PM+ Reserves®

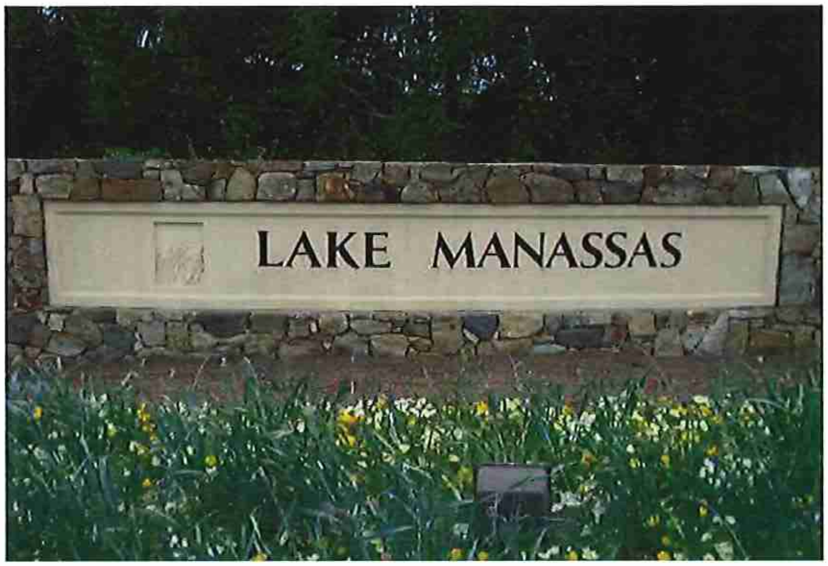
Veteran Owned Business
SPECIALIZING IN RESERVE STUDIES
and PREVENTIVE MAINTENANCE PLANS SINCE 1990

MEMBER OF community ASSOCIATIONS INSTITUTE

PLANNING A BRIGHT FUTURE APRA Association of Professional Reserve Analysts

Lake Manassas ROA-FY26 | Gainesville, VA

PM+ Level I Full Reserve Study | April 12, 2025



Prepared for: **Board of Directors**

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VIRGINIA REQUIREMENTS FOR RESERVE STUDIES

§ 55.1- 1965 (Condo's) & 55.1-1826 (POA's), Annual budget; reserves for capital components (Enacted October 1, 2019)

A. Except to the extent provided in the condominium instruments, the executive board shall, prior to the commencement of the fiscal year, make available to unit owners either (i) the annual budget of the unit owners' association or (ii) a summary of such annual budget.

B. Except to the extent otherwise provided in the condominium instruments, the executive board shall:

   1. Conduct a study at least once every five years to determine the necessity and amount of reserves required to repair, replace, and restore the capital components as defined in § 55.1-1900;
   2. Review the results of that study at least annually to determine if reserves are sufficient; and
   3. Make any adjustments the executive board deems necessary to maintain reserves, as appropriate.

C. To the extent that the reserve study conducted in accordance with this section indicates a need to budget for reserves, the unit owners' association budget shall include:

   1. The current estimated replacement cost, estimated remaining life, and estimated useful life of the capital components as defined in § 55.1-1900;
   2. As of the beginning of the fiscal year for which the budget is prepared, the current amount of accumulated cash reserves set aside to repair, replace, or restore the capital components and the amount of the expected contribution to the reserve fund for that fiscal year;
   3. A statement describing the procedures used for estimation and accumulation of cash reserves pursuant to this section; and
   4. A statement of the amount of reserves recommended in the study and the amount of current cash for replacement reserves.

EXECUTIVE SUMMARY

KEY TO UNDERSTANDING STUDY RESULTS – Purpose of a reserve study is to establish a financial plan for keeping the property's common and limited common elements in good repair. The plan is developed by identifying the component, assessing its condition, and estimating both the time when work will be needed and cost of work. In a **PM+** study these entries can be found beginning on page A1, columns (1), (4) and (5). Those entries combined with reserve savings, current reserve contribution, interest, and inflation rates and how much of a contingency should be preserved to fund unforeseen events are the factors that determine the reserve contribution.

RELEVANT DATA

1st Study Year	FY26	$291,350	FY25 General Contribution
FY Begins	1-Jul-25	$3,020	FY25 Kamehameha Contribution
Inspection Date(s)	25-Feb-25	$7,850	FY25 Turtle Point Contribution
Single Family	530	$18,216	FY25 Pipestem Contribution
Kamehaeha Units	20	2.86%	Inflation
Turtle Point Units	70	2.48%	Interest
Pipestem Units	66		

Accumulated Cash Start (COH) of FY, see below table, and **Current Year Contribution,** above, were provided to **PM+** and were best estimates available when provided, they are not audited amounts.

INTEREST AND INFLATION[1] rates best project future property needs. Inflation is based on the last 10-year Consumer Price Index (CPI) average; interest is from the 10-year average of the Constant Maturity Yield for the 10-Year U.S. Treasury security note. Even at relatively low levels, inflation is a primary driver for the contribution and has a large impact over the period of the study. If inflation increases at a materially higher rate than applied, the study should be updated more frequently to maintain adequate reserves and avoid large future assessment increases.

STUDY SUMMARY	ROA	Kamehameha	Turtle Point	Pipestems
Reserve Contribution Recommended for FY26	403,240	$3,100	$8,000	$25,800
Accumulated Cash Start of FY26	2,136,640	8,150	19,480	35,640
Current Estimated Replacement Cost	5,326,080	21,130	117,130	283,230
Average Useful Life Years (All Components) [2]	20.3	11.8	17.5	13.3
Remaining Useful Life Years (All Components) [2]	8.8	8.0	12.0	6.0
Additional Study Values				
Avg Yearly Owner Contribution FY26	650	155	114	391
30-Year Income	19,677,910	123,070	381,880	1,069,190
30 Year Income From Interest	922,800	20,650	58,900	64,220
30 Year Income From Assessments	18,755,110	102,420	322,980	1,004,970
Years 1-30 Minimum Threshold $ [3]	392,120	11,430	30,080	28,980
%	7.4%	54.1%	25.7%	10.2%
Years 31-50 Minimum Threshold $ [3]	373,660	2,100	28,160	20,600
%	7.0%	9.9%	24.0%	7.3%

OUR ANALYSIS, based on study assumptions, indicates the association:

1. Although factors used may not prove to be precise, they should be reasonable predictors of future costs and return on savings.
2. See columns (3) & (4) starting on Page A1 for average and remaining useful life of each component.
3. Minimum Threshold - 30 and 50 years shown. If 50-year is high at this time, it will adjust with future updates.

- Will need to contribute the highlighted amounts in FY26 to meet the reserve needs of the property. For projections of the **Cash Flow** contributions needed, over life of this study, see 30 & 50-Year Financial Plan tables in appendix A, B, C and D column (14), and column (15) for contributions and year end year end balances the contributions should provide. If the **Component** method is used to fund the reserves see same financial plan tables, columns (17) and (18), for yearly contributions and year end balances.
- Contribution amount assumes interest will be applied to the reserves, not used for operating expenses or other purposes. If interest is not applied, the annual contribution will need to be increased by the interest amount.
- Note – significant annual contribution increases can be avoided, when studies are professionally updated, if the annual contribution is adjusted by the yearly CPI inflation rate.

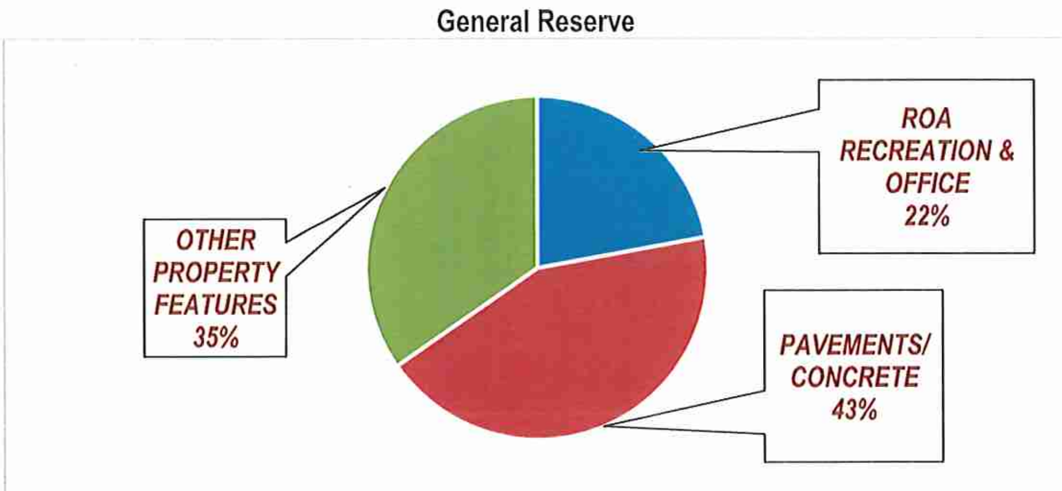
FUNDING GOAL OF THIS STUDY complies with the "Threshold Funding Plan" established by CAI for reserve studies. Funding objective is to keep the reserve balance, over the life of the study, above or at a certain dollar amount. This study's amount is shown above in Study Summary, Years 1-30 and Years 31-50 Minimum Threshold. Years 31-50 confirm there is no negative balance in that time period - this amount will adjust in future studies.

OBJECTIVE OF THE ANNUAL CONTRIBUTION: 1) funds should always be available to pay for needed work, 2) preserve a minimum threshold for contingencies, and 3) long range projections of expenses and contributions should not show a need for special assessments or loans. To achieve those objectives, **PM+** studies consider the first thirty-years and an additional twenty-years, making the "look at" period a total of 50-years. This projection assures the recommended contribution is based on a sound long-range analysis of the property's reserve needs.

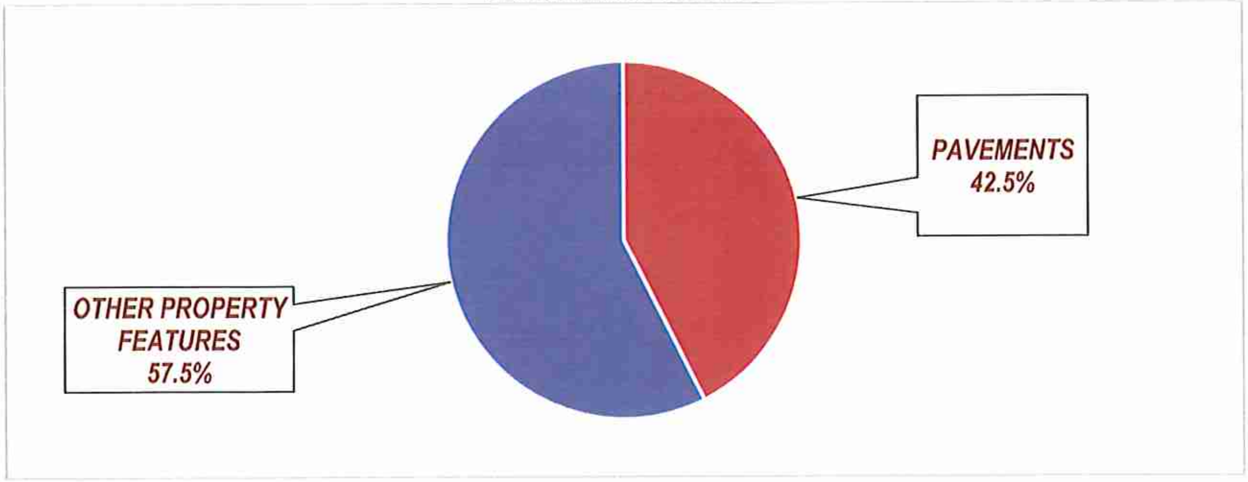
FOR VIRGINIA PROPERTIES – Information the executive board is to make available to unit owners, prior to commencement of the fiscal year, is listed in Study Summary. For statement required PM suggest: "The association expected contribution to the reserves in FY ____ will be $______. Procedures the association uses for estimation and accumulation of cash reserves was provided by an independent reserve study professional."

RECOMMENDATION - Fund the reserves to the recommended amount using the Cash Flow method. Failure to fund could be a violation of State Statute, where enacted, that requires funding to the reserve study recommendation, and/or, result in insufficient funds to pay for work. Insufficient funds can result in a special assessment, a loan or significant future increase in annual contribution to build up the reserves to where they should be – any of these can place financial hardships on owners. Least cost option to owners is to fund the recommendation.

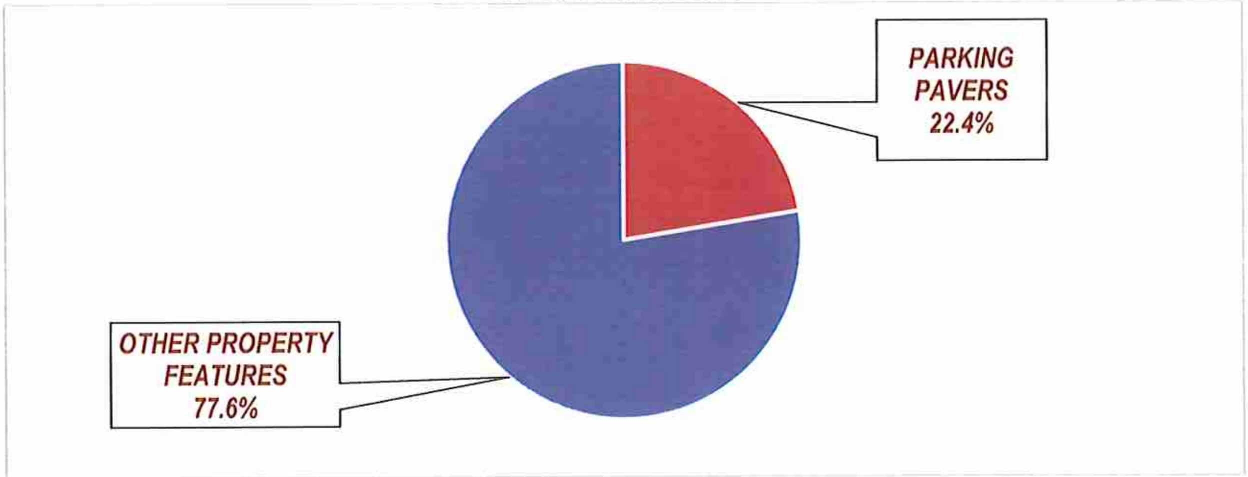
WHERE CONTRIBUTIONS TO THE RESERVES GO OVER 30-YEARS:



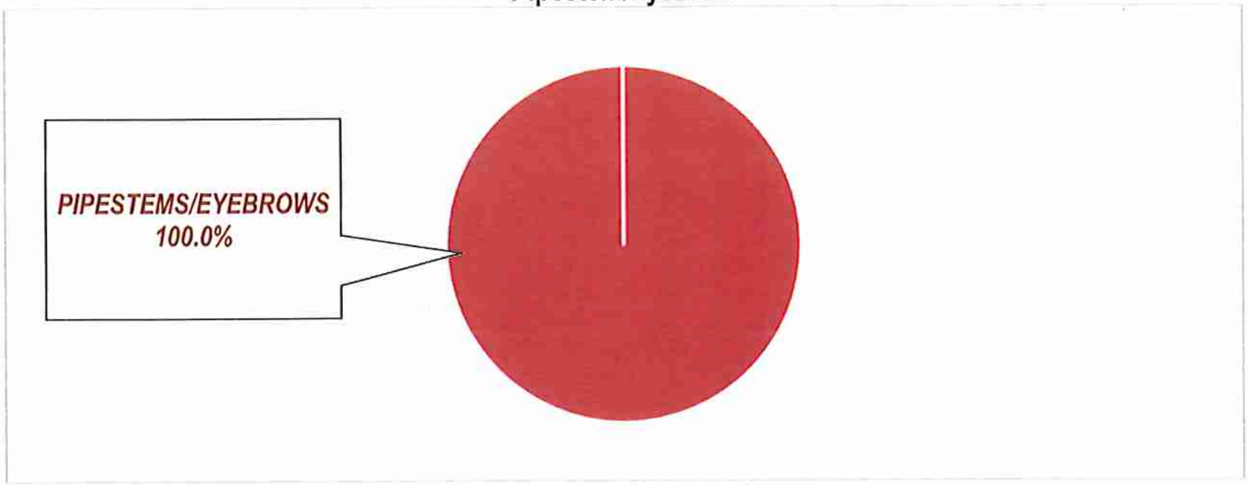
Kamehameha Reserve



Turtle Point Reserve



Pipestem/Eyebrow



STUDY INFORMATION

THIS STUDY was performed with an on-site visit and is the twelfth (Last **PM+** study – 2023) engagement for the property by **PM+**. **PM+** has neither collaborated with nor provided consulting advice to others about property issues. Interested parties should refer to earlier studies for previous assumptions and comments.

