353
Accumulated depreciation	100	154	210	269	55	113	174	238	304	62	128	197	269	344	71
elevator-mechanical															
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	25,623	26,261	26,915	27,585	28,272	28,976	29,698	30,437	31,195	31,972	32,768	33,584	34,420	35,277
Accumulated depreciation	11,000	12,299	13,656	15,072	16,551	18,094	19,704	21,383	23,132	24,956	26,856	28,836	30,897	33,043	35,277
elevator-cab remodel															
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	5,125	5,253	5,384	5,518	5,655	5,796	5,940	6,088	6,240	6,395	6,554	6,717	6,884	7,055
Accumulated depreciation	3,667	4,100	4,553	5,025	5,518	377	773	1,188	1,623	2,080	2,558	3,059	3,582	4,130	4,703
gate operators-swing arm															
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	12,299	12,605	12,919	13,241	13,571	13,909	14,255	14,610	14,974	15,347	15,729	16,121	16,522	16,933
Accumulated depreciation	12,000	1,230	2,521	3,876	5,296	6,786	8,345	9,979	11,688	13,477	15,347	1,573	3,224	4,957	6,773
gate operators-barrier															
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	6,149	6,302	6,459	6,620	6,785	6,954	7,127	7,304	7,486	7,672	7,863	8,059	8,260	8,466
Accumulated depreciation	5,000	5,637	6,302	538	1,103	1,696	2,318	2,970	3,652	4,367	5,115	5,897	6,716	7,572	8,466

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COMPONENT	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	1/1/2036	1/1/2037	1/1/2038
gate operators-overhead															
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	3,075	3,152	3,230	3,310	3,392	3,476	3,563	3,652	3,743	3,836	3,932	4,030	4,130	4,233
Accumulated depreciation	600	923	1,261	1,615	1,986	2,374	2,781	3,207	3,652	3,743	3,836	3,932	4,030	4,130	4,233
heat pump-caretaker building															
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	5,739	5,882	6,028	6,178	6,332	6,490	6,652	6,818	6,988	7,162	7,340	7,523	7,710	7,902
Accumulated depreciation	4,853	5,356	5,882	402	824	1,266	1,731	2,217	2,727	3,261	3,820	4,404	5,015	5,654	6,322
heat pumps-clubhouse															
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	10,659	10,924	11,196	11,475	11,761	12,054	12,354	12,662	12,977	13,300	13,631	13,970	14,318	14,675
Accumulated depreciation	5,547	6,395	7,283	8,210	9,180	10,193	11,250	12,354	844	1,730	2,660	3,635	4,657	5,727	6,848
condenser- caretaker building															
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	3,485	3,572	3,661	3,752	3,845	3,941	4,039	4,140	4,243	4,349	4,457	4,568	4,682	4,799
Accumulated depreciation	2,947	3,253	3,572	244	500	769	1,051	1,346	1,656	1,980	2,319	2,674	3,045	3,433	3,839
condensers-clubhouse															
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	6,559	6,722	6,889	7,061	7,237	7,417	7,602	7,791	7,985	8,184	8,388	8,597	8,811	9,030
Accumulated depreciation	3,413	3,935	4,481	5,052	5,649	6,272	6,923	7,602	519	1,065	1,637	2,237	2,866	3,524	4,214
distribution piping															
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	23,060	23,634	24,222	24,825	25,443	26,077	26,726	27,391	28,073	28,772	29,488	30,222	30,975	31,746
Accumulated depreciation	16,875	17,872	18,907	19,983	21,101	22,263	23,469	24,722	26,021	27,371	28,772	737	1,511	2,323	3,175
drainage/sewer piping															
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
water heater-caretaker building															
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	2,460	2,521	2,584	2,648	2,714	2,782	2,851	2,922	2,995	3,070	3,146	3,224	3,304	3,386
Accumulated depreciation	800	1,025	1,261	1,507	1,765	2,036	2,318	2,613	2,922	250	512	787	1,075	1,377	1,693
water heaters-clubhouse															
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	2,306	2,363	2,422	2,482	2,544	2,607	2,672	2,739	2,807	2,877	2,949	3,022	3,097	3,174
Accumulated depreciation	1,125	1,537	1,969	2,422	414	848	1,304	1,781	2,283	2,807	480	983	1,511	2,065	2,645
drinking fountains															
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	2,767	2,836	2,907	2,979	3,053	3,129	3,207	3,287	3,369	3,453	3,539	3,627	3,717	3,810
Accumulated depreciation	2,250	2,536	2,836	242	497	763	1,043	1,336	1,644	1,965	2,302	2,654	3,023	3,407	3,810

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COMPONENT	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	1/1/2036	1/1/2037	1/1/2038
surveillance camera system															
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	75,843	77,731	79,667	81,651	83,684	85,768	87,904	90,093	92,336	94,635	96,991	99,406	101,881	104,418
Accumulated depreciation	29,600	45,506	62,185	79,667	16,330	33,474	51,461	70,323	90,093	18,467	37,854	58,195	79,525	101,881	20,884
card reader															
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	46,121	47,269	48,446	49,652	50,888	52,155	53,454	54,785	56,149	57,547	58,980	60,449	61,954	63,497
Accumulated depreciation	45,000	3,843	7,878	12,112	16,551	21,203	26,078	31,182	36,523	42,112	47,956	54,065	60,449	5,163	10,583
fire alarm system															
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	2,050	2,101	2,153	2,207	2,262	2,318	2,376	2,435	2,496	2,558	2,622	2,687	2,754	2,823
Accumulated depreciation	2,000	137	280	431	589	754	927	1,109	1,299	1,498	1,705	1,923	2,150	2,387	2,635
lighting-street lamp post signs															
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	9,685	9,926	10,173	10,426	10,686	10,952	11,225	11,505	11,791	12,085	12,386	12,694	13,010	13,334
Accumulated depreciation	5,198	5,811	6,452	7,121	7,820	8,549	9,309	10,103	10,930	11,791	604	1,239	1,904	2,602	3,334
lighting-bollard															
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	50,733	51,996	53,291	54,618	55,978	57,372	58,801	60,265	61,766	63,304	64,880	66,496	68,152	69,849
Accumulated depreciation	27,225	30,440	33,797	37,304	40,964	44,782	48,766	52,921	57,252	61,766	3,165	6,488	9,974	13,630	17,462
lighting-street															
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	139,899	143,382	146,952	150,611	154,361	158,205	162,144	166,181	170,319	174,560	178,907	183,362	187,928	192,607
Accumulated depreciation	81,900	90,934	100,367	110,214	120,489	131,207	142,385	154,037	166,181	8,516	17,456	26,836	36,672	46,982	57,782
lighting-landscape															
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	11,274	11,555	11,843	12,138	12,440	12,750	13,067	13,392	13,725	14,067	14,417	14,776	15,144	15,521
Accumulated depreciation	3,667	4,698	5,778	6,908	8,092	9,330	10,625	11,978	13,392	1,144	2,345	3,604	4,925	6,310	7,761
lighting-tennis/basketball															
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	38,741	39,706	40,695	41,708	42,747	43,811	44,902	46,020	47,166	48,340	49,544	50,778	52,042	53,338
Accumulated depreciation	18,900	21,308	23,824	26,452	29,196	32,060	35,049	38,167	41,418	44,808	48,340	2,477	5,078	7,806	10,668
radio equipment															
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	5,637	5,777	5,921	6,068	6,219	6,374	6,533	6,696	6,863	7,034	7,209	7,389	7,573	7,762
Accumulated depreciation	2,200	3,382	4,622	5,921	1,214	2,488	3,824	5,226	6,696	1,373	2,814	4,325	5,911	7,573	1,552
carpeting															
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	17,936	18,383	18,841	19,310	19,791	20,284	20,789	21,307	21,838	22,382	22,939	23,510	24,095	24,695
Accumulated depreciation	17,500	2,989	6,128	9,421	12,873	16,493	20,284	3,465	7,102	10,919	14,921	19,116	23,510	4,016	8,232

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COMPONENT	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	1/1/2036	1/1/2037	1/1/2038
rubber															
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	3,843	3,939	4,037	4,138	4,241	4,347	4,455	4,566	4,680	4,797	4,916	5,038	5,163	5,292
Accumulated depreciation	1,875	2,562	3,283	4,037	690	1,414	2,174	2,970	3,805	4,680	800	1,639	2,519	3,442	4,410
plaster-pool															
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	10,608	10,872	11,143	11,420	11,704	11,995	12,294	12,600	12,914	13,236	13,566	13,904	14,250	14,605
Accumulated depreciation	6,469	7,956	9,513	11,143	1,428	2,926	4,498	6,147	7,875	9,686	11,582	13,566	1,738	3,563	5,477
plaster-spa															
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	3,023	3,098	3,175	3,254	3,335	3,418	3,503	3,590	3,679	3,771	3,865	3,961	4,060	4,161
Accumulated depreciation	2,950	504	1,033	1,588	2,169	2,779	3,418	584	1,197	1,840	2,514	3,221	3,961	677	1,387
concrete deck-pavers															
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	4,612	4,727	4,845	4,966	5,090	5,217	5,347	5,480	5,616	5,756	5,899	6,046	6,197	6,351
Accumulated depreciation	1,080	1,291	1,513	1,744	1,986	2,240	2,504	2,780	3,069	3,370	3,684	4,011	4,353	4,710	5,081
coping joint															
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	1,230	1,261	1,292	1,324	1,357	1,391	1,426	1,462	1,498	1,535	1,573	1,612	1,652	1,693
Accumulated depreciation	600	769	946	1,131	1,324	170	348	535	731	936	1,151	1,376	1,612	207	423
coping/tile															
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	7,738	7,931	8,128	8,330	8,537	8,750	8,968	9,191	9,420	9,655	9,895	10,141	10,394	10,653
Accumulated depreciation	3,523	4,127	4,759	5,419	6,109	6,830	7,583	8,370	9,191	628	1,287	1,979	2,704	3,465	4,261
heaters															
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	7,892	8,089	8,290	8,496	8,708	8,925	9,147	9,375	9,608	9,847	10,092	10,343	10,601	10,865
Accumulated depreciation	1,283	2,631	4,045	5,527	7,080	8,708	1,488	3,049	4,688	6,405	8,206	10,092	1,724	3,534	5,433
filters															
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	2,613	2,678	2,745	2,813	2,883	2,955	3,029	3,104	3,181	3,260	3,341	3,424	3,509	3,596
Accumulated depreciation	1,275	1,568	1,875	2,196	2,532	2,883	296	606	931	1,272	1,630	2,005	2,397	2,807	3,236
motors															
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	1,537	1,575	1,614	1,654	1,695	1,737	1,780	1,824	1,869	1,916	1,964	2,013	2,063	2,114
Accumulated depreciation	900	1,230	1,575	323	662	1,017	1,390	1,780	365	748	1,150	1,571	2,013	413	846
pumps															
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	1,537	1,575	1,614	1,654	1,695	1,737	1,780	1,824	1,869	1,916	1,964	2,013	2,063	2,114
Accumulated depreciation	800	922	1,050	1,184	1,323	1,469	1,621	1,780	122	249	383	524	671	825	987

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COMPONENT	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	1/1/2036	1/1/2037	1/1/2038
chlorinators															
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	307	315	323	331	339	347	356	365	374	383	393	403	413	423
Accumulated depreciation	120	184	252	323	66	136	208	285	365	75	153	236	322	413	85
furniture															
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	25,623	26,261	26,915	27,585	28,272	28,976	29,698	30,437	31,195	31,972	32,768	33,584	34,420	35,277
Accumulated depreciation	25,000	4,271	8,754	13,458	18,390	23,560	28,976	4,950	10,146	15,598	21,315	27,307	33,584	5,737	11,759
playing surfaces-tennis															
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	14,349	14,706	15,072	15,447	15,832	16,226	16,630	17,044	17,468	17,903	18,349	18,806	19,274	19,754
Accumulated depreciation	8,400	11,479	14,706	3,014	6,179	9,499	12,981	16,630	3,409	6,987	10,742	14,679	18,806	3,855	7,902
playing surfaces-basketball															
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	4,715	4,832	4,952	5,075	5,201	5,331	5,464	5,600	5,739	5,882	6,028	6,178	6,332	6,490
Accumulated depreciation	2,760	3,772	4,832	990	2,030	3,121	4,265	5,464	1,120	2,296	3,529	4,822	6,178	1,266	2,596
windscreen															
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	10,659	10,924	11,196	11,475	11,761	12,054	12,354	12,662	12,977	13,300	13,631	13,970	14,318	14,675
Accumulated depreciation	6,240	8,527	10,924	2,239	4,590	7,057	9,643	12,354	2,532	5,191	7,980	10,905	13,970	2,864	5,870
nets-tennis															
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	2,050	2,101	2,153	2,207	2,262	2,318	2,376	2,435	2,496	2,558	2,622	2,687	2,754	2,823
Accumulated depreciation	1,200	1,640	2,101	431	883	1,357	1,854	2,376	487	998	1,535	2,098	2,687	551	1,129
basketball hoops/backboards															
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	5,381	5,515	5,652	5,793	5,937	6,085	6,237	6,392	6,551	6,714	6,881	7,052	7,228	7,408
Accumulated depreciation	2,625	3,229	3,861	4,522	5,214	5,937	609	1,247	1,918	2,620	3,357	4,129	4,936	5,782	6,667
chain link fencing															
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	50,733	51,996	53,291	54,618	55,978	57,372	58,801	60,265	61,766	63,304	64,880	66,496	68,152	69,849
Accumulated depreciation	42,429	44,935	47,539	50,246	53,057	55,978	1,639	3,360	5,166	7,059	9,043	11,122	13,299	15,578	17,961
golf stations															
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	25,623	26,261	26,915	27,585	28,272	28,976	29,698	30,437	31,195	31,972	32,768	33,584	34,420	35,277
Accumulated depreciation	20,000	22,207	24,510	26,915	1,839	3,770	5,795	7,919	10,146	12,478	14,920	17,476	20,150	22,947	25,870
asphalt seal coat															
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	151,275	155,042	158,903	162,860	166,915	171,071	175,331	179,697	184,171	188,757	193,457	198,274	203,211	208,271
Accumulated depreciation	147,600	30,255	62,017	95,342	130,288	166,915	34,214	70,132	107,818	147,337	188,757	38,691	79,310	121,927	166,617