STUDY WAS DONE by Ronald P. Kirby, Jr., RS, and Stacey L. O'Bryan, MBA, PRA, RS.

RESERVE STUDY criteria are defined by the Community Association Institute (CAI) and the Association of Professional Reserve Analysts (APRA). In complying with the criteria this study determines the reserve contribution using the "Cash Flow (AKA Pooling)" method. This is a reserve study only - no other use is intended.

COMPILED in accordance with generally accepted standards and represents our professional opinion on the components, timing and costs needed for repair and replacement. Study information was obtained from field measurements, visual observations, and management (information provided by management is assumed to be reliable). Also, taken into consideration are construction features, current conditions, and component age. Testing was not performed, nor was demolition done or panels removed to determine conditions that are not obvious. Based on our observations and the information gained during the visit this study contains, to the best of our ability, all material issues required to determine the funding needed to meet the property's reserve requirement.

CASH FLOW AND COMPONENT STUDIES (component method may not be included in this study) – Note: Most professional reserve providers, accountants and managers agree cash flow is the preferred method for funding reserves.

CASH FLOW METHOD - Develops the funding plan by having the annual contributions offset the variable annual expenses. All expenses are averaged over the life of the study to calculate the annual contribution needed to support the reserve requirement. Yearly contribution increases are mostly attributed to inflation. Cash flow plans are usually good for 3-5 years before needing updates.

COMPONENT METHOD - Develops the funding plan by dividing the remaining useful life into the balance needed to fund the component for only the next work cycle. Yearly contributions can vary significantly from year to year depending on where the components are in their life cycle. Contributions needed to pay expenses equal the cash flow method over the life of the study. If this method is chosen studies should be updated annually.

RESERVES ARE AKIN to a savings account that individuals may have for future purchases. A reserve provides funds to make purchases with cash to avoid credit or loan charges. Although the association may not know precisely when they make the purchase, the least cost option would be to pay with cash.

COMPONENT CLASSIFICATION

PREDICTABLE LIFE CYCLE

Components have a predictable life cycle (average useful life). Total replacement needed at end of life.

ANNUAL ALLOWANCES

Components that are "life of the property" or long-lasting that can be kept in good condition with spot repairs.

FOLLOWING CONSIDERATIONS should be taken into account to properly manage the reserves: 1) properly funded reserves avoids "special assessments," 2) each owner should pay their fair share for the time they use the component, 3) when reserve funds are available the Association is more inclined not to defer work; deferral results in additional deterioration and "catch-up" costs to restore the component to a good condition, 4) government mortgage guarantees agencies, i.e. FHA, require a current reserve study to be available before backing a loan, and 5) some state laws require them. In addition to these considerations, a new factor has recently become apparent. Years ago, owners were poorly informed on the importance of the reserves and paid very little attention to whether a property had an adequate plan for funding the reserves. With the inclusion of reserve tables in resale packages and other publicity, many potential buyers are now verifying the reserve status before they buy.

ALTHOUGH we use generally accepted techniques and best information available it is possible actual costs and useful lives can vary significantly from our estimates. We recognize that and attempt with our methodology to minimize the adverse effects of a special assessment or loan if one is needed.

FOR THE RESERVES to be an effective budget tool it will need periodic updates. Because reserves on hand, current costs, quality of maintenance, acts of God, vandalism, and useful life can vary from year to year, a periodic review will assure it remains an effective management tool. ***CAI best practice is for a site inspection-based reserve study update at least every third year.***

UNLESS OTHERWISE NOTED this study does not take into consideration any work the association may need to correct hazardous or defective conditions, such as issues with asbestos, radon, lead, mold, FRT, etc., and dollar amounts may be insufficient to fund major projects to repair/replace facades, building tension cables, utilities, and other components. Projects of this nature require services of consultants to determine scope, timing, and projects costs. If requested of **PM+**, once costs and project timing are known, we will provide a revised study at no additional cost to include their recommendations, provided their input is within one year of this studies date.

FOR ANY RESERVE PROJECTS in progress on the date(s) of our visit our observation of the work should not be considered a project audit or quality control inspection. We leave that to others to determine.

IF WE DESCRIBE PREVENTIVE MAINTENANCE recommendations in this study, they are intended to be general in nature and the most common tasks needed to extend useful life. They are not all inclusive; we do not imply that is all that is necessary for good maintenance. Manufactures' brochures, service specialty companies, and other qualified sources should be consulted to establish the full array of actions needed for proper preventive maintenance.

FUNDING FROM RESERVE VERSUS OPERATING ACCOUNT - There could be components in this study the association is funding from the operating account. When there are, we recommend they be funded from the reserves. When components are worked on it usually extends their useful life - a proper reserve expense. Reserve funds are intended to keep property components in good repair and to replace those that need replacing; operating funds are intended for maintenance and reoccurring operating expenses.

AGE, UNITS, STYLE, AND AMENITIES FOR THIS PROPERTY

Construction began in the early 1990's.
620 homes; 530 – single family, 20 townhomes-Kamehameha and 70 townhomes-Turtle Point.
Amenities –swimming pool, sports courts and tot-lot.

MAINTENANCE/REPAIR/REPLACEMENT TIPS & RESERVE CONSIDERATIONS

THERE ARE THREE LEVELS of care needed to maximize the useful life of equipment and property components: 1) Maintenance, 2) Repair and 3) Replacement.

MAINTENANCE is taking care of a component by doing such tasks as sealing pavement cracks to prevent water from undermining the base, painting to prevent metal corrosion or wood rot, lubricating moving parts on mechanical equipment, fan belt adjustments, etc. An example of maintenance - an asphalt parking lot of 1000 square yards develops a 10-foot-long crack in the surface. The crack can be sealed for about a dollar a linear foot. By doing so, water will not seep through the asphalt causing damage to the base course. That simple maintenance action extended the useful life of the pavement at minimum cost. Assume the crack was not sealed and it grew to a 12' by 12' base damaged area. Cost of repairs would be approximately 60 times as much as fixing the crack. If the damaged area was not repaired and eventually the entire lot had to be replaced it would cost considerably more. Therefore, the prudent thing to do is good maintenance. It is the least costly of the three levels of work. It involves the least expenditure of funds and is the best way to maximize useful life.

PRIOR TO TOTALLY REPLACING a component, e.g., a roof, a fence, an air conditioner, etc., all measures should be taken to extend the useful life of the component with repairs. If the roof is leaking do not automatically think the entire roof needs to be replaced. Most leaks occur around penetrations and flashed areas, they can be repaired for far less than replacing the roof. Fence posts almost always rot out a and t ground level before the rest of the fence. Posts can be replaced without purchasing a complete new fence. The same applies to most mechanical/electrical equipment. Tube leaks frequently occur in boilers; compressor failures occur in air conditioners and circuit breakers wear out in electric panels. These kinds of failures are repairable without replacing the entire component. The reserve table should be used as an aid in establishing budgets - not as a work plan. When used as a budget management tool its effectiveness will be recognized when funds are readily available to do work - when it must be done. Do not use the remaining useful life data as a work plan. It should be treated as a "window of probable expectancy", based on statistical information, historical trends, conditions at time of survey and experience of when repair or replacement is most likely to be needed. Actual work should not be done until needed. For example, if paving is estimated to need replacement in five years but it is not a problem at that time, put it off until it is a problem. Conversely, if repairs are necessary sooner, do them sooner.

WHEN CONTRACTING for services, seek competitive bids, purchase only what is necessary to restore the component to its "like original" condition. Include state-of-the-art improvements but avoid over buying or substantially enhancing a component beyond its original condition. Such improvements are not included in the cost estimates.

CATASTROPHIC FAILURES to such components as footers, foundations, floors, exterior walls and total replacement of utility systems, etc., are not included in the table. They are not included because they are not predictable, and it is rare that these components must be replaced in total. We do recommend a reasonable annual amount be set aside for some repairs and reflect that in the reserve table.

FUNDING FOR RESERVES SHOULD BE FAIR TO ALL OWNERS; past, present, and future. The worst-case scenario for a property is to have no money set aside to pay for repairs/replacements imposing on current owners to pay the total cost. Additionally, having insufficient reserves also presents some injustices as illustrated by the following example:

Mr. and Mrs. "X" owned a unit at the property for the first ten years of its existence when reserve funding was suppressed and insufficient to take care of future problems. Mr. and Mrs. "X" sell their unit and leave. Five years after they leave the pavement and sidewalks need to be repaired. Mr. & Mrs. "Y" now own the unit and receive notice they are to be "specially assessed" to pay for the repair costs.

For demonstration purposes let us say the pavement and sidewalk repairs cost $150,000 and the association has $50,000 in the reserve account. Let us also assume there are 100 units at this property.

Over the last fifteen years, past and present owners set aside $50,000 to take care of the $150,000 expenditure. Expressed in $/year that equates to $3,333/yr. or $33.33 per owner per year.

Mr. & Mrs. "X" had the benefit of good paving and sidewalks for 10 years at a total cost to them of $333.30. Unfortunately for Mr. & Mrs. "Y", they only used the components for five years, but it will cost them $1166.50 for their share of the repairs.

Calculations for the above are as follows:

5 years they lived there X $33.33/yr. = $166.50

The difference between amount in reserves and repair costs divided by number of unit owners:

($150,000-50,000)/100	= $1000.00
Total cost to Mr. & Mrs. "Y"	= $1166.50

Or said another way:

Mr. and Mrs. "X" used the components for 66% of their useful life but only paid 22% of the repair cost.

Mr. and Mrs. "Y" used the components for 34% of their useful life but had to pay 78% of the cost.

For funding to be fair all owners should contribute their share of the costs for the period they use the component.

READING and UNDERSTANDING TABLES/CHARTS

(Some information may not appear in this study).

RELEVANT DATA

Study fiscal year, inspection date(s), units, association's financial data, and interest/inflation rates.

SUMMARY OF THE ASSOCIATION'S RESERVE FINANCIAL PLAN

Financial summary of study results.

TABLE OF REPAIR & REPLACEMENT RESERVES

The Repair and Replacement Table shows the common or limited common element, average and remaining useful life, and estimated cost for work. This information, for the most part, is self-explanatory; however, when we believe more information is needed, we provide comments or use photographs.

Column

(1) The property components the association should include in the reserves. Where a 15%, 30%, etc., is shown it means total replacement of the item is not anticipated. If we have omitted or added components that are not common or limited common area responsibility, please inform us so we can provide a revised table. It also applies if the association accomplishes the work from their annual operating expense and a reserve set-aside is not needed. If components are included that are operating expenses, we leave it to others to determine the correct tax consequence of the component.

(2) Approximate quantity and unit of measure. The following abbreviations are used; however, they may not all appear in this study:

AC – Acres	LF - Linear Feet	SY - Square Yards
AnAvg - Annual Average	LS - Lump Sum	TN - Tons
BLD - Building	HP - Horsepower	UN - Units
EA - Each	RC - Replacement Cost	> - Greater Than
CY - Cubic Yards	SF - Square Feet	< - Less Than

(3) The components' average useful life (Avg). Leading publications on useful life data, our own experiences and historical trends are used to determine average useful life.

(4) Our best estimate of the remaining useful life (RUL). Some components in the table may not fail precisely as shown. We use the remaining useful life in conjunction with the estimated cost to calculate the annual contribution needed to fund the component. Actual remaining useful life can be significantly different.

(5) Estimated costs are in current dollars; actual cost can be significantly different. Estimates are based on similar work in the greater Washington area, association experience, industry publications, such as R.S. Means and HomeTech, contractors and other reliable sources. It assumes the association will competitively seek bids and obtain a fair price in today's market. Some work, such as balconies, roofing, garages, façade, boiler, and chiller replacements, etc. may need the services of an engineer or architect to determine scope and oversee repairs. Those estimates take precedence over those shown in the table. Some costs can be more predictable than others, i.e., when roofs and pavements are replaced, the entire component will most likely be replaced - total replacement cost is used. Other components, i.e., closed loop piping, plumbing, electrical and fire protection systems may not need total replacement and will continue to perform with spot repairs. For these components, we reserve a reasonable amount for this work.

(6) Distribution of the funds the association had (is projected to have) at the start of their fiscal year or the amount we were requested to use. The program distributes a prorated amount to each component.

(7) The amount needed to fund the balance of the requirement.

(8) The contribution needed to fund the 1st year applying the cash flow method. Contributions from year to year are mainly adjustments for inflation.

(9) The contribution needed to fund the 1st year applying the component method. Contributions from year to year can vary significantly.

<u>30 and 50-Year Comparison of Financial Plans</u>

Column

(10) - Fiscal Year.

(11) - Projected annual expenses.

(12) - Cumulative expenses over 30-years.

(13) and (16) - Interest earned per funding plan based on previous year-end balance.

(14) and (17) - Contribution needed per funding plan.

(15) and (18) - Projected year-end balance per funding plan.

<u>GRAPHS</u>

Graphs depict the projected contributions and year end balances for each plan. The contribution objective should be to have a consistent contribution, year after year, which can be maintained with inflation adjustments. Avoid fluctuating contributions as they can impose financial hardships on owners. The plot objective for the reserve balance is to have the year end balances always above the "X" axis. If it falls below, it indicates a special assessment or loan will be needed to support the reserves.

<u>SUMMARY</u>

- 30-Year Income - projected from interest and owners.
- 30 & 50-Year Minimum/Maximum Balances - includes contingency for unforeseen events.

<u>PROPERTY COMPARISON</u>

The "Property Comparison" chart compares the property's current funding to the last 100 properties we have studied. The comparison shows the maximums, minimums, property averages and medians compared to your property. Property features differ from one property to another so consider these as averages only and not a true comparison on your property to another similar property. Three comparisons are made:

- % Funded - Ratio of the <u>current</u> to the <u>ideal</u> Reserve Balance for each component in the Reserve Table. The ratio is a product of the "used-up" life, useful life, and component cost.
- Reserve Depletion Factor - Number of years amount-on-hand will fund (It is the same as the "go broke" date if no more money is added to the reserves).
- Accumulated cash at start of fiscal year – dedicated reserve funds the association had or is estimated to have when their fiscal year begins.
- Average annual contribution per owner – Average contribution per owner needed to meet the reserve requirement. Dollar amounts will vary from property to property based on construction features, common/limited common elements, past contributions to the reserves and other factors that may not result in a true comparison.


Lake Manassas ROA is a 620-unit single family and townhome community located in Gainesville, Virginia. Photographs are typical of the housing styles. Roofing, gutters, downspouts, façade, windows, doors, fencing and all other exterior components of the home are each owner's responsibility.


Association office and swimming pool complex located at the Recreation Center.


Swimming pool bathhouse renovations in progress.

Previous patching of tennis court cracks have either extended or in some areas are failing; therefore we show the association to be prepared to make needed repairs in the near term.

One tennis court has been converted into 3 pickleball courts. It is reported that the current deficiencies in the court will be repaired as part of warranty.

Previous repairs to the multi-purpose courts are also show signs of deterioration.

We identified five areas that are in need of total mill and overlay totaling approximately 21,000 square yards. Implementing the preventive maintenance recommendations identified in the comments section will maximize pavement useful life while minimizing the reserve annual contribution.

Association is responsible for the guardhouse that allows access to the West side and East side homes. Main guardhouse on Baltusrol Boulevard that provides access to the golf course as well as East side homes is Master association responsibility.

Masonry retaining walls are a "life-of-the property" component - no budget for total replacement, only spot repairs.

The wood wall behind Kamehameha Place is still holding up. The budget cost we show were provided to us assuming it will eventually be replaced with a concrete wall.

Benches, bike racks and other components not identified as a separate reserve entries are also included in the reserves.

APPENDIX A

TABLE OF REPAIR/REPLACEMENT RESERVES and YEARS 1-10 EXPENSES

COMPONENT	APPROX'MT QUANTITY		USEFUL LIFE AVG (YRS)	REM	ESTIMATED COST IN CURRENT $	DISTR'BTN OF AOH AS OF 1-Jul-25	BALANCE NEEDED TO FUND RESERVE	FY26 CONTRIBUTION CASH FLOW METHODS	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)										
ROA RECREATION & OFFICE																		
EXTERIOR																		
ROOFING-SHINGLES	4,400	SF	20	14	25,300	10,150	15,150	430	0	0	0	0	0	0	0	0	0	0
GUTTERS/DOWNSPOUTS	315	LF	30	24	5,360	2,150	3,210	50	0	0	0	0	0	0	0	0	0	0
WINDOWS - BATHHOUSE	6	EA	30	30	5,100	2,050	3,050	40	0	0	0	0	0	0	0	0	0	0
DOORS - OFFICE	2	EA	30	24	11,200	4,490	6,710	110	0	0	0	0	0	0	0	0	0	0
DOORS - PUMP ROOM	2	EA	30	28	5,400	2,170	3,230	50	0	0	0	0	0	0	0	0	0	0
TRASH ENCLOSURE FENCING	24	LF	20	8	1,250	500	750	40	0	0	0	0	0	0	0	1,520	0	0
EXTERIOR PAINTING		LS	7	2	12,000	4,810	7,190	1,420	0	12,340	0	0	0	0	0	0	15,040	0
FAÇADE/CAULK/WATERPROOFING		LS	5	2	3,500	1,400	2,100	420	0	3,600	0	0	0	0	4,150	0	0	0
INTERIOR DECORATION AND FEATURES																		
CARPET/FLOORING	58	SY	10	3	3,830	1,540	2,290	300	0	0	4,050	0	0	0	0	0	0	0
INTERIOR PAINTING - OFFICE		LS	10	3	2,500	1,000	1,500	200	0	0	2,650	0	0	0	0	0	0	0
INTERIOR PAINTING - BATHHOUSE		LS	7	7	8,000	3,210	4,790	270	0	0	0	0	0	0	9,470	0	0	0
BATHHOUSE RENOVATIONS		LS	20	20	132,000	52,950	79,050	1,560	0	0	0	0	0	0	0	0	0	0
OFFICE EQUIPMENT/FURNISHINGS/REPAIRS		LS	5	3	3,500	1,400	2,100	280	0	0	3,700	0	0	0	0	4,260	0	0
MECHANICAL/PLUMBING/ELECTRICAL SYSTEMS																		
MECHANICAL																		
A/C & HEATING	3	TN	15	9	11,400	4,570	6,830	300	0	0	0	0	0	0	0	0	14,280	0
PLUMBING																		
WATER HEATER	1	EA	13	3	7,200	2,890	4,310	570	0	0	7,620	0	0	0	0	0	0	0
PLUMBING SYSTEMS		LS	50	22	48,000	19,260	28,740	520	0	0	0	0	0	0	0	0	0	0
ELECTRICAL																		
ELECTRICAL SYSTEMS		LS	40	10	29,500	11,830	17,670	700	0	0	0	0	0	0	0	0	0	38,020
PARKING LOT																		
PREVENTIVE MAINTENANCE	2,888	SY	4	1	8,090	3,250	4,840	1,920	8,090	0	0	0	9,060	0	0	0	0	0
PAVEMENT OVERLAY	2,888	SY	15	8	69,310	27,810	41,500	2,050	0	0	0	0	0	0	0	84,430	0	0
BASE/SUB-BASE/REPAIRS	144	SY	15	8	5,560	2,230	3,330	160	0	0	0	0	0	0	0	6,770	0	0
CONCRETE/PAVERS																		
SIDEWALKS/CURBS/GUTTERS OTHER CONCRETE		LS	4	1	2,000	800	1,200	470	2,000	0	0	0	2,240	0	0	2,440	0	0
POOL(S)																		
WHITECOAT-ADULT POOL	4,625	SF	5	5	91,440	36,680	54,760	4,330	0	0	0	0	102,360	0	0	0	0	117,860
WHITECOAT-WADING POOL	314	SF	5	5	7,020	2,820	4,200	330	0	0	0	0	7,860	0	0	0	0	9,050
FILTER/PUMPS/PIPING/CHEMICAL EQUIPMENT		LS	15	14	17,500	7,020	10,480	300	0	0	0	0	0	0	0	0	0	0
COPING/TILES/WALLS & GENERAL REPAIRS		LS	15	2	59,270	23,780	35,490	7,020	0	60,970	0	0	0	0	0	0	0	0
POOL FURNITURE		LS	10	2	49,390	19,810	29,580	5,850	0	50,800	0	0	0	0	0	0	0	0
REPLACE CONCRETE DECK		LS	50	20	172,160	69,070	103,090	2,040	0	0	0	0	0	0	0	0	0	0
6' METAL FENCE		LS	35	5	54,150	21,720	32,430	2,570	0	0	0	0	60,620	0	0	0	0	0
4' METAL FENCE	70	LF	35	5	5,250	2,110	3,140	250	0	0	0	0	5,880	0	0	0	0	0
GATE/ELECTRONIC CONTROL		LS	15	3	8,940	3,590	5,350	710	0	0	9,460	0	0	0	0	0	0	0
ADULT POOL COVER	4,625	SF	10	4	21,970	8,810	13,160	1,300	0	0	0	23,910	0	0	0	0	0	0
WADING POOL COVER	314	SF	10	7	3,610	1,450	2,160	120	0	0	0	0	0	0	4,280	0	0	0
LANE LINE REEL		LS	15	11	4,200	1,680	2,520	90	0	0	0	0	0	0	0	0	0	0
WOOD ARBOR	576	SF	25	4	38,590	15,480	23,110	2,290	0	0	0	42,000	0	0	0	0	0	0
TENNIS COURT(S)																		
COLOR COAT/NETS	3	EA	5	1	33,000	13,240	19,760	7,820	33,000	0	0	0	0	38,000	0	0	0	0
MAJOR COURT REPAIRS		LS	10	1	49,000	19,660	29,340	11,610	49,000	0	0	0	0	0	0	0	0	0
LIGHTS/POSTS	24	EA	30	14	100,800	40,440	60,360	1,710	0	0	0	0	0	0	0	0	0	0
10' CHAIN LINK FENCE	1,215	LF	30	4	65,610	26,320	39,290	3,890	0	0	0	71,400	0	0	0	0	0	0
3' CHAIN LINK FENCE	390	LF	30	4	17,160	6,880	10,280	1,020	0	0	0	18,670	0	0	0	0	0	0

TABLE OF REPAIR/REPLACEMENT RESERVES and YEARS 1-10 EXPENSES

COMPONENT (1)	APPROX'MT QUANTITY (2)		USEFUL LIFE AVG (YRS) (3)	REM (4)	ESTIMATED COST IN CURRENT $ (5)	DISTR'BTN OF AOH AS OF 1-Jul-25 (6)	BALANCE NEEDED TO FUND RESERVE (7)	FY26 CONTRIBUTION CASH FLOW METHODS (8)	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
PICKLEBALL COURTS																		
COLOR COAT/NETS	3	EA	5	4	12,000	4,810	7,190	710	0	0	0	13,060	0	0	0	0	15,040	0
MAJOR COURT REPAIRS	1	LS	20	19	46,000	18,450	27,550	570	0	0	0	0	0	0	0	0	0	0
MULTI-PURPOSE COURT(S)																		
COLOR COAT/NETS	2	EA	5	1	18,000	7,220	10,780	4,270	18,000	0	0	0	0	0	0	0	0	23,200
MAJOR COURT REPAIRS	2	EA	20	5	72,000	28,880	43,120	3,410	0	0	0	0	80,600	0	0	0	0	0
BASKETBALL STANDARD	2	EA	20	15	7,800	3,130	4,670	120	0	0	0	0	0	0	0	0	0	0
BASKETBALL STANDARD	2	EA	20	4	7,800	3,130	4,670	460	0	0	0	8,490	0	0	0	0	0	0
RESURFACE-MULTI-PURPOSE CT (SMALL)	1	EA	15	5	4,810	1,930	2,880	230	0	0	0	0	5,380	0	0	0	0	0
BASKETBALL GOAL	1	EA	20	5	3,900	1,560	2,340	190	0	0	0	0	4,370	0	0	0	0	0
TOT LOT(S)																		
METAL AND PLASTIC EQUIPMENT	1	EA	25	8	46,000	18,450	27,550	1,360	0	0	0	0	0	0	0	56,040	0	0
MULCH REPLENISHMENT		LS	2	2	5,000	2,010	2,990	590	0	5,140	0	5,440	0	5,760	0	6,090	0	6,440
SITE LIGHTING																		
POLE LIGHTS	5	EA	30	15	19,500	7,820	11,680	310	0	0	0	0	0	0	0	0	0	0
LANDSCAPE LIGHTS		LS	20	20	6,000	2,410	3,590	70	0	0	0	0	0	0	0	0	0	0
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TOTAL RECREATION & OFFICE					1,447,870	580,820	867,050	77,400										
PAVEMENTS/CONCRETE																		
PAVEMENTS																		
EAST SIDE																		
VALDERAMA COURT																		
PREVENTIVE MAINTENANCE	3,967	SY	4	1	8,330	3,340	4,990	1,980	8,330	0	0	0	0	0	0	0	10,440	0
PAVEMENT OVERLAY	3,967	SY	18	5	71,400	28,640	42,760	3,380	0	0	0	0	79,930	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	198	SY	18	5	7,540	3,020	4,520	360	0	0	0	0	8,440	0	0	0	0	0
KAMEHAMENA PLACE																		
PREVENTIVE MAINTENANCE	2,186	SY	4	1	4,810	1,930	2,880	1,140	4,810	0	0	0	5,380	0	0	0	0	0
PAVEMENT OVERLAY	2,186	SY	18	11	52,460	21,050	31,410	1,130	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	109	SY	18	11	4,150	1,660	2,490	90	0	0	0	0	0	0	0	0	0	0
BONNIE BRAE																		
PREVENTIVE MAINTENANCE	3,202	SY	4	3	6,720	2,700	4,020	530	0	0	7,110	0	0	0	7,960	0	0	0
PAVEMENT OVERLAY	3,202	SY	18	13	57,640	23,120	34,520	1,050	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	160	SY	18	13	6,080	2,440	3,640	110	0	0	0	0	0	0	0	0	0	0
ALPINE BAY LOOP																		
PREVENTIVE MAINTENANCE	4,767	SY	4	3	10,010	4,020	5,990	790	0	0	10,590	0	0	0	11,860	0	0	0
PAVEMENT OVERLAY	4,767	SY	18	13	85,810	34,420	51,390	1,560	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	238	SY	18	13	9,060	3,630	5,430	170	0	0	0	0	0	0	0	0	0	0
SPEED HUMPS	2	EA	18	13	2,540	1,020	1,520	50	0	0	0	0	0	0	0	0	0	0
CROOKED OAKS																		
PREVENTIVE MAINTENANCE	2,351	SY	4	3	5,170	2,070	3,100	410	0	0	5,470	0	0	0	6,120	0	0	0
PAVEMENT OVERLAY	2,351	SY	18	13	56,420	22,630	33,790	1,030	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	118	SY	18	13	4,470	1,790	2,680	80	0	0	0	0	0	0	0	0	0	0
HORSESHOE BAY COURT																		
PREVENTIVE MAINTENANCE	920	SY	4	3	2,020	810	1,210	160	0	0	2,140	0	0	0	2,390	0	0	0
PAVEMENT OVERLAY	920	SY	18	13	22,080	8,860	13,220	400	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	46	SY	18	13	1,750	700	1,050	30	0	0	0	0	0	0	0	0	0	0
BIRNHAM WOODS																		
PREVENTIVE MAINTENANCE	2,556	SY	4	3	5,620	2,250	3,370	440	0	0	5,950	0	0	0	6,660	0	0	0

TABLE OF REPAIR/REPLACEMENT RESERVES and YEARS 1-10 EXPENSES

COMPONENT (1)	APPROX'MT QUANTITY (2)		USEFUL LIFE AVG (YRS) (3)	REM (4)	ESTIMATED COST IN CURRENT $ (5)	DISTR'BTN OF AOH AS OF 1-Jul-25 (6)	BALANCE NEEDED TO FUND RESERVE (7)	FY26 CONTRIBUTION CASH FLOW METHODS (8)	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
PAVEMENT OVERLAY	2,556	SY	18	13	61,340	24,610	36,730	1,120	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	128	SY	18	13	4,860	1,950	2,910	90	0	0	0	0	0	0	0	0	0	0
WINDY HOLLOW CIRCLE																		
PREVENTIVE MAINTENANCE	6,302	SY	4	1	13,230	5,310	7,920	3,130	0	0	0	0	14,810	0	0	0	16,580	0
PAVEMENT OVERLAY	6,302	SY	18	1	113,440	45,510	67,930	26,890	113,440	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	315	SY	18	1	11,970	4,800	7,170	2,840	11,970	0	0	0	0	0	0	0	0	0
ARCADIAN SHORE COURT																		
PREVENTIVE MAINTENANCE	971	SY	4	1	2,140	860	1,280	510	0	0	0	0	2,400	0	0	0	2,680	0
PAVEMENT OVERLAY	971	SY	18	1	23,300	9,350	13,950	5,520	23,300	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	49	SY	18	1	1,840	740	1,100	440	1,840	0	0	0	0	0	0	0	0	0
WILLINGBORO COURT																		
PREVENTIVE MAINTENANCE	1,636	SY	4	1	3,600	1,440	2,160	850	0	0	0	0	4,030	0	0	0	4,510	0
PAVEMENT OVERLAY	1,636	SY	18	1	39,260	15,750	23,510	9,310	39,260	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	82	SY	18	1	3,110	1,250	1,860	740	3,110	0	0	0	0	0	0	0	0	0
CANCUN COURT																		
PREVENTIVE MAINTENANCE	1,789	SY	4	1	3,940	1,580	2,360	930	0	0	0	0	4,410	0	0	0	4,940	0
PAVEMENT OVERLAY	1,789	SY	18	1	42,940	17,230	25,710	10,180	42,940	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	89	SY	18	1	3,400	1,360	2,040	810	3,400	0	0	0	0	0	0	0	0	0
TURTLE POINT HOA																		
PREVENTIVE MAINTENANCE	5,108	SY	4	2	10,730	4,300	6,430	1,270	0	11,040	0	0	0	12,350	0	0	0	13,830
PAVEMENT OVERLAY	5,108	SY	18	13	91,940	36,880	55,060	1,680	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	255	SY	18	13	9,700	3,890	5,810	180	0	0	0	0	0	0	0	0	0	0
AMSTERDAM COURT																		
PREVENTIVE MAINTENANCE	2,872	SY	4	1	6,320	2,540	3,780	1,500	6,320	0	0	0	0	0	0	7,700	0	0
PAVEMENT OVERLAY	2,872	SY	18	4	68,930	27,650	41,280	4,080	0	0	0	75,010	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	144	SY	18	4	5,460	2,190	3,270	320	0	0	0	5,940	0	0	0	0	0	0
WEST SIDE																		
SECTION 1																		
TURTLE POINT DRIVE (GATEHOUSE TO CIRCLE)																		
PREVENTIVE MAINTENANCE	4,551	SY	4	1	9,560	3,840	5,720	2,260	9,560	0	0	0	10,700	0	0	0	11,980	0
PAVEMENT OVERLAY	4,551	SY	18	12	81,920	32,860	49,060	1,620	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	228	SY	18	12	8,650	3,470	5,180	170	0	0	0	0	0	0	0	0	0	0
SNEAD LOOP																		
PREVENTIVE MAINTENANCE	4,527	SY	4	1	9,510	3,820	5,690	2,250	9,510	0	0	0	0	0	0	11,590	0	0
PAVEMENT OVERLAY	4,527	SY	18	4	81,490	32,690	48,800	4,830	0	0	0	88,680	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	226	SY	18	4	8,600	3,450	5,150	510	0	0	0	9,360	0	0	0	0	0	0
HANCOCK COURT																		
PREVENTIVE MAINTENANCE	1,244	SY	4	2	2,740	1,100	1,640	320	0	2,820	0	0	0	3,150	0	0	0	3,530
PAVEMENT OVERLAY	1,244	SY	18	14	29,860	11,980	17,880	510	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	62	SY	18	14	2,360	950	1,410	40	0	0	0	0	0	0	0	0	0	0
SAPPHIRE COURT																		
PREVENTIVE MAINTENANCE	1,493	SY	4	1	3,280	1,320	1,960	780	3,280	0	0	0	0	0	0	4,000	0	0
PAVEMENT OVERLAY	1,493	SY	18	4	35,830	14,370	21,460	2,120	0	0	0	38,990	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	75	SY	18	4	2,840	1,140	1,700	170	0	0	0	3,090	0	0	0	0	0	0
LINK HILL LOOP																		
PREVENTIVE MAINTENANCE	7,404	SY	4	2	15,550	6,240	9,310	1,840	0	15,990	0	0	0	0	0	0	0	20,040
PAVEMENT OVERLAY	7,404	SY	18	6	133,270	53,460	79,810	5,260	0	0	0	0	0	153,450	0	0	0	0
BASE/SUB-BASE/REPAIRS	370	SY	18	6	14,070	5,640	8,430	560	0	0	0	0	0	16,200	0	0	0	0
TUXEDO LANE																		
PREVENTIVE MAINTENANCE	1,867	SY	4	2	4,110	1,650	2,460	490	0	4,230	0	0	0	0	0	0	0	5,300