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COMPONENT	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	1/1/2036	1/1/2037	1/1/2038
asphalt replacement															
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	2,269,129	2,325,630	2,383,538	2,442,888	2,503,716	2,566,059	2,629,954	2,695,440	2,762,556	2,831,344	2,901,844	2,974,100	3,048,155	3,124,054
Accumulated depreciation	1,859,760	1,996,834	2,139,580	2,288,196	2,442,888	100,149	205,285	315,594	431,270	552,511	679,523	812,516	951,712	1,097,336	1,249,622
concrete block walls															
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
concrete walkways															
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	12,811	13,130	13,457	13,792	14,135	14,487	14,848	15,218	15,597	15,985	16,383	16,791	17,209	17,638
Accumulated depreciation	12,500	12,811	13,130	13,457	13,792	14,135	14,487	14,848	15,218	15,597	15,985	16,383	16,791	17,209	17,638
concrete curbs															
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	11,274	11,555	11,843	12,138	12,440	12,750	13,067	13,392	13,725	14,067	14,417	14,776	15,144	15,521
Accumulated depreciation	11,000	11,274	11,555	11,843	12,138	12,440	12,750	13,067	13,392	13,725	14,067	14,417	14,776	15,144	15,521
concrete pavers-parking lot															
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	13,067	13,392	13,725	14,067	14,417	14,776	15,144	15,521	15,907	16,303	16,709	17,125	17,551	17,988
Accumulated depreciation	12,750	2,613	5,357	8,235	11,254	14,417	2,955	6,058	9,313	12,726	16,303	3,342	6,850	10,531	14,390
concrete pavers-driveway															
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	70,462	72,217	74,015	75,858	77,747	79,683	81,667	83,701	85,785	87,921	90,110	92,354	94,654	97,011
Accumulated depreciation	68,750	14,092	28,887	44,409	60,686	77,747	15,937	32,667	50,221	68,628	87,921	18,022	36,942	56,792	77,609
irrigation controllers															
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	43,046	44,118	45,217	46,343	47,497	48,680	49,892	51,134	52,407	53,712	55,049	56,420	57,825	59,265
Accumulated depreciation	16,800	21,523	26,471	31,652	37,074	42,747	48,680	4,989	10,227	15,722	21,485	27,525	33,852	40,478	47,412
backflow preventers															
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	21,523	22,059	22,608	23,171	23,748	24,339	24,945	25,566	26,203	26,855	27,524	28,209	28,911	29,631
Accumulated depreciation	7,000	8,609	10,294	12,058	13,903	15,832	17,849	19,956	22,157	24,456	26,855	1,835	3,761	5,782	7,902
stamped concrete															
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	54,986	56,355	57,758	59,196	60,670	62,181	63,729	65,316	66,942	68,609	70,317	72,068	73,862	75,701
Accumulated depreciation	32,190	38,490	45,084	51,982	59,196	6,067	12,436	19,119	26,126	33,471	41,165	49,222	57,654	66,476	75,701
irrigation piping repair															
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	7,687	7,878	8,074	8,275	8,481	8,692	8,908	9,130	9,357	9,590	9,829	10,074	10,325	10,582
Accumulated depreciation	7,500	7,687	7,878	8,074	8,275	8,481	8,692	8,908	9,130	9,357	9,590	9,829	10,074	10,325	10,582

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1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2036	1/1/2037	1/1/2038
landscape-annual refurbishment															
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	23,060	23,634	24,222	24,825	25,443	26,077	26,726	27,391	28,073	28,772	29,488	30,222	30,975	31,746
Accumulated depreciation	22,500	23,060	23,634	24,222	24,825	25,443	26,077	26,726	27,391	28,073	28,772	29,488	30,222	30,975	31,746
landscape-renovation															
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	204,980	210,084	215,315	220,676	226,171	231,803	237,575	243,491	249,554	255,768	262,137	268,664	275,354	282,210
Accumulated depreciation	200,000	10,249	21,008	32,297	44,135	56,543	69,541	83,151	97,396	112,299	127,884	144,175	161,198	178,980	197,547
wrought iron															
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	12,811	13,130	13,457	13,792	14,135	14,487	14,848	15,218	15,597	15,985	16,383	16,791	17,209	17,638
Accumulated depreciation	12,500	12,811	13,130	13,457	13,792	14,135	14,487	14,848	15,218	15,597	15,985	16,383	16,791	17,209	17,638
chain link fencing															
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	5,944	6,092	6,244	6,399	6,558	6,721	6,888	7,060	7,236	7,416	7,601	7,790	7,984	8,183
Accumulated depreciation	967	1,189	1,421	1,665	1,920	2,186	2,464	2,755	3,059	3,377	3,708	4,054	4,414	4,790	5,183
bench/downdrains															
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	6,149	6,302	6,459	6,620	6,785	6,954	7,127	7,304	7,486	7,672	7,863	8,059	8,260	8,466
Accumulated depreciation	6,000	6,149	6,302	6,459	6,620	6,785	6,954	7,127	7,304	7,486	7,672	7,863	8,059	8,260	8,466
swale grates															
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	15,169	15,547	15,934	16,331	16,738	17,155	17,582	18,020	18,469	18,929	19,400	19,883	20,378	20,885
Accumulated depreciation	5,180	6,068	6,996	7,967	8,982	10,043	11,151	12,307	13,515	14,775	16,090	17,460	18,889	20,378	1,044
furnishing-recreation room															
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	28,185	28,887	29,606	30,343	31,099	31,873	32,667	33,480	34,314	35,168	36,044	36,941	37,861	38,804
Accumulated depreciation	24,063	28,185	3,611	7,402	11,379	15,550	19,921	24,500	29,295	34,314	4,396	9,011	13,853	18,931	24,253
furnishings-caretaker building															
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	16,911	17,332	17,764	18,206	18,659	19,124	19,600	20,088	20,588	21,101	21,626	22,164	22,716	23,282
Accumulated depreciation	16,500	1,127	2,311	3,553	4,855	6,220	7,650	9,147	10,714	12,353	14,067	15,859	17,731	19,687	21,730
furnishings-office															
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	29,568	30,304	31,059	31,832	32,625	33,437	34,270	35,123	35,998	36,894	37,813	38,755	39,720	40,709
Accumulated depreciation	7,213	11,088	15,152	19,412	23,874	28,547	33,437	4,284	8,781	13,499	18,447	23,633	29,066	34,755	40,709
restrooms-clubhouse															
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	41,918	42,962	44,032	45,128	46,252	47,404	48,584	49,794	51,034	52,305	53,607	54,942	56,310	57,712
Accumulated depreciation	35,788	39,298	42,962	2,752	5,641	8,672	11,851	15,183	18,673	22,327	26,153	30,154	34,339	38,713	43,284

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

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2036	1/1/2037	1/1/2038
restrooms-caretaker building															
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
kitchen-clubhouse															
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	66,619	68,278	69,978	71,720	73,506	75,336	77,212	79,135	81,105	83,125	85,195	87,316	89,490	91,718
Accumulated depreciation	48,750	58,292	68,278	8,747	17,930	27,565	37,668	48,258	59,351	70,967	83,125	10,649	21,829	33,559	45,859
kitchen-caretaker building															
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	5,125	5,253	5,384	5,518	5,655	5,796	5,940	6,088	6,240	6,395	6,554	6,717	6,884	7,055
Accumulated depreciation	3,750	4,484	5,253	673	1,380	2,121	2,898	3,713	4,566	5,460	6,395	819	1,679	2,582	3,528
guard house-refurbish															
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	5,125	5,253	5,384	5,518	5,655	5,796	5,940	6,088	6,240	6,395	6,554	6,717	6,884	7,055
Accumulated depreciation	5,000	641	1,313	2,019	2,759	3,534	4,347	5,198	6,088	780	1,599	2,458	3,359	4,303	5,291
fitness equipment															
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	75,586	77,468	79,397	81,374	83,400	85,477	87,605	89,786	92,022	94,313	96,661	99,068	101,535	104,063
Accumulated depreciation	36,875	75,586	38,734	79,397	40,687	83,400	42,739	87,605	44,893	92,022	47,157	96,661	49,534	101,535	52,032
play structure															
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	307,470	315,126	322,973	331,015	339,257	347,704	356,362	365,235	374,329	383,650	393,203	402,994	413,029	423,313
Accumulated depreciation	30,000	46,121	63,025	80,743	99,305	118,740	139,082	160,363	182,618	205,881	230,190	255,582	282,096	309,772	338,650
playground surfacing															
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	102,490	105,042	107,658	110,339	113,086	115,902	118,788	121,746	124,777	127,884	131,068	134,332	137,677	141,105
Accumulated depreciation	20,000	30,747	42,017	53,829	66,203	79,160	92,722	106,909	121,746	124,777	127,884	131,068	134,332	137,677	141,105
benches															
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	7,892	8,089	8,290	8,496	8,708	8,925	9,147	9,375	9,608	9,847	10,092	10,343	10,601	10,865
Accumulated depreciation	385	789	1,213	1,658	2,124	2,612	3,124	3,659	4,219	4,804	5,416	6,055	6,723	7,421	8,149
shade structure															
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	10,249	10,504	10,766	11,034	11,309	11,591	11,880	12,176	12,479	12,790	13,108	13,434	13,769	14,112
Accumulated depreciation	2,000	3,075	4,202	5,383	6,620	7,916	9,273	10,692	12,176	1,248	2,558	3,932	5,374	6,885	8,467
fire extinguishers															
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)

1/1/2024 through 1/1/2038

COMPONENT	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	1/1/2036	1/1/2037	1/1/2038
directory boards															
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	2,767	2,836	2,907	2,979	3,053	3,129	3,207	3,287	3,369	3,453	3,539	3,627	3,717	3,810
Accumulated depreciation	675	830	993	1,163	1,341	1,527	1,721	1,924	2,137	2,358	2,590	2,831	3,083	3,345	3,620
street monuments															
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	240,852	246,849	252,996	259,296	265,752	272,369	279,151	286,102	293,226	300,527	308,010	315,679	323,539	331,595
Accumulated depreciation	225,600	240,852	9,874	20,240	31,116	42,520	54,474	66,996	80,109	93,832	108,190	123,204	138,899	155,299	172,429
utility cart															
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	14,349	14,706	15,072	15,447	15,832	16,226	16,630	17,044	17,468	17,903	18,349	18,806	19,274	19,754
Accumulated depreciation	14,000	717	1,471	2,261	3,089	3,958	4,868	5,821	6,818	7,861	8,952	10,092	11,284	12,528	13,828
patrol vehicle															
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	25,623	26,261	26,915	27,585	28,272	28,976	29,698	30,437	31,195	31,972	32,768	33,584	34,420	35,277
Accumulated depreciation	2,500	5,125	7,878	10,766	13,793	16,963	20,283	23,758	27,393	31,195	3,197	6,554	10,075	13,768	17,639
water truck															
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	34,847	35,715	36,604	37,515	38,449	39,406	40,387	41,393	42,424	43,480	44,563	45,673	46,810	47,976
Accumulated depreciation	9,067	11,616	14,286	17,082	20,008	23,069	26,271	29,617	33,114	36,767	40,581	44,563	3,045	6,241	9,595
weather stations															
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	5,125	5,253	5,384	5,518	5,655	5,796	5,940	6,088	6,240	6,395	6,554	6,717	6,884	7,055
Accumulated depreciation	4,750	5,125	263	538	828	1,131	1,449	1,782	2,131	2,496	2,878	3,277	3,694	4,130	4,586
emergency equipment															
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	10,249	10,504	10,766	11,034	11,309	11,591	11,880	12,176	12,479	12,790	13,108	13,434	13,769	14,112
Accumulated depreciation	3,000	4,100	5,252	6,460	7,724	9,047	10,432	11,880	1,218	2,496	3,837	5,243	6,717	8,261	9,878
electric generator															
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	1,025	1,051	1,077	1,104	1,131	1,159	1,188	1,218	1,248	1,279	1,311	1,344	1,377	1,411
Accumulated depreciation	300	359	420	485	552	622	695	772	853	936	1,023	1,114	1,210	1,308	1,411
Contingency - 5%	36,230	21,177	12,243	15,691	129,603	24,870	10,912	12,267	28,303	16,651	33,419	12,962	13,399	18,239	13,348
TOTAL Accumulated depreciation	3,512,414	3,255,665	3,317,891	3,587,979	3,915,323	1,705,473	1,692,189	1,992,009	2,298,118	2,267,328	2,515,878	2,402,136	2,739,486	3,094,203	3,362,559

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2051	1/1/2052	1/1/2053
concrete tile roof															
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	14,100	14,451	14,811	15,180	15,558	15,945	16,342	16,749	17,166	17,593	18,031	18,480	18,940	19,412	19,895
Accumulated depreciation	3,948	4,624	5,332	6,072	6,846	7,654	8,498	9,379	10,300	11,260	12,261	13,306	14,394	15,530	16,712
standing seam roof - clubhouse															
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	151,126	154,889	158,746	162,699	166,750	170,902	175,157	179,518	183,988	188,569	193,264	198,076	203,008	208,063	213,244
Accumulated depreciation	60,450	64,021	67,732	71,588	75,593	79,754	84,075	88,562	93,221	98,056	103,074	108,282	113,684	119,289	125,103
standing seam roof - guard house															
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	52,209	53,509	54,841	56,207	57,607	59,041	60,511	62,018	63,562	65,145	66,767	68,429	70,133	71,879	73,669
Accumulated depreciation	20,884	22,117	23,399	24,731	26,115	27,552	29,045	30,596	32,205	33,875	35,609	37,408	39,274	41,211	43,219
membrane decks- resurface															
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	20,611	21,124	21,650	22,189	22,742	23,308	23,888	24,483	25,093	25,718	26,358	27,014	27,687	28,376	29,083
Accumulated depreciation	20,611	1,408	2,887	4,438	6,065	7,769	9,555	11,425	13,383	15,431	17,572	19,810	22,150	24,593	27,144
membrane decks- coating															
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	4,845	4,966	5,090	5,217	5,347	5,480	5,616	5,756	5,899	6,046	6,197	6,351	6,509	6,671	6,837
Accumulated depreciation	3,634	4,966	1,273	2,609	4,010	5,480	1,404	2,878	4,424	6,046	1,549	3,176	4,882	6,671	1,709
foundations/ structural frames															
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
structural pest control															
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	11,136	11,413	11,697	11,988	12,287	12,593	12,907	13,228	13,557	13,895	14,241	14,596	14,959	15,331	15,713
Accumulated depreciation	11,136	761	1,560	2,398	3,277	4,198	5,163	6,173	7,230	8,337	9,494	10,704	11,967	13,287	14,665
garage doors															
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	5,351	5,484	5,621	5,761	5,904	6,051	6,202	6,356	6,514	6,676	6,842	7,012	7,187	7,366	7,549
Accumulated depreciation	1,605	1,919	2,248	2,592	2,952	3,328	3,721	4,131	4,560	5,007	5,474	5,960	6,468	6,998	7,549
pool trellis- repair															
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	72,309	74,109	75,954	77,845	79,783	81,770	83,806	85,893	88,032	90,224	92,471	94,774	97,134	99,553	102,032
Accumulated depreciation	36,155	44,465	53,168	62,276	71,805	81,770	8,381	17,179	26,410	36,090	46,236	56,864	67,994	79,642	91,829
exterior flatwork- clubhouse															
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	7,159	7,337	7,520	7,707	7,899	8,096	8,298	8,505	8,717	8,934	9,156	9,384	9,618	9,857	10,102
Accumulated depreciation	3,580	4,402	5,264	6,166	7,109	8,096	830	1,701	2,615	3,574	4,578	5,630	6,733	7,886	9,092