TABLE OF REPAIR/REPLACEMENT RESERVES and YEARS 1-10 EXPENSES

COMPONENT (1)	APPROX'MT QUANTITY (2)		USEFUL LIFE AVG (YRS) (3)	REM (4)	ESTIMATED COST IN CURRENT $ (5)	DISTR'BTN OF AOH AS OF 1-Jul-25 (6)	BALANCE NEEDED TO FUND RESERVE (7)	FY26 CONTRIBUTION CASH FLOW METHODS (8)	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
PAVEMENT OVERLAY	1,867	SY	18	6	44,810	17,980	26,830	1,770	0	0	0	0	0	51,590	0	0	0	0
BASE/SUB-BASE/REPAIRS	93	SY	18	6	3,550	1,420	2,130	140	0	0	0	0	0	4,090	0	0	0	0
PEDIGREE COURT																		
PREVENTIVE MAINTENANCE	2,560	SY	4	2	5,630	2,260	3,370	670	0	5,790	0	0	0	0	0	0	0	7,260
PAVEMENT OVERLAY	2,560	SY	18	6	61,440	24,650	36,790	2,430	0	0	0	0	0	70,740	0	0	0	0
BASE/SUB-BASE/REPAIRS	128	SY	18	6	4,860	1,950	2,910	190	0	0	0	0	0	5,600	0	0	0	0
ROXBOROUGH LOOP																		
PREVENTIVE MAINTENANCE	11,993	SY	4	1	25,190	10,110	15,080	5,970	0	0	0	0	0	0	29,830	0	0	0
PAVEMENT OVERLAY	11,993	SY	18	3	215,870	86,600	129,270	17,060	0	0	228,390	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	600	SY	18	3	22,790	9,140	13,650	1,800	0	0	24,110	0	0	0	0	0	0	0
SPYGLASS LOOP (CIRCLE TO 2ND LINK HILLS LOOP)																		
PREVENTIVE MAINTENANCE	10,329	SY	4	1	21,690	8,700	12,990	5,140	0	0	0	0	24,280	0	0	0	27,180	0
PAVEMENT OVERLAY	10,329	SY	18	1	185,920	74,590	111,330	44,060	185,920	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	516	SY	18	1	19,620	7,870	11,750	4,650	19,620	0	0	0	0	0	0	0	0	0
SPYGLASS HILL LOOP (FROM 2ND LINK HILLS LOOP TO 1ST ROXBOROUGH)																		
PREVENTIVE MAINTENANCE	12,158	SY	4	1	25,530	10,240	15,290	6,050	0	0	0	0	0	0	30,240	0	0	0
PAVEMENT OVERLAY	12,158	SY	18	3	218,850	87,800	131,050	17,290	0	0	231,550	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	608	SY	18	3	23,100	9,270	13,830	1,820	0	0	24,440	0	0	0	0	0	0	0
SPYGLASS HILL LOOP (FROM 1ST ROXBOROUGH TO CIRCLE)																		
PREVENTIVE MAINTENANCE	2,898	SY	4	1	6,380	2,560	3,820	1,510	0	0	0	0	0	0	7,560	0	0	0
PAVEMENT OVERLAY	2,898	SY	18	3	52,160	20,930	31,230	4,120	0	0	55,190	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	145	SY	18	3	5,510	2,210	3,300	440	0	0	5,830	0	0	0	0	0	0	0
TYRON WAY																		
PREVENTIVE MAINTENANCE	827	SY	4	2	1,820	730	1,090	220	0	1,870	0	0	0	0	0	0	2,280	0
PAVEMENT OVERLAY	827	SY	18	5	19,850	7,960	11,890	940	0	0	0	0	22,220	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	41	SY	18	5	1,570	630	940	70	0	0	0	0	1,760	0	0	0	0	0
RANSOM OAKS COURT																		
PREVENTIVE MAINTENANCE	1,280	SY	4	2	2,820	1,130	1,690	330	0	2,900	0	0	0	0	0	0	3,530	0
PAVEMENT OVERLAY	1,280	SY	18	5	30,720	12,320	18,400	1,460	0	0	0	0	34,390	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	64	SY	18	5	2,430	970	1,460	120	0	0	0	0	2,720	0	0	0	0	0
CONCRETE/PAVERS																		
SIDEWALKS/CURBS/GUTTERS OTHER CONCRETE		LS	4	1	27,000	10,830	16,170	6,400	27,000	0	0	0	30,220	0	0	0	33,830	0
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PAVEMENTS/CONCRETE					2,418,280	970,120	1,448,160	235,660										
OTHER PROPERTY FEATURES																		
ENTRANCE(S)																		
STONEWALL GATE HOUSE																		
ROOFING-SHINGLES		LS	20	19	3,120	1,250	1,870	40	0	0	0	0	0	0	0	0	0	0
PAINTING - INTERIOR		LS	10	3	1,600	640	960	130	0	0	1,690	0	0	0	0	0	0	0
PAINTING-EXTERIOR		LS	7	3	4,200	1,680	2,520	330	0	0	4,440	0	0	0	0	0	0	5,410
HVAC		LS	15	6	6,000	2,410	3,590	240	0	0	0	0	0	6,910	0	0	0	0
GATE HOUSE REPAIRS ALLOWANCE		LS	1	1	850	340	510	200	850	870	900	930	950	980	1,010	1,040	1,070	1,100
GATE & CAMERA MAINTENANCE/REPAIR		LS	1	1	7,200	2,890	4,310	1,710	7,200	7,410	7,620	7,840	8,060	8,290	8,530	8,770	9,020	9,280
BARRIER GATES SYSTEM & CONTROLS		LS	1	1	17,500	7,020	10,480	4,150	17,500	18,000	18,520	19,040	19,590	20,150	20,730	21,320	21,930	22,560
HOUSING ENTRANCES/SIGNS/MASONRY/LIGHTING		LS	5	1	8,500	3,410	5,090	2,010	8,500	0	0	0	0	9,790	0	0	0	0
ENTRANCE GATE TO EAST SIDE HOUSING																		
SWINGING GATES		LS	10	5	23,760	9,530	14,230	1,130	0	0	0	0	26,600	0	0	0	0	0
GATE OPENERS		LS	5	5	18,000	7,220	10,780	850	0	0	0	0	20,150	0	0	0	0	23,200
BARRIER GATES SYSTEM		LS	5	5	7,000	2,810	4,190	330	0	0	0	0	7,840	0	0	0	0	9,020

TABLE OF REPAIR/REPLACEMENT RESERVES and YEARS 1-10 EXPENSES

COMPONENT (1)	APPROX'MT QUANTITY (2)		USEFUL LIFE AVG (YRS) (3)	REM (4)	ESTIMATED COST IN CURRENT $ (5)	DISTR'BTN OF AOH AS OF 1-Jul-25 (6)	BALANCE NEEDED TO FUND RESERVE (7)	FY26 CONTRIBUTION CASH FLOW METHODS (8)	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
SECURITY/LIGHTING/CONTROLS		LS	5	2	9,000	3,610	5,390	1,070	0	9,260	0	0	0	0	10,660	0	0	0
TREES/SHRUBBERY																		
TREES/SHRUBBERY-DISEASED/DEAD REPLACEMENT		LS	1	1	23,400	9,390	14,010	5,550	23,400	24,070	24,760	25,470	26,190	26,940	27,710	28,510	29,320	30,160
RETAINING WALLS/RAILINGS																		
WOOD RETAINING WALLS (KAMEHAMEA)-TO MASONRY	840	SF	N/A	4	508,200	203,870	304,330	30,110	0	0	0	553,060	0	0	0	0	0	0
MASONRY RETAINING WALLS/RAILINGS		LS	3	2	6,000	2,410	3,590	710	0	6,170	0	0	6,720	0	0	7,310	0	0
RAILING REPAIRS/PAINTING		LS	7	3	13,200	5,300	7,900	1,040	0	0	13,970	0	0	0	0	0	0	17,010
PAVILIONS (TURTLE POINT)																		
ROOFING-SHINGLES		LS	20	2	2,250	900	1,350	270	0	2,310	0	0	0	0	0	0	0	0
STRUCTURAL REPAIRS-AS NEEDED		LS	5	4	5,000	2,010	2,990	300	0	0	0	5,440	0	0	0	0	6,270	0
EXERCISE/WALKING TRAIL																		
OVERLAY TRAIL @ 20%	1,353	SY	25	24	72,060	28,910	43,150	710	0	0	0	0	0	0	0	0	0	0
OVERLAY TRAIL @ 20%	1,353	SY	25	2	72,060	28,910	43,150	8,540	0	74,120	0	0	0	0	0	0	0	0
OVERLAY TRAIL @ 20%	1,353	SY	25	4	72,060	28,910	43,150	4,270	0	0	0	78,420	0	0	0	0	0	0
OVERLAY TRAIL @ 20%	1,353	SY	25	6	72,060	28,910	43,150	2,850	0	0	0	0	0	82,970	0	0	0	0
OVERLAY TRAIL @ 20%	1,353	SY	25	8	72,060	28,910	43,150	2,130	0	0	0	0	0	0	0	87,780	0	0
ASPHALT TRAIL ALLOWANCE		LS	1	1	5,800	2,330	3,470	1,370	5,800	5,970	6,140	6,310	6,490	6,680	6,870	7,070	7,270	7,480
TRAIL SIGNS/POSTS		LS	20	16	7,000	2,810	4,190	100	0	0	0	0	0	0	0	0	0	0
SITE LIGHTING																		
STREET LIGHTS	87	EA	35	11	326,250	130,880	195,370	7,030	0	0	0	0	0	0	0	0	0	0
LIGHT POLE PAINTING	87	EA	7	3	26,100	10,470	15,630	2,060	0	0	27,610	0	0	0	0	0	0	33,640
SITE LIGHTING-REPAIR		LS	1	1	8,500	3,410	5,090	2,010	8,500	8,740	8,990	9,250	9,510	9,790	10,070	10,350	10,650	10,960
STORM WATER FACILITIES																		
STORM WATER RUN OFF		LS	3	2	8,600	3,450	5,150	1,020	0	8,850	0	0	9,630	0	0	10,480	0	0
OTHER SITE FEATURES																		
IRRIGATION SYSTEM UPKEEP		LS	1	1	24,000	9,630	14,370	5,690	24,000	24,690	25,390	26,120	26,870	27,630	28,420	29,240	30,070	30,930
IRRIGATION ADDITIONAL		LS	10	6	12,000	4,810	7,190	470	0	0	0	0	0	13,820	0	0	0	0
SPEED DETECTOR		LS	10	10	5,300	2,130	3,170	130	0	0	0	0	0	0	0	0	0	6,830
SPEED DETECTOR		LS	10	6	5,300	2,130	3,170	210	0	0	0	0	0	6,100	0	0	0	0
MISCELLANEOUS ITEMS		LS	1	1	6,000	2,410	3,590	1,420	6,000	6,170	6,350	6,530	6,720	6,910	7,110	7,310	7,520	7,730
TOTAL OTHER PROPERTY FEATURES					1,459,930	585,700	874,230	90,180										
TOTAL RESERVES					$5,326,080	$2,136,640	$3,189,440	$403,240	$725,450	$374,120	$774,630	$1,142,450	$699,380	$587,890	$241,630	$404,020	$285,430	$459,840

Notes:

All dollars rounded to nearest $10. Totals may not add due to rounding.

One year remaining useful life indicates component useful life is used up.

YEARS 11-30 EXPENSES

COMPONENT	USEFUL LIFE AVG (YRS)	REM	ESTIMATED COST IN CURRENT $	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
(1)	(3)	(4)	(5)																				
ROA RECREATION & OFFICE																							
EXTERIOR																							
ROOFING-SHINGLES	20	14	25,300	0	0	0	36,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GUTTERS/DOWNSPOUTS	30	24	5,360	0	0	0	0	0	0	0	0	0	0	0	0	0	10,250	0	0	0	0	0	0
WINDOWS - BATHHOUSE	30	30	5,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,550
DOORS - OFFICE	30	24	11,200	0	0	0	0	0	0	0	0	0	0	0	0	0	21,420	0	0	0	0	0	0
DOORS - PUMP ROOM	30	28	5,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,560	0	0
TRASH ENCLOSURE FENCING	20	8	1,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,680	0	0
EXTERIOR PAINTING	7	2	12,000	0	0	0	0	0	18,320	0	0	0	0	0	0	22,320	0	0	0	0	0	0	27,190
FAÇADE/CAULK/WATERPROOFING	5	2	3,500	0	4,770	0	0	0	0	5,500	0	0	0	0	6,330	0	0	0	0	7,290	0	0	0
INTERIOR DECORATION AND FEATURES																							
CARPET/FLOORING	10	3	3,830	0	0	5,370	0	0	0	0	0	0	0	0	0	7,120	0	0	0	0	0	0	0
INTERIOR PAINTING - OFFICE	10	3	2,500	0	0	3,510	0	0	0	0	0	0	0	0	0	4,650	0	0	0	0	0	0	0
INTERIOR PAINTING - BATHHOUSE	7	7	8,000	0	0	0	11,540	0	0	0	0	0	0	14,060	0	0	0	0	0	0	17,130	0	0
BATHHOUSE RENOVATIONS	20	20	132,000	0	0	0	0	0	0	0	0	0	225,560	0	0	0	0	0	0	0	0	0	0
OFFICE EQUIPMENT/FURNISHINGS/REPAIRS	5	3	3,500	0	0	4,910	0	0	0	0	5,650	0	0	0	0	6,510	0	0	0	0	7,490	0	0
MECHANICAL/PLUMBING/ELECTRICAL SYSTEMS																							
MECHANICAL																							
A/C & HEATING	15	9	11,400	0	0	0	0	0	0	0	0	0	0	0	0	0	21,810	0	0	0	0	0	0
PLUMBING																							
WATER HEATER	13	3	7,200	0	0	0	0	0	10,990	0	0	0	0	0	0	0	0	0	0	0	0	15,860	0
PLUMBING SYSTEMS	50	22	48,000	0	0	0	0	0	0	0	0	0	0	0	86,780	0	0	0	0	0	0	0	0
ELECTRICAL																							
ELECTRICAL SYSTEMS	40	10	29,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PARKING LOT																							
PREVENTIVE MAINTENANCE	4	1	8,090	0	11,030	0	0	0	12,350	0	0	0	13,820	0	0	0	0	0	0	16,840	0	0	0
PAVEMENT OVERLAY	15	8	69,310	0	0	0	0	0	0	0	0	0	0	0	0	128,890	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	15	8	5,560	0	0	0	0	0	0	0	0	0	0	0	0	10,340	0	0	0	0	0	0	0
CONCRETE/PAVERS																							
SIDEWALKS/CURBS/GUTTERS OTHER CONCRETE	4	1	2,000	0	2,730	0	0	0	3,050	0	0	0	3,420	0	0	3,720	0	0	0	4,160	0	0	0
POOL(S)																							
WHITECOAT-ADULT POOL	5	5	91,440	0	0	0	0	135,700	0	0	0	0	156,250	0	0	0	0	179,910	0	0	0	0	207,150
WHITECOAT-WADING POOL	5	5	7,020	0	0	0	0	10,420	0	0	0	0	12,000	0	0	0	0	13,810	0	0	0	0	15,900
FILTER/PUMPS/PIPING/CHEMICAL EQUIPMENT	15	14	17,500	0	0	0	25,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38,540	0
COPING/TILES/WALLS & GENERAL REPAIRS	15	2	59,270	0	0	0	0	0	0	93,060	0	0	0	0	0	0	0	0	0	0	0	0	0
POOL FURNITURE	10	2	49,390	0	67,350	0	0	0	0	0	0	0	0	0	89,290	0	0	0	0	0	0	0	0
REPLACE CONCRETE DECK	50	20	172,160	0	0	0	0	0	0	0	0	0	294,180	0	0	0	0	0	0	0	0	0	0
6' METAL FENCE	35	5	54,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4' METAL FENCE	35	5	5,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GATE/ELECTRONIC CONTROL	15	3	8,940	0	0	0	0	0	0	0	14,440	0	0	0	0	0	0	0	0	0	0	0	0
ADULT POOL COVER	10	4	21,970	0	0	0	31,700	0	0	0	0	0	0	0	0	0	42,020	0	0	0	0	0	0
WADING POOL COVER	10	7	3,610	0	0	0	0	0	0	5,670	0	0	0	0	0	0	0	0	0	7,510	0	0	0
LANE LINE REEL	15	11	4,200	5,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,500	0	0	0	0
WOOD ARBOR	25	4	38,590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	84,990	0
TENNIS COURT(S)																							
COLOR COAT/NETS	5	1	33,000	43,750	0	0	0	0	50,370	0	0	0	0	58,000	0	0	0	0	66,780	0	0	0	0
MAJOR COURT REPAIRS	10	1	49,000	64,960	0	0	0	0	0	0	0	0	0	86,120	0	0	0	0	0	0	0	0	0
LIGHTS/POSTS	30	14	100,800	0	0	0	145,430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10' CHAIN LINK FENCE	30	4	65,610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3' CHAIN LINK FENCE	30	4	17,160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PICKLEBALL COURTS																							
COLOR COAT/NETS	5	4	12,000	0	0	0	17,310	0	0	0	0	0	0	0	0	0	22,950	0	0	0	0	26,430	0
MAJOR COURT REPAIRS	20	19	46,000	0	0	0	0	0	0	0	0	76,420	0	0	0	0	0	0	0	0	0	0	0
MULTI-PURPOSE COURT(S)																							
COLOR COAT/NETS	5	1	18,000	0	0	0	0	26,710	0	0	0	0	30,760	0	0	0	0	0	0	0	0	0	40,780
MAJOR COURT REPAIRS	20	5	72,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	141,660	0	0	0	0	0
BASKETBALL STANDARD	20	15	7,800	0	0	0	0	11,580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASKETBALL STANDARD	20	4	7,800	0	0	0	0	0	0	0	0	0	0	0	0	0	14,920	0	0	0	0	0	0
RESURFACE-MULTI-PURPOSE CT (SMALL)	15	5	4,810	0	0	0	0	0	0	0	0	0	8,220	0	0	0	0	0	0	0	0	0	0
BASKETBALL GOAL	20	5	3,900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,670	0	0	0	0	0
TOT LOT(S)																							
METAL AND PLASTIC EQUIPMENT	25	8	46,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MULCH REPLENISHMENT	2	2	5,000	0	6,820	0	7,210	0	7,630	0	8,080	0	8,540	0	9,040	0	9,560	0	10,120	0	10,710	0	11,330
SITE LIGHTING																							
POLE LIGHTS	30	15	19,500	0	0	0	0	28,940	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LANDSCAPE LIGHTS	20	20	6,000	0	0	0	0	0	0	0	0	0	10,250	0	0	0	0	0	0	0	0	0	0
TOTAL RECREATION & OFFICE			1,447,870																				

COMPONENT (1)	USEFUL LIFE AVG (YRS) (3)	REM (4)	ESTIMATED COST IN CURRENT $ (5)	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
PAVEMENTS/CONCRETE																							
PAVEMENTS																							
EAST SIDE																							
VALDERAMA COURT																							
PREVENTIVE MAINTENANCE	4	1	8,330	0	0	11,680	0	0	0	13,080	0	0	0	14,640	0	0	0	0	0	17,340	0	0	0
PAVEMENT OVERLAY	18	5	71,400	0	0	0	0	0	0	0	0	0	0	0	0	132,780	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	5	7,540	0	0	0	0	0	0	0	0	0	0	0	0	14,020	0	0	0	0	0	0	0
KAMEHAMENA PLACE																							
PREVENTIVE MAINTENANCE	4	1	4,810	0	0	0	0	7,140	0	0	0	7,990	0	0	0	8,940	0	0	0	10,010	0	0	0
PAVEMENT OVERLAY	18	11	52,460	69,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115,540	0
BASE/SUB-BASE/REPAIRS	18	11	4,150	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,140	0
BONNIE BRAE																							
PREVENTIVE MAINTENANCE	4	3	6,720	0	0	0	0	0	0	10,550	0	0	0	11,810	0	0	0	13,220	0	0	0	14,800	0
PAVEMENT OVERLAY	18	13	57,640	0	0	80,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	13	6,080	0	0	8,530	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ALPINE BAY LOOP																							
PREVENTIVE MAINTENANCE	4	3	10,010	0	0	0	0	0	0	15,720	0	0	0	17,590	0	0	0	19,690	0	0	0	22,050	0
PAVEMENT OVERLAY	18	13	85,810	0	0	120,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	13	9,060	0	0	12,710	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SPEED HUMPS	18	13	2,540	0	0	3,560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CROOKED OAKS																							
PREVENTIVE MAINTENANCE	4	3	5,170	0	0	0	0	0	0	8,120	0	0	0	9,090	0	0	0	10,170	0	0	0	11,390	0
PAVEMENT OVERLAY	18	13	56,420	0	0	79,140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	13	4,470	0	0	6,270	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HORSESHOE BAY COURT																							
PREVENTIVE MAINTENANCE	4	3	2,020	0	0	0	0	0	0	3,170	0	0	0	3,550	0	0	0	3,970	0	0	0	4,450	0
PAVEMENT OVERLAY	18	13	22,080	0	0	30,970	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	13	1,750	0	0	2,450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BIRNHAM WOODS																							
PREVENTIVE MAINTENANCE	4	3	5,620	0	0	0	0	0	0	8,820	0	0	0	9,880	0	0	0	11,060	0	0	0	12,380	0
PAVEMENT OVERLAY	18	13	61,340	0	0	86,040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	13	4,860	0	0	6,820	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WINDY HOLLOW CIRCLE																							
PREVENTIVE MAINTENANCE	4	1	13,230	0	0	18,560	0	0	0	20,770	0	0	0	0	0	24,600	0	0	0	27,540	0	0	0
PAVEMENT OVERLAY	18	1	113,440	0	0	0	0	0	0	0	0	188,450	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	1	11,970	0	0	0	0	0	0	0	0	19,890	0	0	0	0	0	0	0	0	0	0	0
ARCADIAN SHORE COURT																							
PREVENTIVE MAINTENANCE	4	1	2,140	0	0	3,000	0	0	0	3,360	0	0	0	0	0	3,980	0	0	0	4,450	0	0	0
PAVEMENT OVERLAY	18	1	23,300	0	0	0	0	0	0	0	0	38,710	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	1	1,840	0	0	0	0	0	0	0	0	3,060	0	0	0	0	0	0	0	0	0	0	0
WILLINGBORO COURT																							
PREVENTIVE MAINTENANCE	4	1	3,600	0	0	5,050	0	0	0	5,650	0	0	0	0	0	6,690	0	0	0	7,490	0	0	0
PAVEMENT OVERLAY	18	1	39,260	0	0	0	0	0	0	0	0	65,220	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	1	3,110	0	0	0	0	0	0	0	0	5,170	0	0	0	0	0	0	0	0	0	0	0
CANCUN COURT																							
PREVENTIVE MAINTENANCE	4	1	3,940	0	0	5,530	0	0	0	6,190	0	0	0	0	0	7,330	0	0	0	8,200	0	0	0
PAVEMENT OVERLAY	18	1	42,940	0	0	0	0	0	0	0	0	71,330	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	1	3,400	0	0	0	0	0	0	0	0	5,650	0	0	0	0	0	0	0	0	0	0	0
TURTLE POINT HOA																							
PREVENTIVE MAINTENANCE	4	2	10,730	0	0	0	0	0	0	16,850	0	0	0	18,860	0	0	0	21,110	0	0	0	23,630	0
PAVEMENT OVERLAY	18	13	91,940	0	0	128,960	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	13	9,700	0	0	13,610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AMSTERDAM COURT																							
PREVENTIVE MAINTENANCE	4	1	6,320	0	8,620	0	0	0	9,650	0	0	0	10,800	0	0	0	0	0	12,790	0	0	0	14,320
PAVEMENT OVERLAY	18	4	68,930	0	0	0	0	0	0	0	0	0	0	0	124,620	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	4	5,460	0	0	0	0	0	0	0	0	0	0	0	9,870	0	0	0	0	0	0	0	0
WEST SIDE																							
SECTION 1																							
TURTLE POINT DRIVE (GATEHOUSE TO CIRCLE)																							
PREVENTIVE MAINTENANCE	4	1	9,560	0	0	0	0	0	14,590	0	0	0	16,340	0	0	0	18,290	0	0	0	20,470	0	0
PAVEMENT OVERLAY	18	12	81,920	0	111,710	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	185,580
BASE/SUB-BASE/REPAIRS	18	12	8,650	0	11,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,600
SNEAD LOOP																							
PREVENTIVE MAINTENANCE	4	1	9,510	0	12,970	0	0	0	14,520	0	0	0	16,250	0	0	0	0	0	19,250	0	0	0	21,540
PAVEMENT OVERLAY	18	4	81,490	0	0	0	0	0	0	0	0	0	0	0	147,330	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	4	8,600	0	0	0	0	0	0	0	0	0	0	0	15,550	0	0	0	0	0	0	0	0
HANCOCK COURT																							
PREVENTIVE MAINTENANCE	4	2	2,740	0	0	0	0	0	0	0	4,430	0	0	0	4,950	0	0	0	5,550	0	0	0	6,210
PAVEMENT OVERLAY	18	14	29,860	0	0	0	43,080	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	14	2,360	0	0	0	3,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SAPPHIRE COURT																							