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2051	1/1/2052	1/1/2053
exterior flatwork- caretaker building															
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	2,458	2,519	2,582	2,646	2,712	2,780	2,849	2,920	2,993	3,068	3,144	3,222	3,302	3,384	3,468
Accumulated depreciation	1,229	1,511	1,807	2,117	2,441	2,780	285	584	898	1,227	1,572	1,933	2,311	2,707	3,121
exterior flatwork- guard house															
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	2,315	2,373	2,432	2,493	2,555	2,619	2,684	2,751	2,819	2,889	2,961	3,035	3,111	3,188	3,267
Accumulated depreciation	1,158	1,424	1,702	1,994	2,300	2,619	268	550	846	1,156	1,481	1,821	2,178	2,550	2,940
doors															
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	6,509	6,671	6,837	7,007	7,181	7,360	7,543	7,731	7,924	8,121	8,323	8,530	8,742	8,960	9,183
Accumulated depreciation	2,604	4,003	5,470	7,007	1,436	2,944	4,526	6,185	7,924	1,624	3,329	5,118	6,994	8,960	1,837
interior flatwork															
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	17,933	18,380	18,838	19,307	19,788	20,281	20,786	21,304	21,834	22,378	22,935	23,506	24,091	24,691	25,306
Accumulated depreciation	7,173	11,028	15,070	19,307	3,958	8,112	12,472	17,043	21,834	4,476	9,174	14,104	19,273	24,691	5,061
ironwork															
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	10,774	11,042	11,317	11,599	11,888	12,184	12,487	12,798	13,117	13,444	13,779	14,122	14,474	14,834	15,203
Accumulated depreciation	4,310	6,625	9,054	11,599	2,378	4,874	7,492	10,238	13,117	2,689	5,512	8,473	11,579	14,834	3,041
parking stripes															
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	362	371	380	389	399	409	419	429	440	451	462	474	486	498	510
Accumulated depreciation	145	223	304	389	80	164	251	343	440	90	185	284	389	498	102
elevator-mechanical															
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	36,155	37,055	37,978	38,924	39,893	40,886	41,904	42,947	44,016	45,112	46,235	47,386	48,566	49,775	51,014
Accumulated depreciation	1,446	2,964	4,557	6,228	7,979	9,813	11,733	13,743	15,846	18,045	20,343	22,745	25,254	27,874	30,608
elevator-cab remodel															
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	7,231	7,411	7,596	7,785	7,979	8,178	8,382	8,591	8,805	9,024	9,249	9,479	9,715	9,957	10,205
Accumulated depreciation	5,303	5,929	6,583	7,266	7,979	545	1,118	1,718	2,348	3,008	3,700	4,424	5,181	5,974	6,803
gate operators-swing arm															
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	17,355	17,787	18,230	18,684	19,149	19,626	20,115	20,616	21,129	21,655	22,194	22,747	23,313	23,893	24,488
Accumulated depreciation	8,678	10,672	12,761	14,947	17,234	19,626	2,012	4,123	6,339	8,662	11,097	13,648	16,319	19,114	22,039
gate operators-barrier															
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	8,677	8,893	9,114	9,341	9,574	9,812	10,056	10,306	10,563	10,826	11,096	11,372	11,655	11,945	12,242
Accumulated depreciation	723	1,482	2,279	3,114	3,989	4,906	5,866	6,871	7,922	9,022	10,171	11,372	971	1,991	3,061

**COMPONENT ACCUMULATED DEPRECIATION ANALYSIS
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1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2051	1/1/2052	1/1/2053
gate operators-overhead															
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	4,338	4,446	4,557	4,670	4,786	4,905	5,027	5,152	5,280	5,411	5,546	5,684	5,826	5,971	6,120
Accumulated depreciation	3,037	3,557	4,101	4,670	4,799	4,981	5,108	5,261	5,440	5,647	5,882	6,147	6,443	6,771	7,132
heat pump-caretaker building															
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	8,099	8,301	8,508	8,720	8,937	9,160	9,388	9,622	9,862	10,108	10,360	10,618	10,882	11,153	11,431
Accumulated depreciation	7,019	7,748	8,508	581	1,192	1,832	2,503	3,207	3,945	4,717	5,525	6,371	7,255	8,179	9,145
heat pumps-clubhouse															
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	15,040	15,414	15,798	16,191	16,594	17,007	17,430	17,864	18,309	18,765	19,232	19,711	20,202	20,705	21,221
Accumulated depreciation	8,021	9,248	10,532	11,873	13,275	14,739	16,268	17,864	1,221	2,502	3,846	5,256	6,734	8,282	9,903
condenser- caretaker building															
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	4,918	5,040	5,165	5,294	5,426	5,561	5,699	5,841	5,986	6,135	6,288	6,445	6,605	6,769	6,938
Accumulated depreciation	4,262	4,704	5,165	353	723	1,112	1,520	1,947	2,394	2,863	3,354	3,867	4,403	4,964	5,550
condensers-clubhouse															
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	9,255	9,485	9,721	9,963	10,211	10,465	10,726	10,993	11,267	11,548	11,836	12,131	12,433	12,743	13,060
Accumulated depreciation	4,936	5,691	6,481	7,306	8,169	9,070	10,011	10,993	751	1,540	2,367	3,235	4,144	5,097	6,095
distribution piping															
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	32,536	33,346	34,176	35,027	35,899	36,793	37,709	38,648	39,610	40,596	41,607	42,643	43,705	44,793	45,908
Accumulated depreciation	4,067	5,002	5,981	7,005	8,077	9,198	10,370	11,594	12,873	14,209	15,603	17,057	18,575	20,157	21,806
drainage/sewer piping															
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
water heater-caretaker building															
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	3,470	3,556	3,645	3,736	3,829	3,924	4,022	4,122	4,225	4,330	4,438	4,549	4,662	4,778	4,897
Accumulated depreciation	2,024	2,371	2,734	3,113	3,510	3,924	335	687	1,056	1,443	1,849	2,275	2,720	3,185	3,673
water heaters-clubhouse															
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	3,253	3,334	3,417	3,502	3,589	3,678	3,770	3,864	3,960	4,059	4,160	4,264	4,370	4,479	4,591
Accumulated depreciation	3,253	556	1,139	1,751	2,393	3,065	3,770	644	1,320	2,030	2,773	3,553	4,370	747	1,530
drinking fountains															
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	3,905	4,002	4,102	4,204	4,309	4,416	4,526	4,639	4,755	4,873	4,994	5,118	5,245	5,376	5,510
Accumulated depreciation	325	667	1,026	1,401	1,795	2,208	2,640	3,093	3,566	4,061	4,578	5,118	437	896	1,378

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1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2051	1/1/2052	1/1/2053
surveillance camera system															
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	107,018	109,683	112,414	115,213	118,082	121,022	124,035	127,123	130,288	133,532	136,857	140,265	143,758	147,338	151,007
Accumulated depreciation	42,807	65,810	89,931	115,213	23,616	48,409	74,421	101,698	130,288	26,706	54,743	84,159	115,006	147,338	30,201
card reader															
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	65,078	66,698	68,359	70,061	71,806	73,594	75,426	77,304	79,229	81,202	83,224	85,296	87,420	89,597	91,828
Accumulated depreciation	16,270	22,233	28,483	35,031	41,887	49,063	56,570	64,420	72,627	81,202	6,935	14,216	21,855	29,866	38,262
fire alarm system															
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	2,893	2,965	3,039	3,115	3,193	3,273	3,354	3,438	3,524	3,612	3,702	3,794	3,888	3,985	4,084
Accumulated depreciation	2,893	198	405	623	851	1,091	1,342	1,604	1,879	2,167	2,468	2,782	3,110	3,454	3,812
lighting-street lamp post signs															
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	13,666	14,006	14,355	14,712	15,078	15,453	15,838	16,232	16,636	17,050	17,475	17,910	18,356	18,813	19,281
Accumulated depreciation	4,100	4,902	5,742	6,620	7,539	8,499	9,503	10,551	11,645	12,788	13,980	15,224	16,520	17,872	19,281
lighting-bollard															
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	71,588	73,371	75,198	77,070	78,989	80,956	82,972	85,038	87,155	89,325	91,549	93,829	96,165	98,560	101,014
Accumulated depreciation	21,476	25,680	30,079	34,682	39,495	44,526	49,783	55,275	61,009	66,994	73,239	79,755	86,549	93,632	101,014
lighting-street															
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	197,403	202,318	207,356	212,519	217,811	223,234	228,793	234,490	240,329	246,313	252,446	258,732	265,174	271,777	278,544
Accumulated depreciation	69,091	80,927	93,310	106,260	119,796	133,940	148,715	164,143	180,247	197,050	214,579	232,859	251,915	271,777	13,927
lighting-landscape															
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	15,907	16,303	16,709	17,125	17,551	17,988	18,436	18,895	19,365	19,847	20,341	20,847	21,366	21,898	22,443
Accumulated depreciation	9,279	10,869	12,532	14,271	16,088	17,988	1,536	3,149	4,841	6,616	8,475	10,424	12,464	14,599	16,832
lighting-tennis/basketball															
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	54,666	56,027	57,422	58,852	60,317	61,819	63,358	64,936	66,553	68,210	69,908	71,649	73,433	75,261	77,135
Accumulated depreciation	13,667	16,808	20,098	23,541	27,143	30,910	34,847	38,962	43,259	47,747	52,431	57,319	62,418	67,735	73,278
radio equipment															
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	7,955	8,153	8,356	8,564	8,777	8,996	9,220	9,450	9,685	9,926	10,173	10,426	10,686	10,952	11,225
Accumulated depreciation	3,182	4,892	6,685	8,564	1,755	3,598	5,532	7,560	9,685	1,985	4,069	6,256	8,549	10,952	2,245
carpeting															
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	25,310	25,940	26,586	27,248	27,926	28,621	29,334	30,064	30,813	31,580	32,366	33,172	33,998	34,845	35,713
Accumulated depreciation	12,655	17,293	22,155	27,248	4,654	9,540	14,667	20,043	25,678	31,580	5,394	11,057	16,999	23,230	29,761

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1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2051	1/1/2052	1/1/2053
rubber															
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	5,424	5,559	5,697	5,839	5,984	6,133	6,286	6,443	6,603	6,767	6,935	7,108	7,285	7,466	7,652
Accumulated depreciation	5,424	927	1,899	2,920	3,989	5,111	6,286	1,074	2,201	3,384	4,623	5,923	7,285	1,244	2,551
plaster-pool															
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	14,969	15,342	15,724	16,116	16,517	16,928	17,350	17,782	18,225	18,679	19,144	19,621	20,110	20,611	21,124
Accumulated depreciation	7,485	9,589	11,793	14,102	16,517	2,116	4,338	6,668	9,113	11,674	14,358	17,168	20,110	2,576	5,281
plaster-spa															
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	4,265	4,371	4,480	4,592	4,706	4,823	4,943	5,066	5,192	5,321	5,453	5,589	5,728	5,871	6,017
Accumulated depreciation	2,133	2,914	3,733	4,592	784	1,608	2,472	3,377	4,327	5,321	909	1,863	2,864	3,914	5,014
concrete deck-pavers															
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	6,509	6,671	6,837	7,007	7,181	7,360	7,543	7,731	7,924	8,121	8,323	8,530	8,742	8,960	9,183
Accumulated depreciation	5,468	5,870	6,290	6,727	7,181	294	603	928	1,268	1,624	1,998	2,388	2,797	3,226	3,673
coping joint															
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	1,735	1,778	1,822	1,867	1,913	1,961	2,010	2,060	2,111	2,164	2,218	2,273	2,330	2,388	2,447
Accumulated depreciation	651	889	1,139	1,400	1,674	1,961	251	515	792	1,082	1,386	1,705	2,039	2,388	306
coping/tile															
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	10,918	11,190	11,469	11,755	12,048	12,348	12,655	12,970	13,293	13,624	13,963	14,311	14,667	15,032	15,406
Accumulated depreciation	5,095	5,968	6,881	7,837	8,835	9,878	10,968	12,105	13,293	908	1,862	2,862	3,911	5,011	6,162
heaters															
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	11,136	11,413	11,697	11,988	12,287	12,593	12,907	13,228	13,557	13,895	14,241	14,596	14,959	15,331	15,713
Accumulated depreciation	7,424	9,511	11,697	1,998	4,096	6,297	8,605	11,023	13,557	2,316	4,747	7,298	9,973	12,776	15,713
filters															
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	3,686	3,778	3,872	3,968	4,067	4,168	4,272	4,378	4,487	4,599	4,714	4,831	4,951	5,074	5,200
Accumulated depreciation	3,686	378	774	1,190	1,627	2,084	2,563	3,065	3,590	4,139	4,714	483	990	1,522	2,080
motors															
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	2,167	2,221	2,276	2,333	2,391	2,451	2,512	2,575	2,639	2,705	2,772	2,841	2,912	2,985	3,059
Accumulated depreciation	1,300	1,777	2,276	467	956	1,471	2,010	2,575	528	1,082	1,663	2,273	2,912	597	1,224
pumps															
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	2,167	2,221	2,276	2,333	2,391	2,451	2,512	2,575	2,639	2,705	2,772	2,841	2,912	2,985	3,059
Accumulated depreciation	1,156	1,333	1,517	1,711	1,913	2,124	2,345	2,575	176	361	554	758	971	1,194	1,428

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PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2051	1/1/2052	1/1/2053
chlorinators															
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	434	445	456	467	479	491	503	516	529	542	555	569	583	598	613
Accumulated depreciation	174	267	365	467	96	196	302	413	529	108	222	341	466	598	123
furniture															
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	36,155	37,055	37,978	38,924	39,893	40,886	41,904	42,947	44,016	45,112	46,235	47,386	48,566	49,775	51,014
Accumulated depreciation	18,078	24,703	31,648	38,924	6,649	13,629	20,952	28,631	36,680	45,112	7,706	15,795	24,283	33,183	42,512
playing surfaces-tennis															
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	20,246	20,750	21,267	21,797	22,340	22,896	23,466	24,050	24,649	25,263	25,892	26,537	27,198	27,875	28,569
Accumulated depreciation	12,148	16,600	21,267	4,359	8,936	13,738	18,773	24,050	4,930	10,105	15,535	21,230	27,198	5,575	11,428
playing surfaces-basketball															
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	6,652	6,818	6,988	7,162	7,340	7,523	7,710	7,902	8,099	8,301	8,508	8,720	8,937	9,160	9,388
Accumulated depreciation	3,991	5,454	6,988	1,432	2,936	4,514	6,168	7,902	1,620	3,320	5,105	6,976	8,937	1,832	3,755
windscreen															
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	15,040	15,414	15,798	16,191	16,594	17,007	17,430	17,864	18,309	18,765	19,232	19,711	20,202	20,705	21,221
Accumulated depreciation	9,024	12,331	15,798	3,238	6,638	10,204	13,944	17,864	3,662	7,506	11,539	15,769	20,202	4,141	8,488
nets-tennis															
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	2,893	2,965	3,039	3,115	3,193	3,273	3,354	3,438	3,524	3,612	3,702	3,794	3,888	3,985	4,084
Accumulated depreciation	1,736	2,372	3,039	623	1,277	1,964	2,683	3,438	705	1,445	2,221	3,035	3,888	797	1,634
basketball hoops/backboards															
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	7,592	7,781	7,975	8,174	8,378	8,587	8,801	9,020	9,245	9,475	9,711	9,953	10,201	10,455	10,715
Accumulated depreciation	7,592	778	1,595	2,452	3,351	4,294	5,281	6,314	7,396	8,528	9,711	995	2,040	3,137	4,286
chain link fencing															
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	71,588	73,371	75,198	77,070	78,989	80,956	82,972	85,038	87,155	89,325	91,549	93,829	96,165	98,560	101,014
Accumulated depreciation	20,454	23,059	25,782	28,626	31,596	34,695	37,930	41,304	44,823	48,491	52,314	56,297	60,447	64,768	69,267
golf stations															
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	36,155	37,055	37,978	38,924	39,893	40,886	41,904	42,947	44,016	45,112	46,235	47,386	48,566	49,775	51,014
Accumulated depreciation	28,924	32,114	35,446	38,924	2,660	5,451	8,381	11,453	14,672	18,045	21,576	25,273	29,140	33,183	37,410
asphalt seal coat															
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	213,457	218,772	224,219	229,802	235,524	241,389	247,400	253,560	259,874	266,345	272,977	279,774	286,740	293,880	301,198
Accumulated depreciation	213,457	43,754	89,688	137,881	188,419	241,389	49,480	101,424	155,924	213,076	272,977	55,955	114,696	176,328	240,958

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2051	1/1/2052	1/1/2053
asphalt replacement															
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	3,201,843	3,281,569	3,363,280	3,447,026	3,532,857	3,620,825	3,710,984	3,803,388	3,898,092	3,995,154	4,094,633	4,196,589	4,301,084	4,408,181	4,517,945
Accumulated depreciation	1,408,811	1,575,153	1,748,906	1,930,335	2,119,714	2,317,328	2,523,469	2,738,439	2,962,550	3,196,123	3,439,492	3,692,998	3,956,997	4,231,854	4,517,945
concrete block walls															
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
concrete walkways															
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	18,077	18,527	18,988	19,461	19,946	20,443	20,952	21,474	22,009	22,557	23,119	23,695	24,285	24,890	25,510
Accumulated depreciation	18,077	18,527	18,988	19,461	19,946	20,443	20,952	21,474	22,009	22,557	23,119	23,695	24,285	24,890	25,510
concrete curbs															
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	15,907	16,303	16,709	17,125	17,551	17,988	18,436	18,895	19,365	19,847	20,341	20,847	21,366	21,898	22,443
Accumulated depreciation	15,907	16,303	16,709	17,125	17,551	17,988	18,436	18,895	19,365	19,847	20,341	20,847	21,366	21,898	22,443
concrete pavers-parking lot															
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	18,436	18,895	19,365	19,847	20,341	20,847	21,366	21,898	22,443	23,002	23,575	24,162	24,764	25,381	26,013
Accumulated depreciation	18,436	3,779	7,746	11,908	16,273	20,847	4,273	8,759	13,466	18,402	23,575	4,832	9,906	15,229	20,810
concrete pavers-driveway															
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	99,427	101,903	104,440	107,041	109,706	112,438	115,238	118,107	121,048	124,062	127,151	130,317	133,562	136,888	140,297
Accumulated depreciation	99,427	20,381	41,776	64,225	87,765	112,438	23,048	47,243	72,629	99,250	127,151	26,063	53,425	82,133	112,238
irrigation controllers															
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	60,741	62,253	63,803	65,392	67,020	68,689	70,399	72,152	73,949	75,790	77,677	79,611	81,593	83,625	85,707
Accumulated depreciation	54,667	62,253	6,380	13,078	20,106	27,476	35,200	43,291	51,764	60,632	69,909	79,611	8,159	16,725	25,712
backflow preventers															
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	30,369	31,125	31,900	32,694	33,508	34,342	35,197	36,073	36,971	37,892	38,836	39,803	40,794	41,810	42,851
Accumulated depreciation	10,123	12,450	14,887	17,437	20,105	22,895	25,811	28,858	32,042	35,366	38,836	2,654	5,439	8,362	11,427
stamped concrete															
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	77,586	79,518	81,498	83,527	85,607	87,739	89,924	92,163	94,458	96,810	99,221	101,692	104,224	106,819	109,479
Accumulated depreciation	7,759	15,904	24,449	33,411	42,804	52,643	62,947	73,730	85,012	96,810	9,922	20,338	31,267	42,728	54,740
irrigation piping repair															
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	10,845	11,115	11,392	11,676	11,967	12,265	12,570	12,883	13,204	13,533	13,870	14,215	14,569	14,932	15,304
Accumulated depreciation	10,845	11,115	11,392	11,676	11,967	12,265	12,570	12,883	13,204	13,533	13,870	14,215	14,569	14,932	15,304

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

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2051	1/1/2052	1/1/2053
landscape-annual refurbishment															
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	32,536	33,346	34,176	35,027	35,899	36,793	37,709	38,648	39,610	40,596	41,607	42,643	43,705	44,793	45,908
Accumulated depreciation	32,536	33,346	34,176	35,027	35,899	36,793	37,709	38,648	39,610	40,596	41,607	42,643	43,705	44,793	45,908
landscape-renovation															
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	289,237	296,439	303,820	311,385	319,138	327,085	335,229	343,576	352,131	360,899	369,885	379,095	388,534	398,208	408,123
Accumulated depreciation	216,928	237,151	258,247	280,247	303,181	327,085	16,761	34,358	52,820	72,180	92,471	113,729	135,987	159,283	183,655
wrought iron															
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	18,077	18,527	18,988	19,461	19,946	20,443	20,952	21,474	22,009	22,557	23,119	23,695	24,285	24,890	25,510
Accumulated depreciation	18,077	18,527	18,988	19,461	19,946	20,443	20,952	21,474	22,009	22,557	23,119	23,695	24,285	24,890	25,510
chain link fencing															
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	8,387	8,596	8,810	9,029	9,254	9,484	9,720	9,962	10,210	10,464	10,725	10,992	11,266	11,547	11,835
Accumulated depreciation	5,591	6,017	6,461	6,922	7,403	7,903	8,424	8,966	9,529	10,115	10,725	366	751	1,155	1,578
bench/downdrains															
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	8,677	8,893	9,114	9,341	9,574	9,812	10,056	10,306	10,563	10,826	11,096	11,372	11,655	11,945	12,242
Accumulated depreciation	8,677	8,893	9,114	9,341	9,574	9,812	10,056	10,306	10,563	10,826	11,096	11,372	11,655	11,945	12,242
swale grates															
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	21,405	21,938	22,484	23,044	23,618	24,206	24,809	25,427	26,060	26,709	27,374	28,056	28,755	29,471	30,205
Accumulated depreciation	2,141	3,291	4,497	5,761	7,085	8,472	9,924	11,442	13,030	14,690	16,424	18,236	20,129	22,103	24,164
furnishing-recreation room															
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	39,770	40,760	41,775	42,815	43,881	44,974	46,094	47,242	48,418	49,624	50,860	52,126	53,424	54,754	56,117
Accumulated depreciation	29,828	35,665	41,775	5,352	10,970	16,865	23,047	29,526	36,314	43,421	50,860	6,516	13,356	20,533	28,059
furnishings-caretaker building															
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	23,862	24,456	25,065	25,689	26,329	26,985	27,657	28,346	29,052	29,775	30,516	31,276	32,055	32,853	33,671
Accumulated depreciation	23,862	1,630	3,342	5,138	7,021	8,995	11,063	13,228	15,494	17,865	20,344	22,936	25,644	28,473	31,426
furnishings-office															
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	41,723	42,762	43,827	44,918	46,036	47,182	48,357	49,561	50,795	52,060	53,356	54,685	56,047	57,443	58,873
Accumulated depreciation	5,215	10,691	16,435	22,459	28,773	35,387	42,312	49,561	6,349	13,015	20,009	27,343	35,029	43,082	51,514
restrooms-clubhouse															
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	59,149	60,622	62,131	63,678	65,264	66,889	68,555	70,262	72,012	73,805	75,643	77,527	79,457	81,435	83,463
Accumulated depreciation	48,059	53,044	58,248	63,678	4,079	8,361	12,854	17,566	22,504	27,677	33,094	38,764	44,695	50,897	57,381

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PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)**

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2051	1/1/2052	1/1/2053
restrooms-caretaker building															
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
kitchen-clubhouse															
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	94,002	96,343	98,742	101,201	103,721	106,304	108,951	111,664	114,444	117,294	120,215	123,208	126,276	129,420	132,643
Accumulated depreciation	58,751	72,257	86,399	101,201	12,965	26,576	40,857	55,832	71,528	87,971	105,188	123,208	15,785	32,355	49,741
kitchen-caretaker building															
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	7,231	7,411	7,596	7,785	7,979	8,178	8,382	8,591	8,805	9,024	9,249	9,479	9,715	9,957	10,205
Accumulated depreciation	4,519	5,558	6,647	7,785	997	2,045	3,143	4,296	5,503	6,768	8,093	9,479	1,214	2,489	3,827
guard house-refurbish															
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	7,231	7,411	7,596	7,785	7,979	8,178	8,382	8,591	8,805	9,024	9,249	9,479	9,715	9,957	10,205
Accumulated depreciation	6,327	7,411	950	1,946	2,992	4,089	5,239	6,443	7,704	9,024	1,156	2,370	3,643	4,979	6,378
fitness equipment															
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	106,654	109,310	112,032	114,822	117,681	120,611	123,614	126,692	129,847	133,080	136,394	139,790	143,271	146,838	150,494
Accumulated depreciation	106,654	54,655	112,032	57,411	117,681	60,306	123,614	63,346	129,847	66,540	136,394	69,895	143,271	73,419	150,494
play structure															
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	433,853	444,656	455,728	467,076	478,706	490,626	502,843	515,364	528,197	541,349	554,829	568,644	582,803	597,315	612,188
Accumulated depreciation	368,775	400,190	432,942	467,076	23,935	49,063	75,426	103,073	132,049	162,405	194,190	227,458	262,261	298,658	336,703
playground surfacing															
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	144,619	148,220	151,911	155,694	159,571	163,544	167,616	171,790	176,068	180,452	184,945	189,550	194,270	199,107	204,065
Accumulated depreciation	101,233	118,576	136,720	155,694	15,957	32,709	50,285	68,716	88,034	108,271	129,462	151,640	174,843	199,107	204,065
benches															
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	11,136	11,413	11,697	11,988	12,287	12,593	12,907	13,228	13,557	13,895	14,241	14,596	14,959	15,331	15,713
Accumulated depreciation	8,909	9,701	10,527	11,389	12,287	630	1,291	1,984	2,711	3,474	4,272	5,109	5,984	6,899	7,857
shade structure															
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	14,463	14,823	15,192	15,570	15,958	16,355	16,762	17,179	17,607	18,045	18,494	18,955	19,427	19,911	20,407
Accumulated depreciation	10,124	11,858	13,673	15,570	1,596	3,271	5,029	6,872	8,804	10,827	12,946	15,164	17,484	19,911	2,041
fire extinguishers															
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)