YEARS 11-30 EXPENSES

COMPONENT	USEFUL LIFE AVG (YRS)	REM	ESTIMATED COST IN CURRENT $	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
(1)	(3)	(4)	(5)																				
PREVENTIVE MAINTENANCE	4	1	3,280	0	4,470	0	0	0	5,010	0	0	0	5,600	0	0	0	0	0	6,640	0	0	0	7,430
PAVEMENT OVERLAY	18	4	35,830	0	0	0	0	0	0	0	0	0	0	0	64,780	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	4	2,840	0	0	0	0	0	0	0	0	0	0	0	5,130	0	0	0	0	0	0	0	0
LINK HILL LOOP																							
PREVENTIVE MAINTENANCE	4	2	15,550	0	0	0	22,440	0	0	0	25,110	0	0	0	28,110	0	0	0	0	0	33,300	0	0
PAVEMENT OVERLAY	18	6	133,270	0	0	0	0	0	0	0	0	0	0	0	0	0	254,920	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	6	14,070	0	0	0	0	0	0	0	0	0	0	0	0	0	26,910	0	0	0	0	0	0
TUXEDO LANE																							
PREVENTIVE MAINTENANCE	4	2	4,110	0	0	0	5,930	0	0	0	6,640	0	0	0	7,430	0	0	0	0	0	8,800	0	0
PAVEMENT OVERLAY	18	6	44,810	0	0	0	0	0	0	0	0	0	0	0	0	0	85,710	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	6	3,550	0	0	0	0	0	0	0	0	0	0	0	0	0	6,790	0	0	0	0	0	0
PEDIGREE COURT																							
PREVENTIVE MAINTENANCE	4	2	5,630	0	0	0	8,120	0	0	0	9,090	0	0	0	10,180	0	0	0	0	0	12,050	0	0
PAVEMENT OVERLAY	18	6	61,440	0	0	0	0	0	0	0	0	0	0	0	0	0	117,520	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	6	4,860	0	0	0	0	0	0	0	0	0	0	0	0	0	9,300	0	0	0	0	0	0
ROXBOROUGH LOOP																							
PREVENTIVE MAINTENANCE	4	1	25,190	33,400	0	0	0	37,380	0	0	0	41,850	0	0	0	0	0	49,560	0	0	0	55,480	0
PAVEMENT OVERLAY	18	3	215,870	0	0	0	0	0	0	0	0	0	0	379,420	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	3	22,790	0	0	0	0	0	0	0	0	0	0	40,060	0	0	0	0	0	0	0	0	0
SPYGLASS LOOP (CIRCLE TO 2ND LINK HILLS LOOP)																							
PREVENTIVE MAINTENANCE	4	1	21,690	0	0	30,420	0	0	0	34,060	0	0	0	0	0	40,340	0	0	0	45,150	0	0	0
PAVEMENT OVERLAY	18	1	185,920	0	0	0	0	0	0	0	0	308,860	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	1	19,620	0	0	0	0	0	0	0	0	32,590	0	0	0	0	0	0	0	0	0	0	0
SPYGLASS HILL LOOP (FROM 2ND LINK HILLS LOOP TO 1ST ROXBOROUGH)																							
PREVENTIVE MAINTENANCE	4	1	25,530	33,850	0	0	0	37,890	0	0	0	42,410	0	0	0	0	0	50,230	0	0	0	56,230	0
PAVEMENT OVERLAY	18	3	218,850	0	0	0	0	0	0	0	0	0	0	384,660	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	3	23,100	0	0	0	0	0	0	0	0	0	0	40,600	0	0	0	0	0	0	0	0	0
SPYGLASS HILL LOOP (FROM 1ST ROXBOROUGH TO CIRCLE)																							
PREVENTIVE MAINTENANCE	4	1	6,380	8,460	0	0	0	9,470	0	0	0	10,600	0	0	0	0	0	12,550	0	0	0	14,050	0
PAVEMENT OVERLAY	18	3	52,160	0	0	0	0	0	0	0	0	0	0	91,680	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	3	5,510	0	0	0	0	0	0	0	0	0	0	9,680	0	0	0	0	0	0	0	0	0
TYRON WAY																							
PREVENTIVE MAINTENANCE	4	2	1,820	0	0	2,550	0	0	0	2,860	0	0	0	3,200	0	0	0	0	0	3,790	0	0	0
PAVEMENT OVERLAY	18	5	19,850	0	0	0	0	0	0	0	0	0	0	0	0	36,910	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	5	1,570	0	0	0	0	0	0	0	0	0	0	0	0	2,920	0	0	0	0	0	0	0
RANSOM OAKS COURT																							
PREVENTIVE MAINTENANCE	4	2	2,820	0	0	3,960	0	0	0	4,430	0	0	0	4,960	0	0	0	0	0	5,870	0	0	0
PAVEMENT OVERLAY	18	5	30,720	0	0	0	0	0	0	0	0	0	0	0	0	57,130	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	5	2,430	0	0	0	0	0	0	0	0	0	0	0	0	4,520	0	0	0	0	0	0	0
CONCRETE/PAVERS																							
SIDEWALKS/CURBS/GUTTERS OTHER CONCRETE	4	1	27,000	0	0	37,870	0	0	0	42,390	0	0	0	47,460	0	0	0	53,120	0	0	0	59,470	0
PAVEMENTS/CONCRETE			2,418,280																				
OTHER PROPERTY FEATURES																							
ENTRANCE(S)																							
STONEWALL GATE HOUSE																							
ROOFING-SHINGLES	20	19	3,120	0	0	0	0	0	0	0	0	5,180	0	0	0	0	0	0	0	0	0	0	0
PAINTING - INTERIOR	10	3	1,600	0	0	2,240	0	0	0	0	0	0	0	0	0	2,980	0	0	0	0	0	0	0
PAINTING-EXTERIOR	7	3	4,200	0	0	0	0	0	0	6,590	0	0	0	0	0	0	8,030	0	0	0	0	0	0
HVAC	15	6	6,000	0	0	0	0	0	0	0	0	0	0	10,550	0	0	0	0	0	0	0	0	0
GATE HOUSE REPAIRS ALLOWANCE	1	1	850	1,130	1,160	1,190	1,230	1,260	1,300	1,330	1,370	1,410	1,450	1,490	1,540	1,580	1,630	1,670	1,720	1,770	1,820	1,870	1,930
GATE & CAMERA MAINTENANCE/REPAIR	1	1	7,200	9,550	9,820	10,100	10,390	10,690	10,990	11,310	11,630	11,960	12,300	12,660	13,020	13,390	13,770	14,170	14,570	14,990	15,420	15,860	16,310
BARRIER GATES SYSTEM & CONTROLS	1	1	17,500	23,200	23,860	24,550	25,250	25,970	26,710	27,480	28,260	29,070	29,900	30,760	31,640	32,540	33,470	34,430	35,420	36,430	37,470	38,540	39,640
HOUSING ENTRANCES/SIGNS/MASONRY/LIGHTING	5	1	8,500	11,270	0	0	0	0	12,980	0	0	0	0	14,940	0	0	0	0	17,200	0	0	0	0
ENTRANCE GATE TO EAST SIDE HOUSING																							
SWINGING GATES	10	5	23,760	0	0	0	0	35,260	0	0	0	0	0	0	0	0	0	46,750	0	0	0	0	0
GATE OPENERS	5	5	18,000	0	0	0	0	26,710	0	0	0	0	30,760	0	0	0	0	35,420	0	0	0	0	40,780
BARRIER GATES SYSTEM	5	5	7,000	0	0	0	0	10,390	0	0	0	0	11,960	0	0	0	0	13,770	0	0	0	0	15,860
SECURITY/LIGHTING/CONTROLS	5	2	9,000	0	12,270	0	0	0	0	14,130	0	0	0	0	16,270	0	0	0	0	18,730	0	0	0
TREES/SHRUBBERY																							
TREES/SHRUBBERY-DISEASED/DEAD REPLACEMENT	1	1	23,400	31,020	31,910	32,820	33,760	34,730	35,720	36,740	37,790	38,870	39,990	41,130	42,310	43,520	44,760	46,040	47,360	48,710	50,100	51,540	53,010
RETAINING WALLS/RAILINGS																							
WOOD RETAINING WALLS (KAMEHAMEA)-TO MASONRY	N/A	4	508,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MASONRY RETAINING WALLS/RAILINGS	3	2	6,000	7,950	0	0	8,660	0	0	9,420	0	0	10,250	0	0	11,160	0	0	12,140	0	0	13,210	0
RAILING REPAIRS/PAINTING	7	3	13,200	0	0	0	0	0	0	20,730	0	0	0	0	0	0	25,250	0	0	0	0	0	0
PAVILIONS (TURTLE POINT)																							
ROOFING-SHINGLES	20	2	2,250	0	0	0	0	0	0	0	0	0	0	0	4,070	0	0	0	0	0	0	0	0
STRUCTURAL REPAIRS-AS NEEDED	5	4	5,000	0	0	0	7,210	0	0	0	0	8,310	0	0	0	0	9,560	0	0	0	0	11,010	0
EXERCISE/WALKING TRAIL																							
OVERLAY TRAIL @ 20%	25	24	72,060	0	0	0	0	0	0	0	0	0	0	0	0	0	137,840	0	0	0	0	0	0

YEARS 11-30 EXPENSES

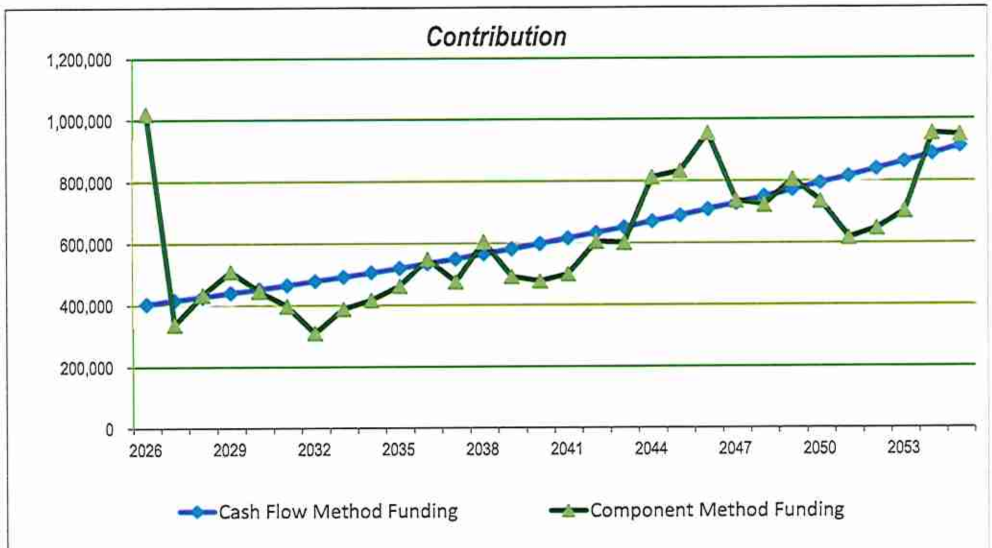
COMPONENT (1)	USEFUL LIFE AVG (YRS) (3)	REM (4)	ESTIMATED COST IN CURRENT $ (5)	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
OVERLAY TRAIL @ 20%	25	2	72,060	0	0	0	0	0	0	0	0	0	0
OVERLAY TRAIL @ 20%	25	4	72,060	0	0	0	0	0	0	0	0	0	0
OVERLAY TRAIL @ 20%	25	6	72,060	0	0	0	0	0	0	0	0	0	0
OVERLAY TRAIL @ 20%	25	8	72,060	0	0	0	0	0	0	0	0	0	0
ASPHALT TRAIL ALLOWANCE	1	1	5,800	7,690	7,910	8,140	8,370	8,610	8,850	9,110	9,370	9,640	9,910
TRAIL SIGNS/POSTS	20	16	7,000	0	0	0	0	0	10,690	0	0	0	0
SITE LIGHTING													
STREET LIGHTS	35	11	326,250	432,530	0	0	0	0	0	0	0	0	0
LIGHT POLE PAINTING	7	3	26,100	0	0	0	0	0	0	40,980	0	0	0
SITE LIGHTING-REPAIR	1	1	8,500	11,270	11,590	11,920	12,260	12,610	12,980	13,350	13,730	14,120	14,520
STORM WATER FACILITIES													
STORM WATER RUN OFF	3	2	8,600	11,400	0	0	12,410	0	0	13,500	0	0	14,700
OTHER SITE FEATURES													
IRRIGATION SYSTEM UPKEEP	1	1	24,000	31,820	32,730	33,660	34,630	35,620	36,640	37,680	38,760	39,870	41,010
IRRIGATION ADDITIONAL	10	6	12,000	0	0	0	0	0	18,320	0	0	0	0
SPEED DETECTOR	10	10	5,300	0	0	0	0	0	0	0	0	0	9,060
SPEED DETECTOR	10	6	5,300	0	0	0	0	0	8,090	0	0	0	0
MISCELLANEOUS ITEMS	1	1	6,000	7,950	8,180	8,420	8,660	8,900	9,160	9,420	9,690	9,970	10,250
TOTAL OTHER PROPERTY FEATURES			1,459,930										
TOTAL RESERVES			$5,326,080	$851,820	$381,700	$845,720	$520,740	$515,980	$338,910	$552,020	$224,040	$1,086,600	$1,048,050
			======	======	======	======	======	======	======	======	======	======	======

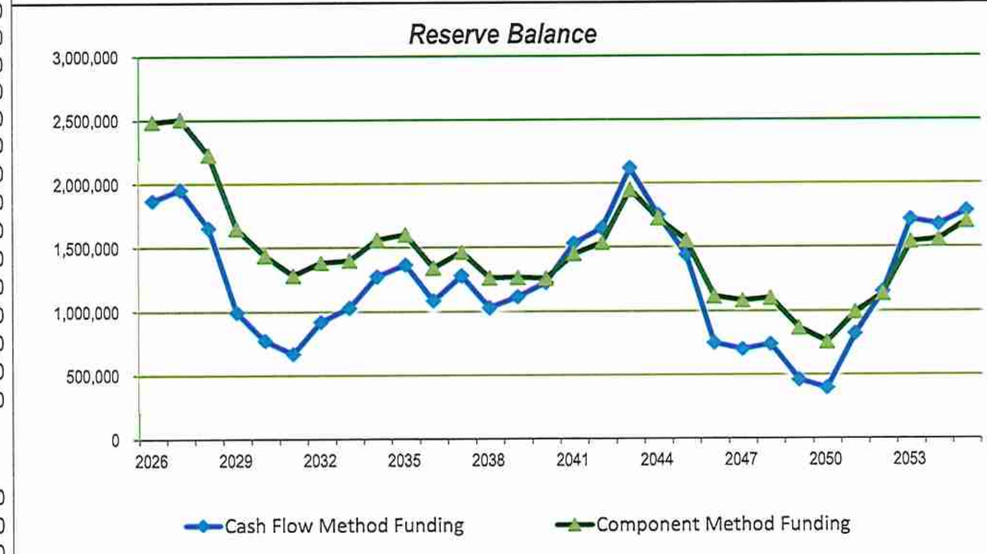
COMPONENT (1)	USEFUL LIFE AVG (YRS) (3)	REM (4)	ESTIMATED COST IN CURRENT $ (5)	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
OVERLAY TRAIL @ 20%	25	2	72,060	0	0	0	0	0	0	150,000	0	0	0
OVERLAY TRAIL @ 20%	25	4	72,060	0	0	0	0	0	0	0	0	158,710	0
OVERLAY TRAIL @ 20%	25	6	72,060	0	0	0	0	0	0	0	0	0	0
OVERLAY TRAIL @ 20%	25	8	72,060	0	0	0	0	0	0	0	0	0	0
ASPHALT TRAIL ALLOWANCE	1	1	5,800	10,190	10,490	10,790	11,090	11,410	11,740	12,070	12,420	12,770	13,140
TRAIL SIGNS/POSTS	20	16	7,000	0	0	0	0	0	0	0	0	0	0
SITE LIGHTING													
STREET LIGHTS	35	11	326,250	0	0	0	0	0	0	0	0	0	0
LIGHT POLE PAINTING	7	3	26,100	0	0	0	49,920	0	0	0	0	0	0
SITE LIGHTING-REPAIR	1	1	8,500	14,940	15,370	15,810	16,260	16,720	17,200	17,690	18,200	18,720	19,260
STORM WATER FACILITIES													
STORM WATER RUN OFF	3	2	8,600	0	0	15,990	0	0	17,400	0	0	18,940	0
OTHER SITE FEATURES													
IRRIGATION SYSTEM UPKEEP	1	1	24,000	42,180	43,390	44,630	45,910	47,220	48,570	49,960	51,390	52,860	54,370
IRRIGATION ADDITIONAL	10	6	12,000	0	0	0	0	0	24,290	0	0	0	0
SPEED DETECTOR	10	10	5,300	0	0	0	0	0	0	0	0	0	12,010
SPEED DETECTOR	10	6	5,300	0	0	0	0	0	10,730	0	0	0	0
MISCELLANEOUS ITEMS	1	1	6,000	10,550	10,850	11,160	11,480	11,810	12,140	12,490	12,850	13,210	13,590
TOTAL OTHER PROPERTY FEATURES			1,459,930										
TOTAL RESERVES			$5,326,080	$1,434,710	$798,340	$727,260	$1,071,340	$867,140	$400,110	$528,480	$323,860	$971,670	$848,480
			======	======	======	======	======	======	======	======	======	======	======

30 YEAR FINANCIAL PLAN(S)

FY	Expenses		Cash Flow Method Funding			Component Method Funding		
	Annual *	Cumulative	Interest	Contr'btn	Balance	Interest	Contr'btn	Balance
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
AOH					$2,136,640			$2,136,640
2026	725,450	725,450	52,990	403,240	1,867,420	52,990	1,018,910	2,483,090
2027	374,120	1,099,570	46,310	414,770	1,954,380	61,580	336,440	2,506,990
2028	774,630	1,874,200	48,470	426,630	1,654,850	62,170	433,250	2,227,780
2029	1,142,450	3,016,650	41,040	438,830	992,270	55,250	508,900	1,649,480
2030	699,380	3,716,030	24,610	451,380	768,880	40,910	444,460	1,435,470
2031	587,890	4,303,920	19,070	464,290	664,350	35,600	397,190	1,280,370
2032	241,630	4,545,550	16,480	477,570	916,770	31,750	309,360	1,379,850
2033	404,020	4,949,570	22,740	491,230	1,026,720	34,220	386,800	1,396,850
2034	285,430	5,235,000	25,460	505,280	1,272,030	34,640	415,110	1,561,170
2035	459,840	5,694,840	31,550	519,730	1,363,470	38,720	460,850	1,600,900
2036	851,820	6,546,660	33,810	534,590	1,080,050	39,700	549,810	1,338,590
2037	381,700	6,928,360	26,790	549,880	1,275,020	33,200	474,500	1,464,590
2038	845,720	7,774,080	31,620	565,610	1,026,530	36,320	605,130	1,260,320
2039	520,740	8,294,820	25,460	581,790	1,113,040	31,260	491,100	1,261,940
2040	515,980	8,810,800	27,600	598,430	1,223,090	31,300	476,720	1,253,980
2041	338,910	9,149,710	30,330	615,550	1,530,060	31,100	499,690	1,445,860
2042	552,020	9,701,730	37,950	633,150	1,649,140	35,860	605,160	1,534,860
2043	224,040	9,925,770	40,900	651,260	2,117,260	38,060	601,630	1,950,510
2044	1,086,600	11,012,370	52,510	669,890	1,753,060	48,370	812,880	1,725,160
2045	1,048,050	12,060,420	43,480	689,050	1,437,540	42,780	832,720	1,552,610
2046	1,434,710	13,495,130	35,650	708,760	747,240	38,500	956,290	1,112,690
2047	798,340	14,293,470	18,530	729,030	696,460	27,590	736,790	1,078,730
2048	727,260	15,020,730	17,270	749,880	736,350	26,750	723,130	1,101,350
2049	1,071,340	16,092,070	18,260	771,330	454,600	27,310	807,110	864,430
2050	867,140	16,959,210	11,270	793,390	392,120	21,440	735,140	753,870
2051	400,110	17,359,320	9,720	816,080	817,810	18,700	616,070	988,530
2052	528,480	17,887,800	20,280	839,420	1,149,030	24,520	647,650	1,132,220
2053	323,860	18,211,660	28,500	863,430	1,717,100	28,080	703,430	1,539,870
2054	971,670	19,183,330	42,580	888,120	1,676,130	38,190	954,700	1,561,090
2055	848,480	20,031,810	41,570	913,520	1,782,740	38,720	949,490	1,700,820

SUMMARY	Interest	Contr'btn	Balance	Interest	Contr'btn	Balance
30-Year Income	922,800	18,755,110		1,105,580	18,490,410	
Years 1-30 Min Balance			392,120			753,870
Years 1-30 Max Balance			2,117,260			2,506,990
Years 31-50 Min Balance			373,660			1,047,410
Years 31-50 Max Balance			2,484,700			2,448,570





Notes:

* An annual average cost. Expenditures can change from year-to-year depending on when actual work is done.