1/1/2039 through 1/1/2053

COMPONENT	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	1/1/2051	1/1/2052	1/1/2053
directory boards															
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	3,905	4,002	4,102	4,204	4,309	4,416	4,526	4,639	4,755	4,873	4,994	5,118	5,245	5,376	5,510
Accumulated depreciation	3,905	200	410	631	862	1,104	1,358	1,624	1,902	2,193	2,497	2,815	3,147	3,494	3,857
street monuments															
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	339,852	348,314	356,987	365,876	374,986	384,323	393,893	403,701	413,753	424,055	434,614	445,436	456,527	467,895	479,546
Accumulated depreciation	190,317	208,988	228,472	248,796	269,990	292,085	315,114	339,109	364,103	390,131	417,229	445,436	18,261	37,432	57,546
utility cart															
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	20,246	20,750	21,267	21,797	22,340	22,896	23,466	24,050	24,649	25,263	25,892	26,537	27,198	27,875	28,569
Accumulated depreciation	15,185	16,600	18,077	19,617	21,223	22,896	1,173	2,405	3,697	5,053	6,473	7,961	9,519	11,150	12,856
patrol vehicle															
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	36,155	37,055	37,978	38,924	39,893	40,886	41,904	42,947	44,016	45,112	46,235	47,386	48,566	49,775	51,014
Accumulated depreciation	21,693	25,939	30,382	35,032	39,893	4,089	8,381	12,884	17,606	22,556	27,741	33,170	38,853	44,798	51,014
water truck															
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	49,171	50,395	51,650	52,936	54,254	55,605	56,990	58,409	59,863	61,354	62,882	64,448	66,053	67,698	69,384
Accumulated depreciation	13,112	16,798	20,660	24,703	28,935	33,363	37,993	42,833	47,890	53,173	58,690	64,448	4,404	9,026	13,877
weather stations															
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	7,231	7,411	7,596	7,785	7,979	8,178	8,382	8,591	8,805	9,024	9,249	9,479	9,715	9,957	10,205
Accumulated depreciation	5,062	5,558	6,077	6,617	7,181	7,769	8,382	430	881	1,354	1,850	2,370	2,915	3,485	4,082
emergency equipment															
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	14,463	14,823	15,192	15,570	15,958	16,355	16,762	17,179	17,607	18,045	18,494	18,955	19,427	19,911	20,407
Accumulated depreciation	11,570	13,341	15,192	1,557	3,192	4,907	6,705	8,590	10,564	12,632	14,795	17,060	19,427	1,991	4,081
electric generator															
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	1,446	1,482	1,519	1,557	1,596	1,636	1,677	1,719	1,762	1,806	1,851	1,897	1,944	1,992	2,042
Accumulated depreciation	72	148	228	311	399	491	587	688	793	903	1,018	1,138	1,264	1,394	1,532
Contingency - 5%	31,223	9,067	17,655	60,000	15,821	49,332	13,136	13,025	23,364	20,251	40,405	43,757	19,873	42,852	250,496
TOTAL Accumulated depreciation	3,774,933	3,805,253	4,336,711	4,754,192	4,242,181	4,717,859	4,464,392	5,000,412	5,579,815	5,965,737	6,466,584	6,568,110	6,595,207	7,179,567	7,511,588

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 1, 2023
INSPECTOR(S): Scott Clements, Cai Deering
OTHERS PRESENT: None None



PLANNED UNIT DEVELOPMENT HOMEOWNERS ASSOCIATION (SAMPLE ONLY)

CATEGORY:	ROOF/DECKS	
COMPONENT(S):	CONCRETE TILE ROOF	ID#(S) 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.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	8 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	ROOF/DECKS	
COMPONENT(S):	STANDING SEAM ROOF - CLUBHOUSE	ID#(S) 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.*

TYPICAL USEFUL LIFE:	75 YEAR(S)
ESTIMATED REMAINING LIFE:	60 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	ROOF/DECKS	
COMPONENT(S):	STANDING SEAM ROOF - GUARDHOUSE	ID#(S) 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.*

TYPICAL USEFUL LIFE:	75 YEAR(S)
ESTIMATED REMAINING LIFE:	60 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	ROOF/DECKS	
COMPONENT(S):	MEMBRANE DECKS-RESURFACE	ID#(S) 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.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

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



MEMBRANE DECKS-COATING (TYPICAL)

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

TYPICAL USEFUL LIFE:	4 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	STRUCTURE	
COMPONENT(S):	STRUCTURAL PEST CONTROL	ID#(S) 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.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

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

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

CATEGORY:	STRUCTURE	
COMPONENT(S):	POOL TRELLIS - REPAIR	ID#(S) 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.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	PAINT		
COMPONENT(S):	EXTERIOR FLATWORK - CARETAKERBUILDING	ID#(S) 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.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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



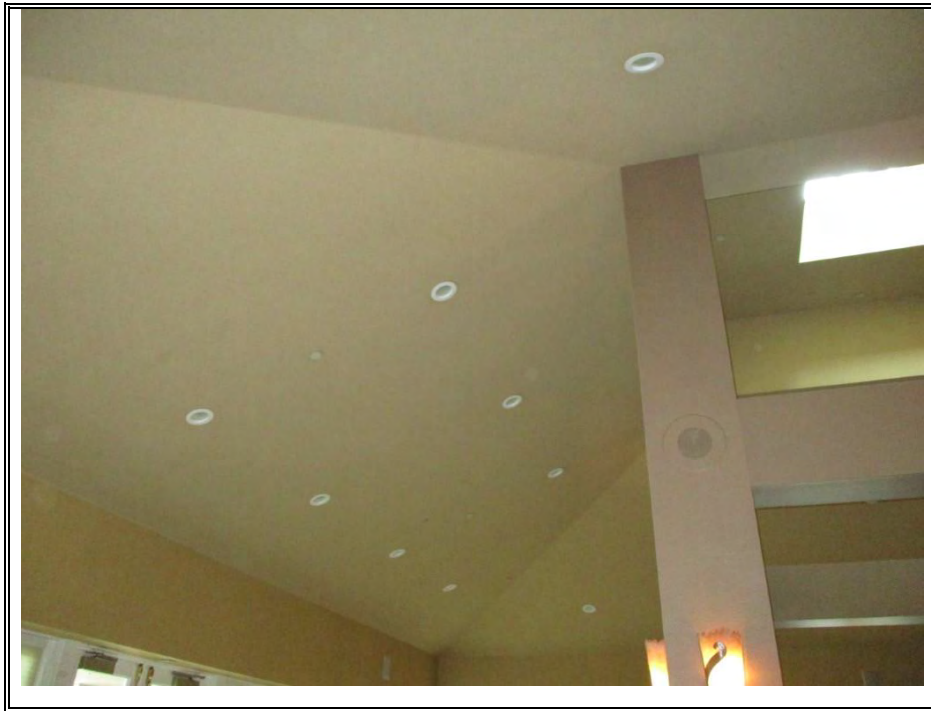
DOORS (TYPICAL)

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

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	PAINT	
COMPONENT(S):	INTERIOR FLATWORK	ID#(S) 0305



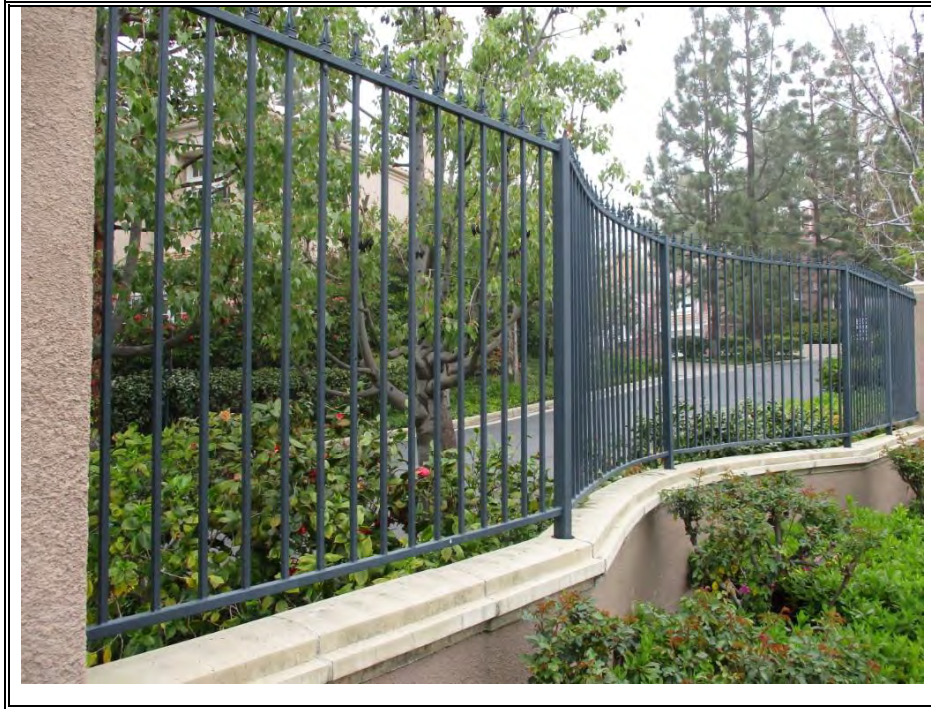
INTERIOR FLATWORK (TYPICAL)

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.*

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

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:	<i>PAINT</i>	
COMPONENT(S):	<i>IRONWORK</i>	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.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	PAINT	
COMPONENT(S):	PARKING STRIPES	ID#(S) 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.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	ELEVATOR-MECHANICAL	ID#(S) 0401



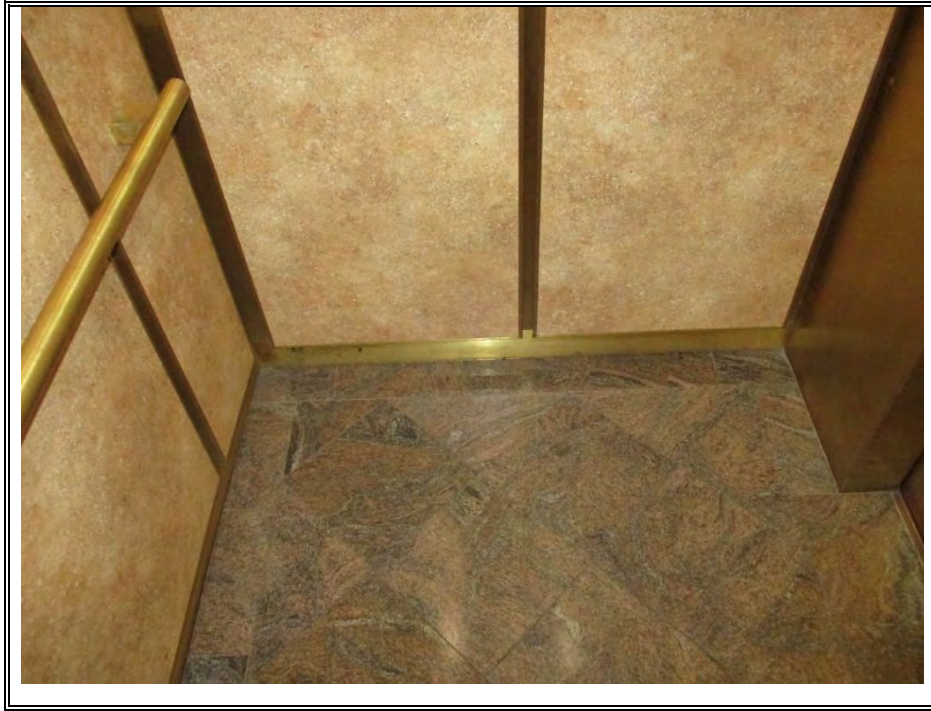
ELEVATOR-MECHANICAL (TYPICAL)

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.*

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

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

CATEGORY:	MECHANICAL	
COMPONENT(S):	ELEVATOR-CAB REMODEL	ID#(S) 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.*

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

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

CATEGORY:	MECHANICAL	
COMPONENT(S):	GATE OPERATORS-SWING ARM	ID#(S) 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.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	MECHANICAL	
COMPONENT(S):	GATE OPERATORS-BARRIER	ID#(S) 0404



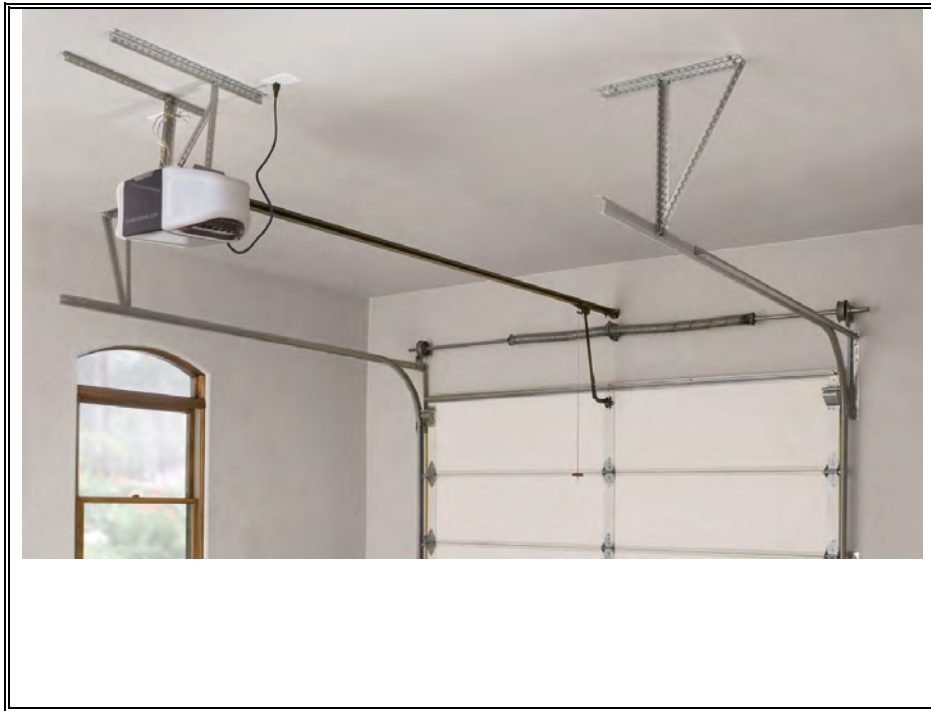
GATE OPERATORS-BARRIER (TYPICAL)

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.*

TYPICAL USEFUL LIFE:	12 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	8 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	2
AVERAGE COMPONENT COST:	\$ 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.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	7
AVERAGE COMPONENT COST:	\$ 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.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	7 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	PLUMBING	
COMPONENT(S):	DISTRIBUTION PIPING	ID#(S) 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.*