Contribution and projections are based on the study fiscal year and will change if estimated cost, useful life, amount-on-hand, contribution and contingency to be preserved change.

Data should be considered a more accurate projection for years 1 - 5 than the out-years.

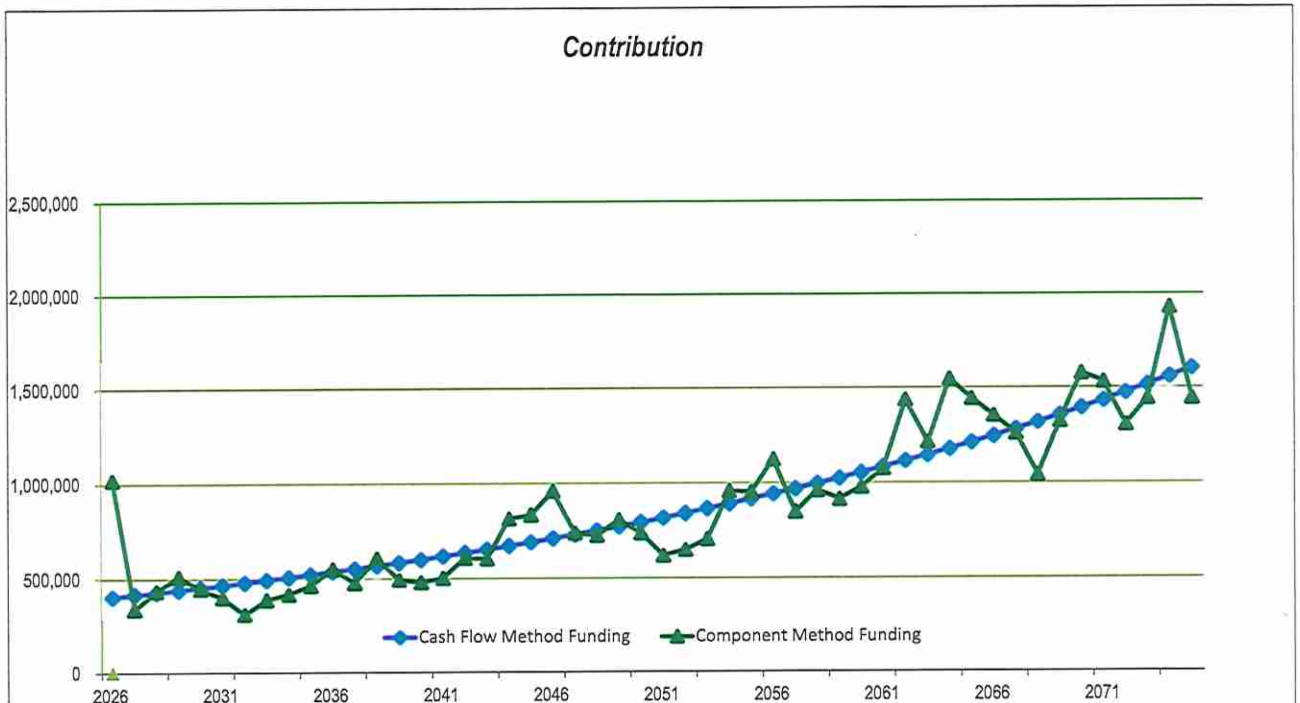
Minimum balance does not include the first year.

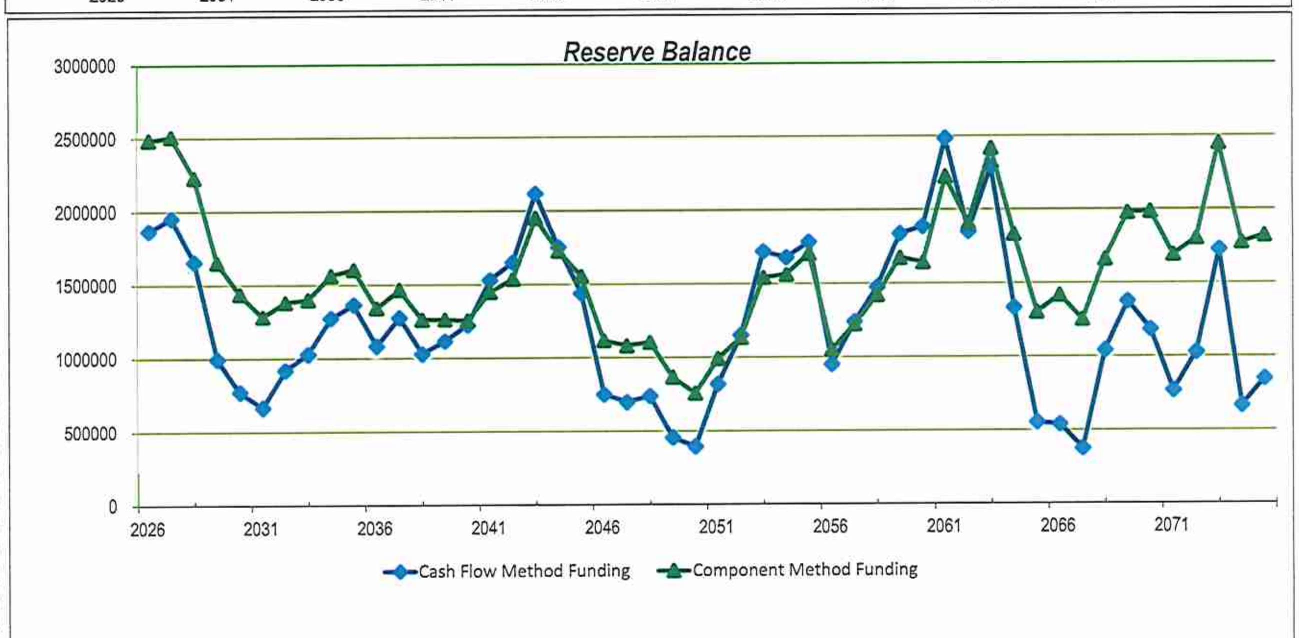
If component method calculations are included note how column (17) contributions vary from one year to the next.

A highlighted cell in column (14) indicates future contributions from that year on will vary from past contributions, either due to inflation or work accomplished.

50 YEAR FINANCIAL PLAN(S)

FY	Expenses		Cash Flow Method Funding		
	Annual *	Cumulative	Interest	Contr'btn	Balance
(10)	(11)	(12)	(13)	(14)	(15)
AOH					$2,136,640
2026	725,450	725,450	52,990	403,240	1,867,420
2027	374,120	1,099,570	46,310	414,770	1,954,380
2028	774,630	1,874,200	48,470	426,630	1,654,850
2029	1,142,450	3,016,650	41,040	438,830	992,270
2030	699,380	3,716,030	24,610	451,380	768,880
2031	587,890	4,303,920	19,070	464,290	664,350
2032	241,630	4,545,550	16,480	477,570	916,770
2033	404,020	4,949,570	22,740	491,230	1,026,720
2034	285,430	5,235,000	25,460	505,280	1,272,030
2035	459,840	5,694,840	31,550	519,730	1,363,470
2036	851,820	6,546,660	33,810	534,590	1,080,050
2037	381,700	6,928,360	26,790	549,880	1,275,020
2038	845,720	7,774,080	31,620	565,610	1,026,530
2039	520,740	8,294,820	25,460	581,790	1,113,040
2040	515,980	8,810,800	27,600	598,430	1,223,090
2041	338,910	9,149,710	30,330	615,550	1,530,060
2042	552,020	9,701,730	37,950	633,150	1,649,140
2043	224,040	9,925,770	40,900	651,260	2,117,260
2044	1,086,600	11,012,370	52,510	669,890	1,753,060
2045	1,048,050	12,060,420	43,480	689,050	1,437,540
2046	1,434,710	13,495,130	35,650	708,760	747,240
2047	798,340	14,293,470	18,530	729,030	696,460
2048	727,260	15,020,730	17,270	749,880	736,350
2049	1,071,340	16,092,070	18,260	771,330	454,600
2050	867,140	16,959,210	11,270	793,390	392,120
2051	400,110	17,359,320	9,720	816,080	817,810
2052	528,480	17,887,800	20,280	839,420	1,149,030
2053	323,860	18,211,660	28,500	863,430	1,717,100
2054	971,670	19,183,330	42,580	888,120	1,676,130
2055	848,480	20,031,810	41,570	913,520	1,782,740
2056	1,819,140	21,850,950	44,210	939,650	947,460
2057	698,710	22,549,660	23,500	966,520	1,238,770
2058	790,380	23,340,040	30,720	994,160	1,473,270
2059	694,760	24,034,800	36,540	1,022,590	1,837,640
2060	1,047,610	25,082,410	45,570	1,051,840	1,887,440
2061	531,470	25,613,880	46,810	1,081,920	2,484,700
2062	1,807,860	27,421,740	61,620	1,112,860	1,851,320
2063	753,360	28,175,100	45,910	1,144,690	2,288,560
2064	2,190,780	30,365,880	56,760	1,177,430	1,331,970
2065	2,023,040	32,388,920	33,030	1,211,100	553,060
2066	1,274,260	33,663,180	13,720	1,245,740	538,260
2067	1,459,320	35,122,500	13,350	1,281,370	373,660
2068	660,390	35,782,890	9,270	1,318,020	1,040,560
2069	1,048,170	36,831,060	25,810	1,355,720	1,373,920
2070	1,621,040	38,452,100	34,070	1,394,490	1,181,440
2071	1,879,000	40,331,100	29,300	1,434,370	766,110
2072	1,233,790	41,564,890	19,000	1,475,390	1,026,710
2073	844,360	42,409,250	25,460	1,517,590	1,725,400
2074	2,665,500	45,074,750	42,790	1,560,990	663,680
2075	1,439,480	46,514,230	16,460	1,605,630	846,290





Attention is directed to columns (1) COMPONENT, (3) AVG and (4) REM USEFUL LIFE, and (5) ESTIMATED COST IN CURRENT DOLLARS on Page A1. These entries, along with reserve savings at the start of the fiscal year and contingency built into the funding plan, determine the annual contribution needed to support the reserves. The remaining useful life approximates the time period when funding should be available for repair/replacement work. Good maintenance and repair practices prior to replacement can extend component useful life; conversely, poor or no maintenance/repair will shorten life and result in more cost to the association. Following comments are provided for components that may need further explanation.

ROA RECREATION & OFFICE

EXTERIOR

ROOFING-SHINGLES	Useful life can be extended by repairing minor defects as they occur, but total replacement will eventually be needed.
GUTTERS/DOWNSPOUTS	Securing loose nails/clamps, reconnecting or replacing separated or missing sections, sealing leaks, and removing leaves and debris to prevent water and ice damage is needed to achieve maximum gutter and downspout life.
WINDOWS/DOORS/HARDWARE	Need to be replaced when they no longer perform properly or become damaged. Also includes door hardware.
EXTERIOR PAINTING	We budget an average cost for painting, power washing, sealing wood and replacement of deteriorated wood and other surfaces. Cost will vary depending on extent of deterioration, surface preparation, primer and number of finished coats applied. When deteriorated wood is replaced use synthetic materials - they have a longer useful life and require far less maintenance and repair.
FAÇADE/CAULK/WATERPROOFING	Minor repairs to facade, masonry, siding, shutters, sealing windows, doors, walls, expansion joints and other openings to keep buildings weather tight.
INTERIOR DECORATION AND FEATURES	Average costs used, actual costs will vary depending on material quality and features desired.
MECHANICAL/PLUMBING/ELECTRICAL SYSTEMS	Useful life of equipment is highly dependent on proper servicing at established frequencies. Spot repairs can extend equipment useful life; however, most equipment will eventually need total or partial replacement for proper performance.
PLUMBING	Plumbing systems eventually fail, spot repairs can be effective, but total replacement may be needed.
ELECTRICAL	Replacement as needed of common area panels, disconnects, wiring, switches, receptacles and other electrical components.

RECREATION

WHITECOAT-ADULT POOL	Whitecoating was done in the fall of 2024 and is normally needed about every five years. Although we allow for this work to occur on that schedule, the decision to whitecoat should be evaluated when pools are drained.
FILTER/PUMPS/PIPING/CHEMICAL EQUIPMENT	Reserve provides for pool filters, water supply/return piping, chemical equipment and other system components. Most
COPING/TILES/WALLS & GENERAL REPAIRS	An average budget amount every other whitecoating cycle to correct problems usually found in the pool shell. Major catastrophic repairs caused by high water table flotation or major wall/floor failures are not budgeted for in the reserves because this work is not predictable. If failures do occur they are sometimes covered by insurance, if not, repairs may need to be funded from other sources at that time.
POOL FURNITURE	Some pool chairs, tables and other furnishings will need servicing or replacement to keep them in good condition. Also allows for upkeep of lifeguard stands and diving boards, if installed.
REPLACE CONCRETE DECK	Assumes the pool deck will eventually need to be replaced.

PAVEMENTS/CONCRETE

PAVEMENTS	The following recommendations should be implemented on many areas to extend pavement useful life: 1) Have a preventive maintenance program - preventive maintenance consist of sealing open cracks (equal to or greater than 1/8"), repair wearing surface/base/sub-base areas that have failed (distinguished by "alligator" or "chicken wire" cracking), apply a seal coat to the entire surface and repaint traffic markings. An additional benefit of sealcoating and traffic markings is the pavement will look uniform and that enhances property appearance. Funding for this work is identified as "Preventive Maintenance" and/or "Immediate Repairs for Life Extension." Although we allow for preventive maintenance to be done every four years, if cracks open or asphalt failures occur sooner they should be repaired as needed. Contingency built into the funding plan should be more than adequate to fund this work, 2) Be prepared to repave all asphalt around the time period shown in the table. Notes: a) Asphalt is an oil based product - price varies with the cost of a barrel of oil, and b) Although we allow for 100% of the asphalt to be repaved our experience supports a smaller percentage of the base/sub-base will need repairs prior to overlaying.
CONCRETE/PAVERS	Repairs as needed to keep components in good repair. Work should be done concurrently with pavement work; pricing should be better because contractor is on site.