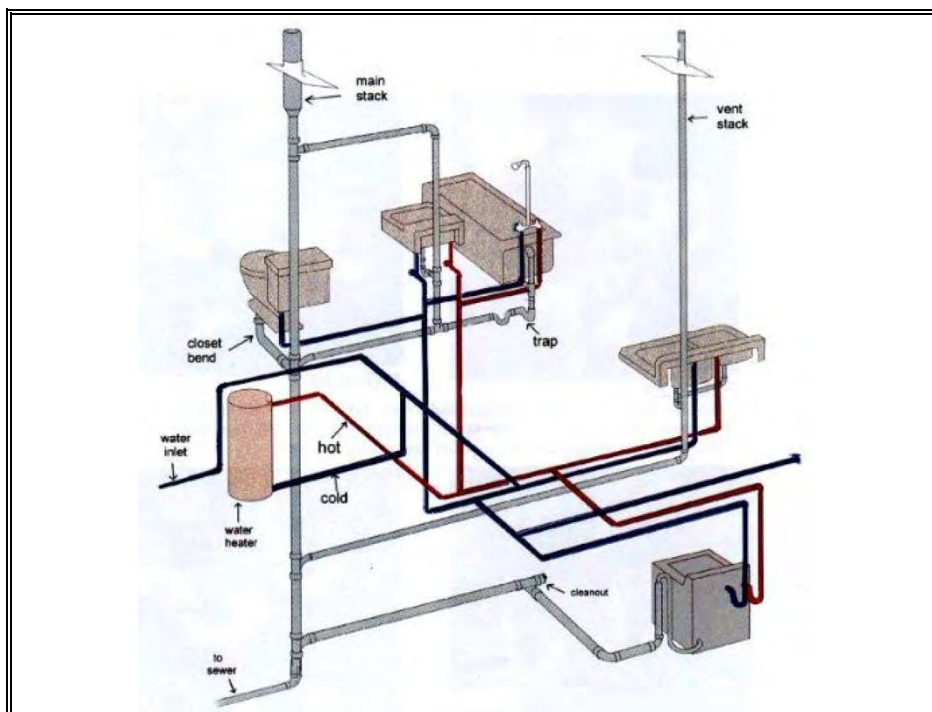
TYPICAL USEFUL LIFE:	40 YEAR(S)
ESTIMATED REMAINING LIFE:	10 YEAR(S)
AVERAGE COMPONENT COST:	\$ 22,500

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.*

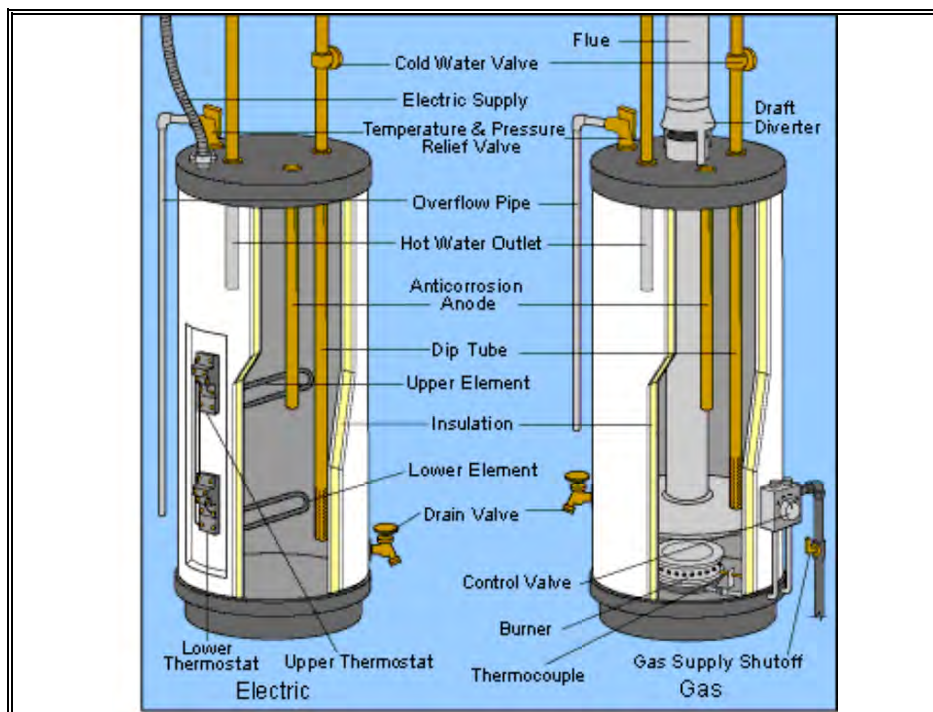
TYPICAL USEFUL LIFE:	<i>n/a YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>n/a YEAR(S)</i>
AVERAGE COMPONENT COST:	<i>\$ 0</i>

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.

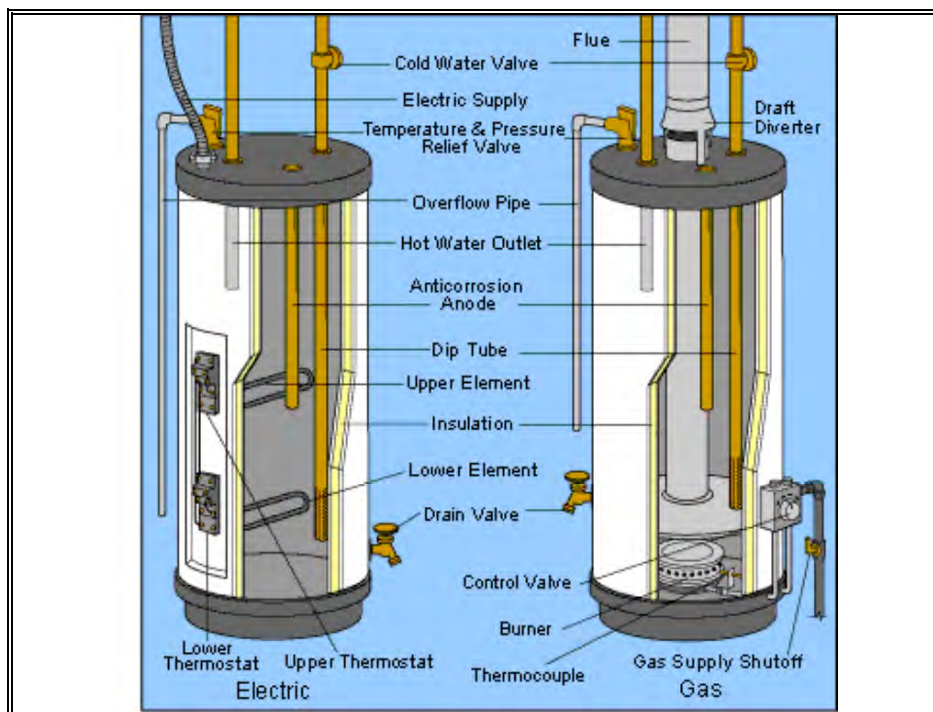
TYPICAL USEFUL LIFE:	12 YEAR(S)
ESTIMATED REMAINING LIFE:	8 YEAR(S)
AVERAGE COMPONENT COST:	\$ 2,400

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).

TYPICAL USEFUL LIFE:	6 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.

CATEGORY: PLUMBING

COMPONENT(S): DRINKING FOUNTAINS

ID#(S) 0505



DRINKING FOUNTAINS (TYPICAL)

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

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

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

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

TYPICAL USEFUL LIFE:	<i>5 YEAR(S)</i>
ESTIMATED REMAINING LIFE:	<i>3 YEAR(S)</i>
AVERAGE COMPONENT COST:	<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.*

TYPICAL USEFUL LIFE:	12 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

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

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

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

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

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:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>LIGHTING-BOLLARD</i>	ID#(S) 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.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	9 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

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

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

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:	<i>ELECTRICAL</i>	
COMPONENT(S):	<i>LIGHTING-LANDSCAPE</i>	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.*

TYPICAL USEFUL LIFE:	12 YEAR(S)
ESTIMATED REMAINING LIFE:	8 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	ELECTRICAL	
COMPONENT(S):	LIGHTING-TENNIS/BASKETBALL	ID#(S) 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.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	10 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

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

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

CATEGORY: FLOORING

COMPONENT(S): CARPETING

ID#(S) 0701



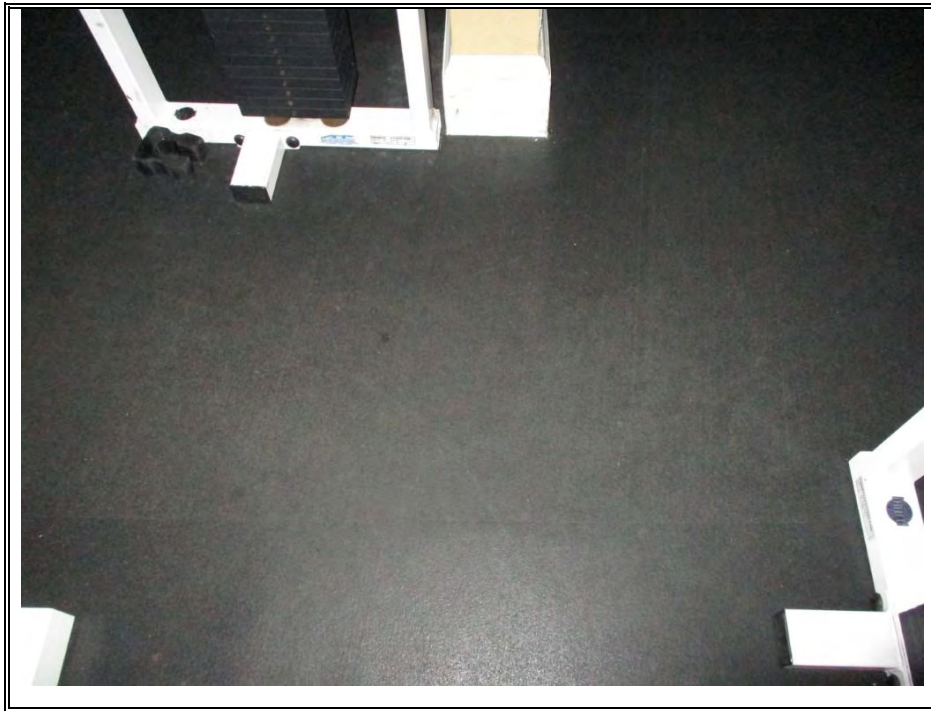
CARPETING (TYPICAL)

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

TYPICAL USEFUL LIFE:	6 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

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



RUBBER (TYPICAL)

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

TYPICAL USEFUL LIFE:	6 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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).*

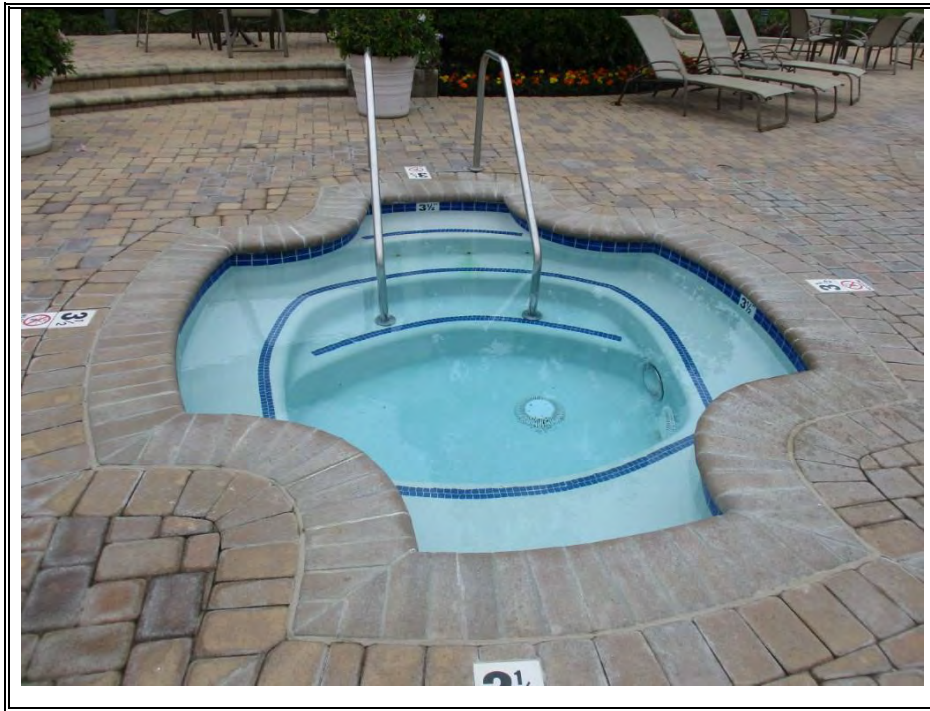
TYPICAL USEFUL LIFE:	8 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 10,350

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).*

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

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):	CONCRETE DECK - PAVERS	ID#(S) 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.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	19 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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).*

CATEGORY:	POOL/SPA	
COMPONENT(S):	COPING JOINT	ID#(S) 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.*

TYPICAL USEFUL LIFE:	8 YEAR(S)
ESTIMATED REMAINING LIFE:	4 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	POOL/SPA	
COMPONENT(S):	COPING/TILE	ID#(S) 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.*

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

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

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



HEATERS (TYPICAL)

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

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

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

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



FILTERS (TYPICAL)

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

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	5 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

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

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

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



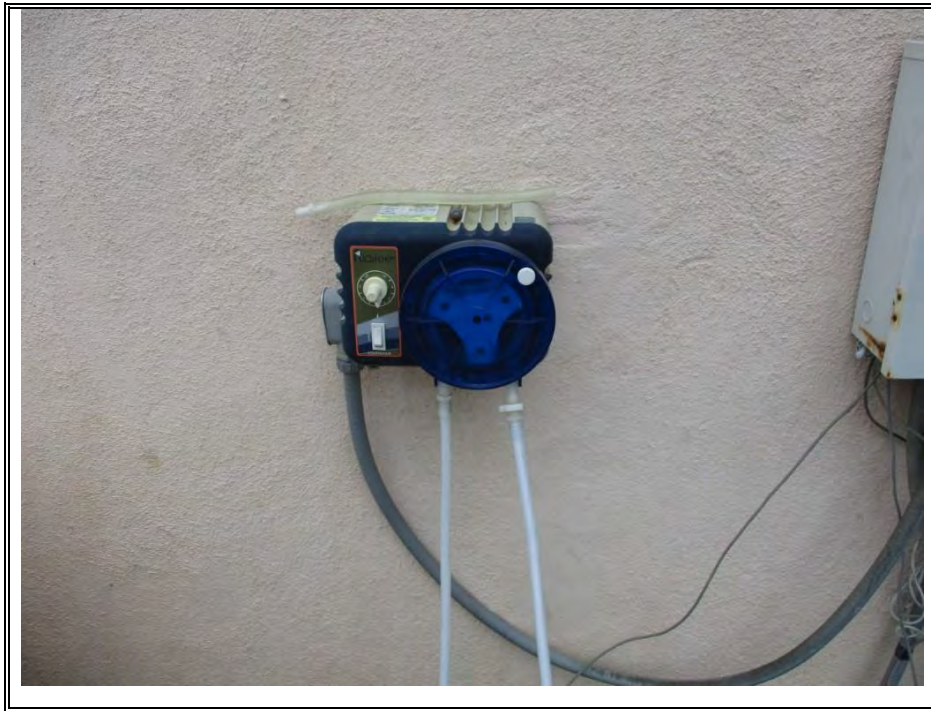
PUMPS (TYPICAL)

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

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

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

CATEGORY:	POOL/SPA	
COMPONENT(S):	CHLORINATORS	ID#(S) 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.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	3 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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).*

CATEGORY:	SPORTS COURT	
COMPONENT(S):	PLAYING SURFACES-TENNIS	ID#(S) 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.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	SPORTS COURT	
COMPONENT(S):	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.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	SPORTS COURT	
COMPONENT(S):	WINDSCREEN	ID#(S) 0903



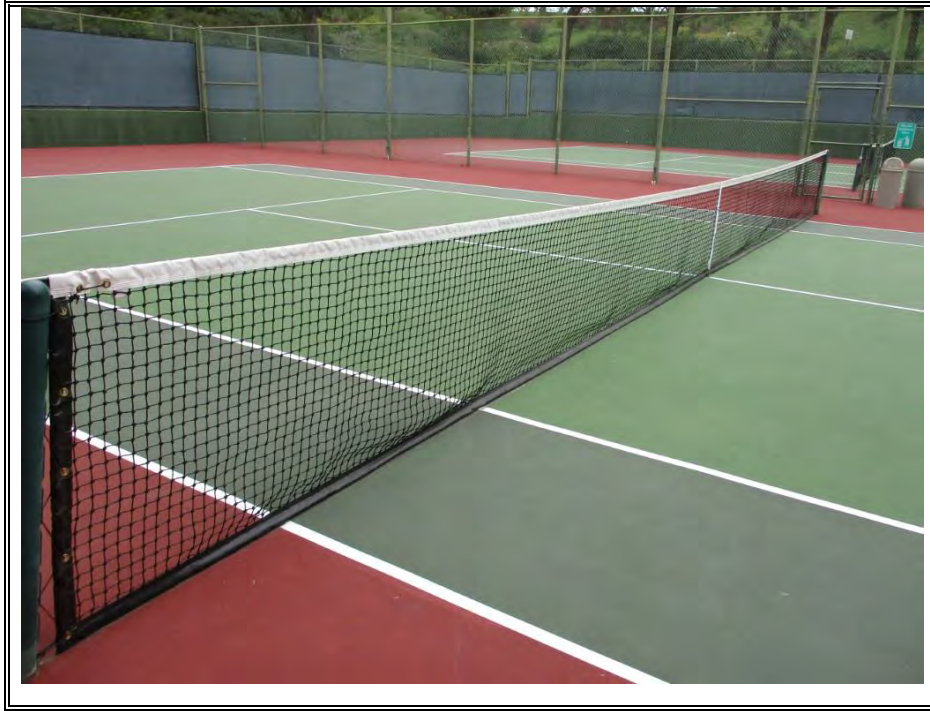
WINDSCREEN (TYPICAL)

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.*

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

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

CATEGORY:	SPORTS COURT	
COMPONENT(S):	NETS-TENNIS	ID#(S) 0904



NETS-TENNIS (TYPICAL)

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

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

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

CATEGORY:	SPORTS COURT	
COMPONENT(S):	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.*

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

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

CATEGORY:	SPORTS COURT		
COMPONENT(S):	CHAIN LINK FENCING	ID#(S)	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.*

TYPICAL USEFUL LIFE:	35 YEAR(S)
ESTIMATED REMAINING LIFE:	5 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	SPORTS COURT	
COMPONENT(S):	GOLF STATIONS	ID#(S) 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.*

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

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

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	ASPHALT SEAL COAT	ID#(S) 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).*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	ASPHALT REPLACEMENT	ID#(S) 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.*

TYPICAL USEFUL LIFE:	25 YEAR(S)
ESTIMATED REMAINING LIFE:	4 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

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



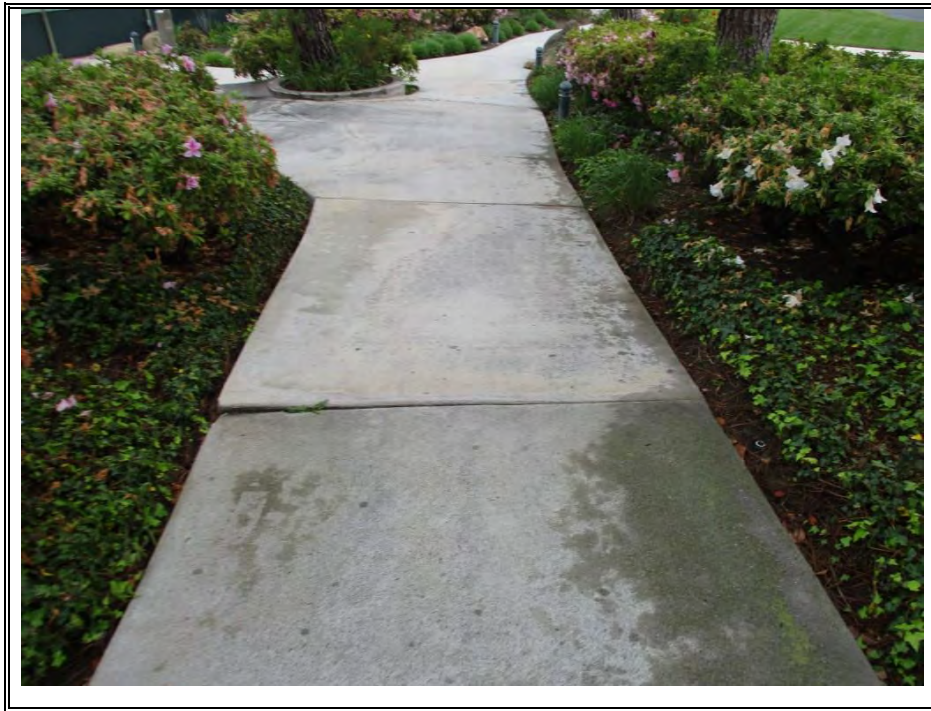
CONCRETE BLOCK WALLS (TYPICAL)

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.*

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

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

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	CONCRETE WALKWAYS	ID#(S) 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.*

TYPICAL USEFUL LIFE:	1 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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).*

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	CONCRETE CURBS	ID#(S) 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.*

TYPICAL USEFUL LIFE:	1 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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).*

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	CONCRETE PAVERS – PARKING LOT	ID#(S) 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.*

TYPICAL USEFUL LIFE:	5 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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).*

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	CONCRETE PAVERS – DRIVEWAY	ID#(S) 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.*

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

TO PROTECT YOUR INVESTMENT: N/A.

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	IRRIGATION CONTROLLERS	ID#(S) 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.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	6 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	BACK FLOW PREVENTERS	ID#(S) 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.*

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

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

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	STAMPED CONCRETE	ID#(S) 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.*

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	4 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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).*

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



IRRIGATION PIPING REPAIR (TYPICAL)

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

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

TO PROTECT YOUR INVESTMENT: N/A

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



LANDSCAPE – ANNUAL REFURBISHMENT (TYPICAL)

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

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

TO PROTECT YOUR INVESTMENT: N/A

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	LANDSCAPE-RENOVATION	ID#(S) 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.*

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

TO PROTECT YOUR INVESTMENT: N/A.

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	WROUGHT IRON	ID#(S) 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.*

TYPICAL USEFUL LIFE:	1 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	LANDSCAPE/HARDSCAP	
COMPONENT(S):	CHAIN LINK FENCING	ID#(S) 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.*

TYPICAL USEFUL LIFE:	30 YEAR(S)
ESTIMATED REMAINING LIFE:	25 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	BENCH/DOWNDRAINS	ID#(S) 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.*

TYPICAL USEFUL LIFE:	1 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	LANDSCAPE/HARDSCAPE	
COMPONENT(S):	SWALE GRATES	ID#(S) 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.*

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

TO PROTECT YOUR INVESTMENT: *N/A.*

CATEGORY: RECREATION FACILITIES

COMPONENT(S): FURNISHING-RECREATION ROOM

ID#(S) 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.*

TYPICAL USEFUL LIFE: 8 YEAR(S)

ESTIMATED REMAINING LIFE: 1 YEAR(S)

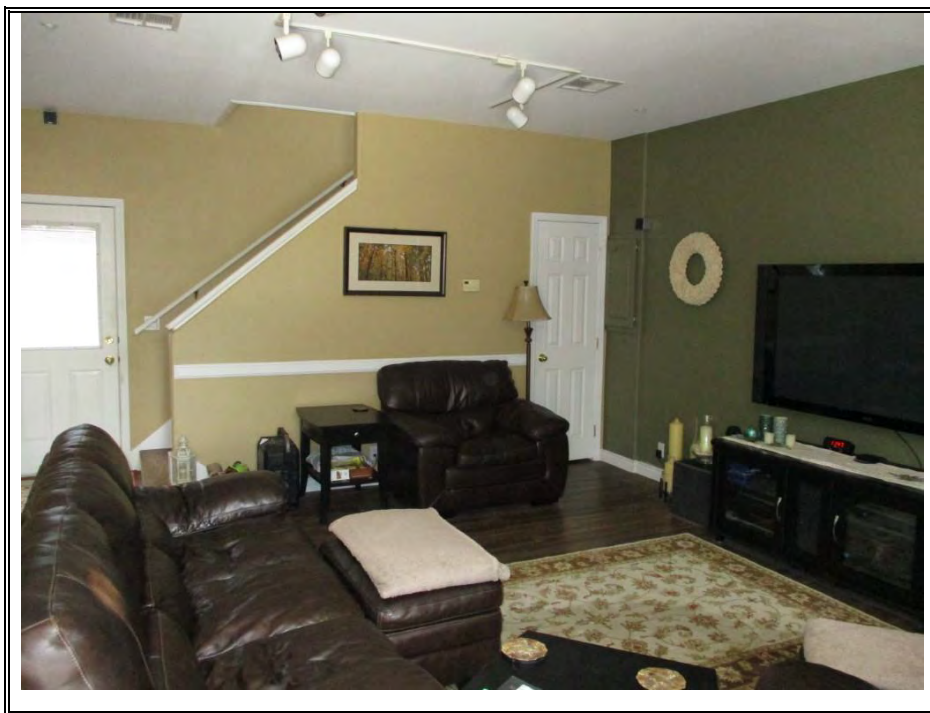
AVERAGE COMPONENT COST: \$ 27,500

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.*

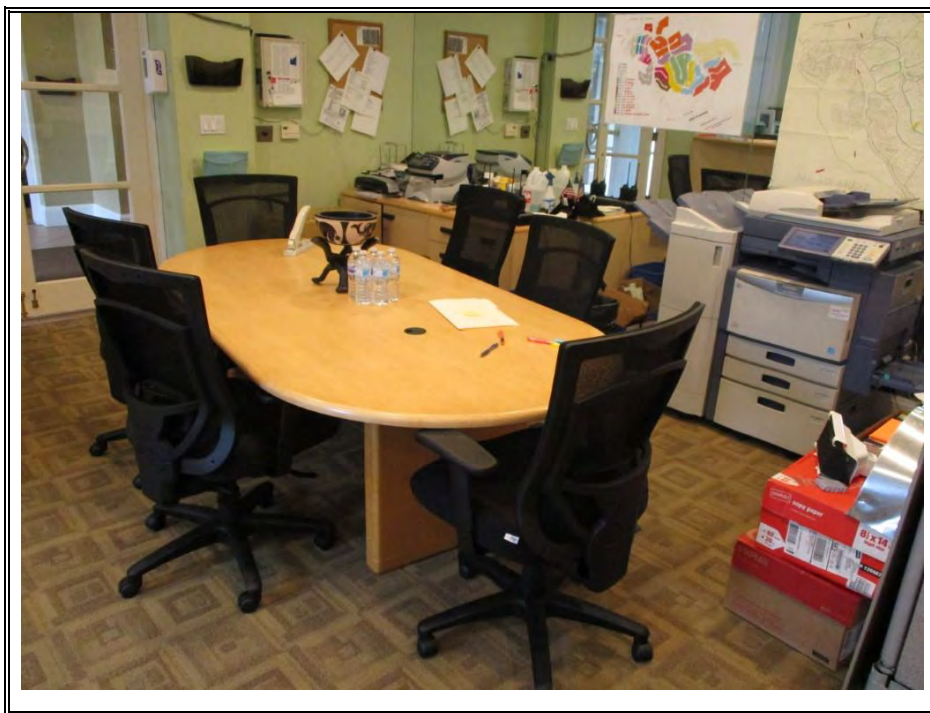
TYPICAL USEFUL LIFE:	15 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 16,500

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.*

TYPICAL USEFUL LIFE:	8 YEAR(S)
ESTIMATED REMAINING LIFE:	6 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

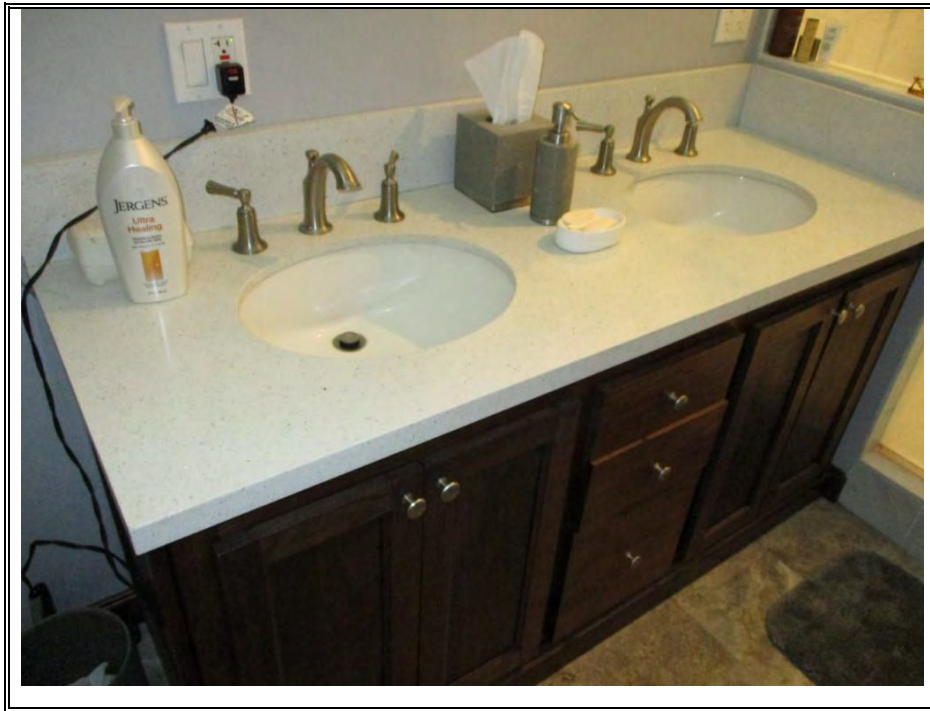
TYPICAL USEFUL LIFE:	16 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 40,900

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.*

TYPICAL USEFUL LIFE: N/A YEAR(S)

ESTIMATED REMAINING LIFE: N/A YEAR(S)

AVERAGE COMPONENT COST: \$ 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.*

TYPICAL USEFUL LIFE:	8 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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



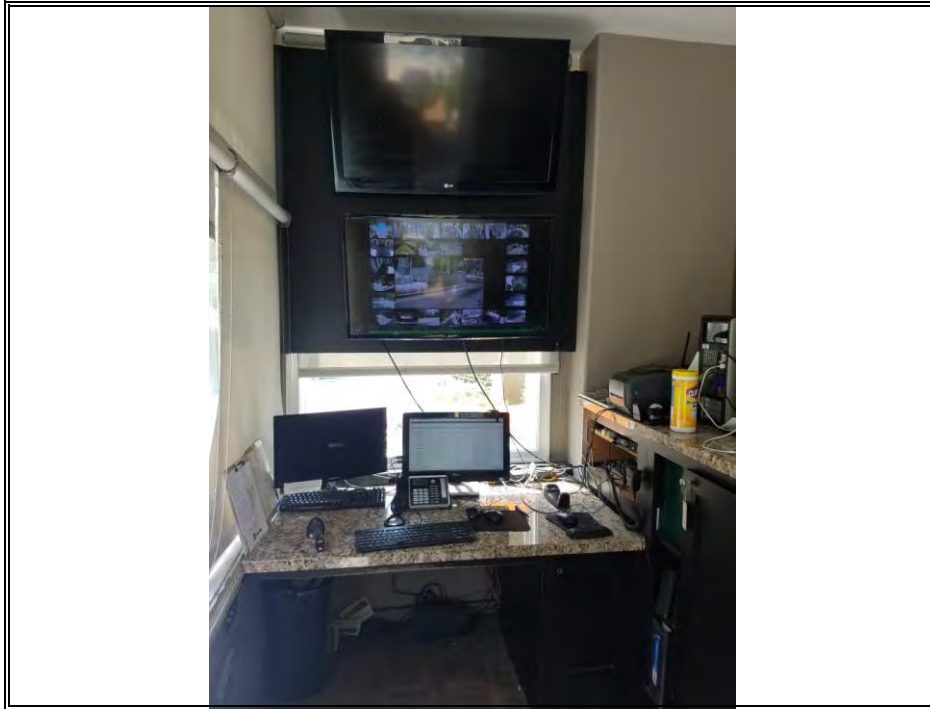
KITCHEN-CARETAKER BUILDING (TYPICAL)

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

TYPICAL USEFUL LIFE:	8 YEAR(S)
ESTIMATED REMAINING LIFE:	2 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	GUARD HOUSE-REFURBISH	ID#(S) 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.*

TYPICAL USEFUL LIFE:	8 YEAR(S)
ESTIMATED REMAINING LIFE:	0 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

TYPICAL USEFUL LIFE:	2 YEAR(S)
ESTIMATED REMAINING LIFE:	1 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	PLAY STRUCTURE	ID#(S) 1110



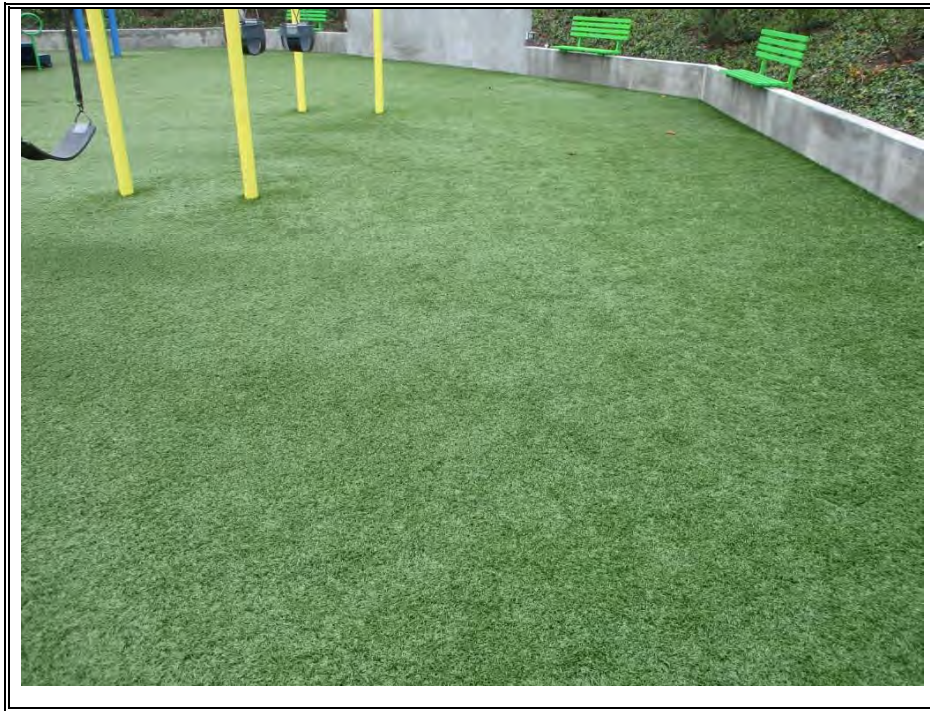
PLAY STRUCTURE (TYPICAL)

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.*

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	18 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	PLAYGROUND SURFACING	ID#(S) 1111



PLAYGROUND SURFACING (TYPICAL)

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

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	8 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

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

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

CATEGORY:	RECREATION FACILITIES	
COMPONENT(S):	SHADE STRUCTURE	ID#(S) 1113



SHADE STRUCTURE (TYPICAL)

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

TYPICAL USEFUL LIFE:	10 YEAR(S)
ESTIMATED REMAINING LIFE:	8 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

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

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



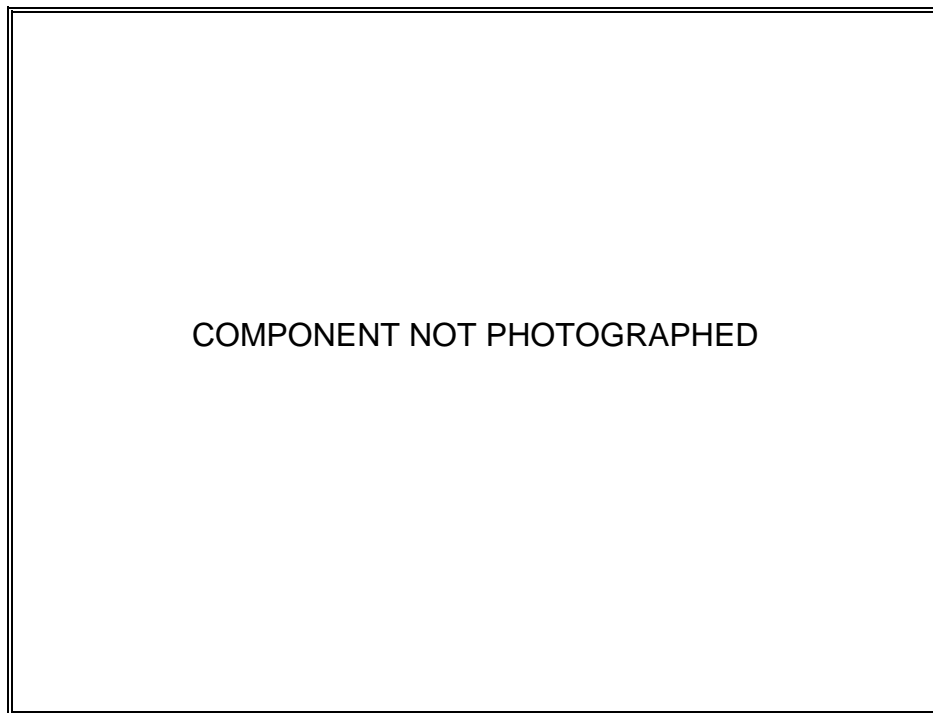
DIRECTORY BOARDS (TYPICAL)

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

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

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

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	STREET MONUMENTS	ID#(S) 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.*

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

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

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	UTILITY CART	ID#(S) 1204



UTILITY CART (TYPICAL)

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

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

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

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	PATROL VEHICLE	ID#(S) 1205



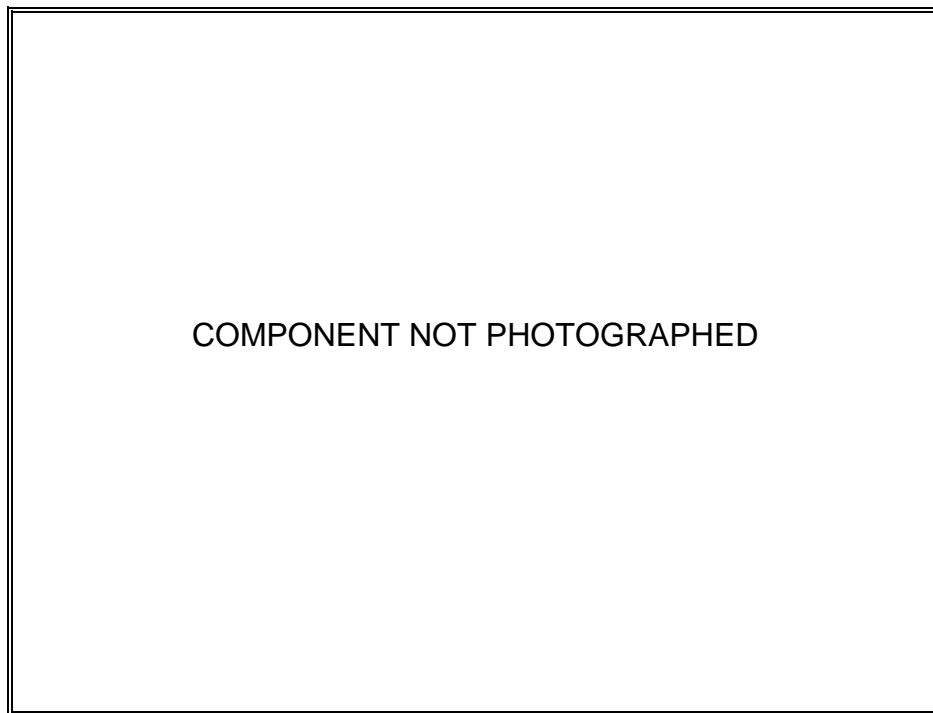
PATROL VEHICLE (TYPICAL)

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

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

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

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	WATER TRUCK	ID#(S) 1206



WATER TRUCK (TYPICAL)

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

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

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

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	WEATHER STATIONS	ID#(S) 1207



WEATHER STATIONS (TYPICAL)

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

TYPICAL USEFUL LIFE:	20 YEAR(S)
ESTIMATED REMAINING LIFE:	1 YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.*

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

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

CATEGORY:	MISCELLANEOUS	
COMPONENT(S):	ELECTRIC GENERATOR	ID#(S) 1209



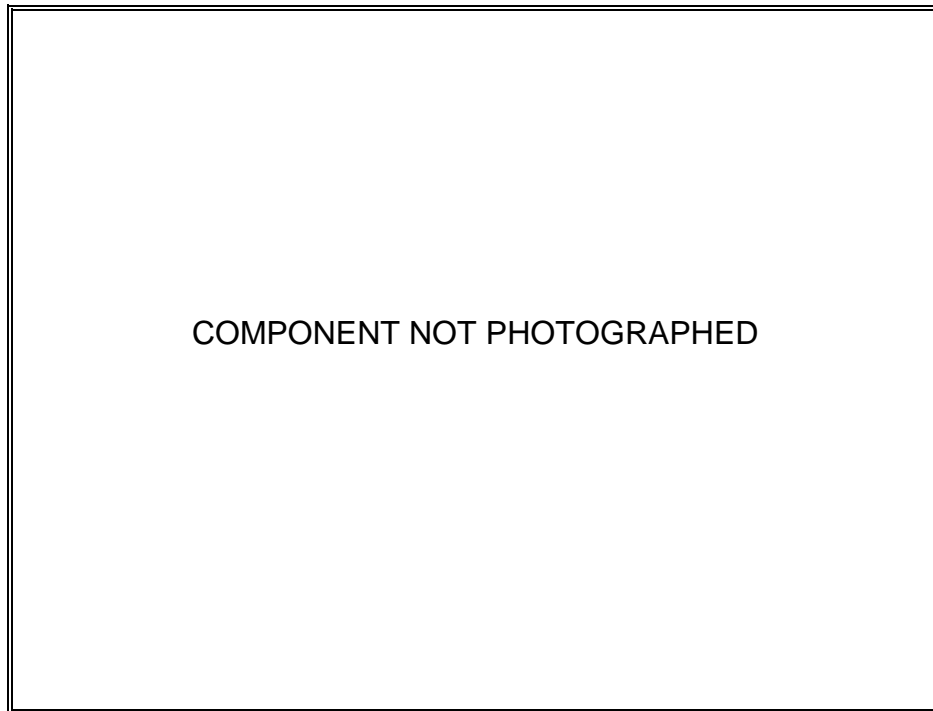
ELECTRIC GENERATOR (TYPICAL)

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

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

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

CATEGORY:	CONTINGENCY RESERVE	
COMPONENT(S):	GENERAL - 5%	ID#(S) 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).*

TYPICAL USEFUL LIFE:	N/A YEAR(S)
ESTIMATED REMAINING LIFE:	N/A YEAR(S)
AVERAGE COMPONENT COST:	\$ 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.