OTHER PROPERTY FEATURES

ENTRANCE GATE TO EAST SIDE HOUSING	Most of the equipment has been replaced due to damage from a lightning strike.
TREES/SHRUBBERY-DISEASED/DEAD REPLACEMENT	A reasonable amount to replace dead or diseased common area trees and shrubbery based on historical expenditures. Does not include normal landscaping upkeep which is funded from the operating account nor large scale improvements.

RETAINING WALLS/RAILINGS	Masonry retaining walls are a "life-of-the property" component. We make no allowance for total replacement, only spot repairs. Rational for not including replacement is because it would require a greater contribution from owners for an event that is not predictable and may never occur. If failure occurs funding from other sources may be needed if the contingency built into this study is insufficient to cover the cost of repairs.
RAILING REPAIRS/PAINTING	Other than spot repairs, we make no allowance for total replacement of these items. These items are treated as "Life of the Property" components that can be kept in good repair by doing needed spot repairs and periodically painting the metal.
EXERCISE/WALKING TRAIL	In fair condition. Trails are exposed to light loads, e.g., pedestrians, carriages, bicycles, etc. We assume some sections will fail due to erosion, tree root heaving, settling, asphalt slippage, accordingly, we allow for a percentage of trail to be repaired every so often to keep it in good condition.
SITE LIGHTING	Components can be kept in good repair by doing spot repairs to lighting fixtures, wiring, controls, ballasts/transformers, photo cells, poles and mounts, as needed.
STORM WATER RUN OFF	Repairs to storm water drainage systems and ground areas where standing water or flowing water need to be controlled. **Note:** this line item has been reduced as we a now informed that the Bio Environmental Fields are the responsibility of the Master Association.
IRRIGATION SYSTEM UPKEEP	Irrigation systems can be kept in service by replacing failed sprinkler heads, piping, valves and controls, as needed. Note: cost have been increased to reflect historical average annual amounts spent.
MISCELLANEOUS ITEMS	Repairs/replacements to signs, sign posts, picnic tables, benches, trash receptacles, dog stations and other miscellaneous items not reserved for elsewhere.

EXCLUSIONS

LAKE & PONDS	We do not budget for pond siltation removal and other major work as we assume this is either County responsibility or maintained by the Master Association or golf course.
CATASTROPHES	Are not predictable events - no reserve allowance. If one occurs funding from other sources may be needed if the contingency built into the reserves is insufficient to cover expenses.

APPENDIX B

TABLE OF REPAIR/REPLACEMENT RESERVES and YEARS 1-10 EXPENSES

COMPONENT	APPROX'MT QUANTITY		USEFUL LIFE AVG (YRS)	REM	ESTIMATED COST IN CURRENT $	DISTR'BTN OF COH AS OF 1-Jul-25	BALANCE NEEDED TO FUND RESERVE	FY26 CONTRIBUTION CASH FLOW METHODS	COMPONENT	EXPENSES YEARS 1 - 10: 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)										
PAVEMENTS																			
PARKING SPACES																			
PREVENTIVE MAINTENANCE	357	SY	4	1	1,000	390	610	870	610	1,000	0	0	0	1,120	0	0	0	0	0
PAVEMENT OVERLAY	357	SY	18	11	8,930	3,440	5,490	720	500	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	36	SY	18	11	1,500	580	920	120	80	0	0	0	0	0	0	0	0	0	0
TOTAL PAVEMENTS					11,430	4,410	7,020	1,710	1,190										
OTHER PROPERTY FEATURES																			
MAILBOXES																			
MAILBOX ON WOOD POSTS	20	EA	25	22	8,200	3,160	5,040	330	230	0	0	0	0	0	0	0	0	0	0
SITE LIGHTING																			
GAS LIGHTING SERVICE AT ENTRANCE	1	LS	5	2	600	230	370	270	190	0	620	0	0	0	0	710	0	0	0
OTHER SITE FEATURES																			
IRRIGATION SYSTEM UPKEEP		LS	1	1	900	350	550	790	550	900	930	950	980	1,010	1,040	1,070	1,100	1,130	1,160
TOTAL OTHER PROPERTY FEATURES					9,700	3,740	5,960	1,390	970										
TOTAL RESERVES					$21,130	$8,150	$12,980	$3,100	$2,160	$1,900	$1,550	$950	$980	$2,130	$1,040	$1,780	$1,100	$1,130	$1,160

Notes:
All dollars rounded to nearest $10. Totals may not add due to rounding.
One year remaining useful life indicates component useful life is used up.

YEARS 11-30 EXPENSES

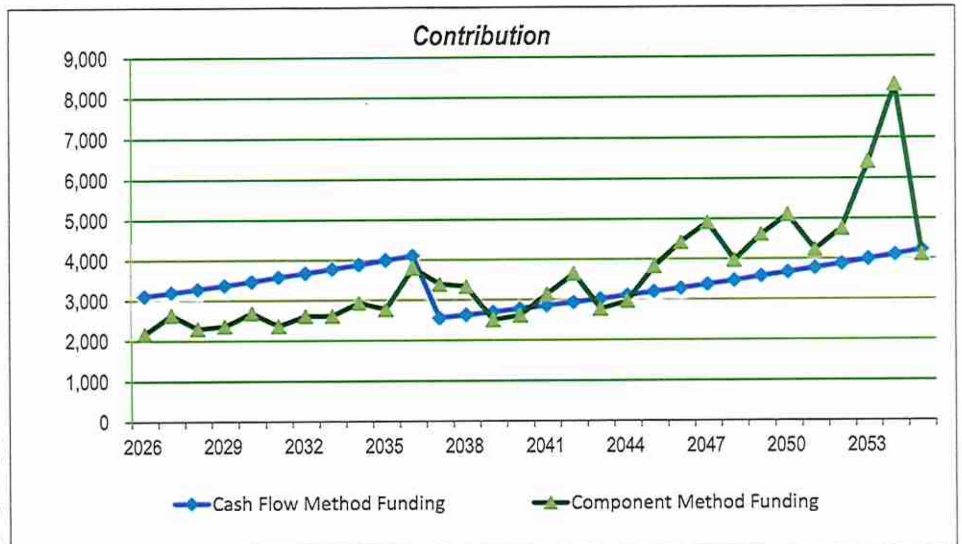
COMPONENT	USEFUL LIFE AVG (YRS)	REM	ESTIMATED COST IN CURRENT $	EXPENSES YEARS 11 - 30																			
				2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
(1)	(3)	(4)	(5)																				
PAVEMENTS																							
PARKING SPACES																							
PREVENTIVE MAINTENANCE	4	1	1,000	0	0	0	0	1,480	0	0	0	1,660	0	0	0	1,860	0	0	0	2,080	0	0	0
PAVEMENT OVERLAY	18	11	8,930	11,840	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,670	0
BASE/SUB-BASE/REPAIRS	18	11	1,500	1,990	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,300	0
TOTAL PAVEMENTS			11,430																				
OTHER PROPERTY FEATURES																							
MAILBOXES																							
MAILBOX ON WOOD POSTS	25	22	8,200	0	0	0	0	0	0	0	0	0	0	0	14,820	0	0	0	0	0	0	0	0
SITE LIGHTING																							
GAS LIGHTING SERVICE AT ENTRANCE	5	2	600	0	820	0	0	0	0	940	0	0	0	0	1,080	0	0	0	0	1,250	0	0	0
OTHER SITE FEATURES																							
IRRIGATION SYSTEM UPKEEP	1	1	900	1,190	1,230	1,260	1,300	1,340	1,370	1,410	1,450	1,500	1,540	1,580	1,630	1,670	1,720	1,770	1,820	1,870	1,930	1,980	2,040
TOTAL OTHER PROPERTY FEATURES			9,700																				
TOTAL RESERVES			$21,130	$15,020	$2,050	$1,260	$1,300	$2,820	$1,370	$2,350	$1,450	$3,160	$1,540	$1,580	$17,530	$3,530	$1,720	$1,770	$1,820	$5,200	$1,930	$24,950	$2,040

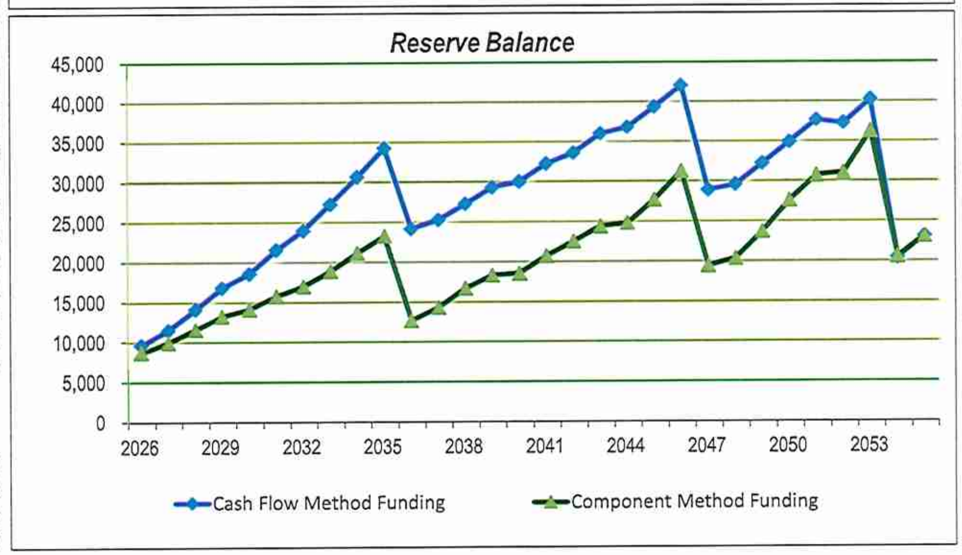
Notes:
All dollars rounded to nearest $10. Totals may not add due to rounding.
One year remaining useful life indicates component useful life is used up.

30 YEAR FINANCIAL PLAN(S)

FY	Expenses		Cash Flow Method Funding			Component Method Funding		
	Annual *	Cumulative	Interest	Contr'btn	Balance	Interest	Contr'btn	Balance
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
COH					$8,150			$8,150
2026	1,900	1,900	200	3,100	9,550	200	2,160	8,610
2027	1,550	3,450	240	3,190	11,430	210	2,630	9,900
2028	950	4,400	280	3,280	14,040	250	2,300	11,500
2029	980	5,380	350	3,370	16,780	290	2,360	13,170
2030	2,130	7,510	420	3,470	18,540	330	2,680	14,050
2031	1,040	8,550	460	3,570	21,530	350	2,360	15,720
2032	1,780	10,330	530	3,670	23,950	390	2,600	16,930
2033	1,100	11,430	590	3,770	27,210	420	2,600	18,850
2034	1,130	12,560	670	3,880	30,630	470	2,930	21,120
2035	1,160	13,720	760	3,990	34,220	520	2,760	23,240
2036	15,020	28,740	850	4,100	24,150	580	3,800	12,600
2037	2,050	30,790	600	2,550	25,250	310	3,390	14,250
2038	1,260	32,050	630	2,620	27,240	350	3,330	16,670
2039	1,300	33,350	680	2,690	29,310	410	2,500	18,280
2040	2,820	36,170	730	2,770	29,990	450	2,600	18,510
2041	1,370	37,540	740	2,850	32,210	460	3,130	20,730
2042	2,350	39,890	800	2,930	33,590	510	3,650	22,540
2043	1,450	41,340	830	3,010	35,980	560	2,760	24,410
2044	3,160	44,500	890	3,100	36,810	610	2,960	24,820
2045	1,540	46,040	910	3,190	39,370	620	3,820	27,720
2046	1,580	47,620	980	3,280	42,050	690	4,420	31,250
2047	17,530	65,150	1,040	3,370	28,930	780	4,910	19,410
2048	3,530	68,680	720	3,470	29,590	480	3,960	20,320
2049	1,720	70,400	730	3,570	32,170	500	4,610	23,710
2050	1,770	72,170	800	3,670	34,870	590	5,100	27,630
2051	1,820	73,990	860	3,770	37,680	690	4,220	30,720
2052	5,200	79,190	930	3,880	37,290	760	4,750	31,030
2053	1,930	81,120	920	3,990	40,270	770	6,410	36,280
2054	24,950	106,070	1,000	4,100	20,420	900	8,310	20,540
2055	2,040	108,110	510	4,220	23,110	510	4,100	23,110

SUMMARY						
30-Year Income	20,650	102,420		14,960	108,110	
Years 1-30 Min Threshold			11,430			9,900
Years 1-30 Max Threshold			42,050			36,280
Years 31-50 Min Threshold			2,100			7,740
Years 31-50 Max Threshold			67,280			69,010





Notes:

* An annual average cost. Expenditures can change from year-to-year depending on when actual work is done.

Contribution and projections are based on the study fiscal year and will change if estimated cost, useful life, amount-on-hand, contribution and contingency to be preserved change.

Data should be considered a more accurate projection for years 1 - 5 than the out-years.

Minimum threshold may not have sufficient funds to pay for all contingencies if one or more occurs, funding from other sources may be needed.

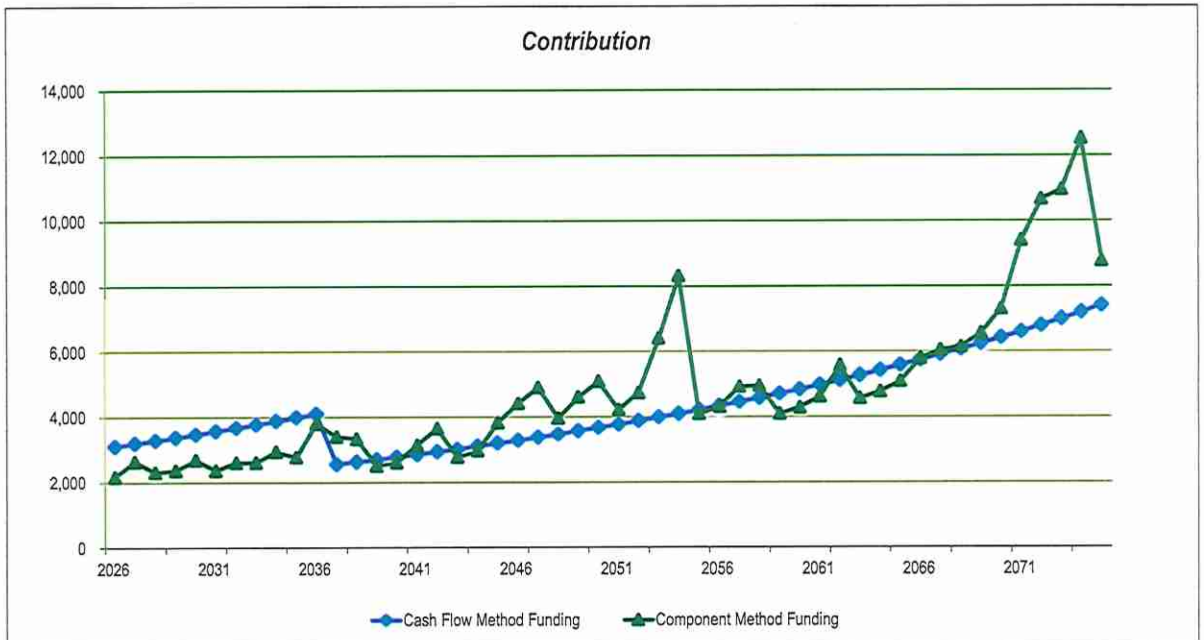
If component method calculations are included note how column (17) contributions vary from one year to the next.

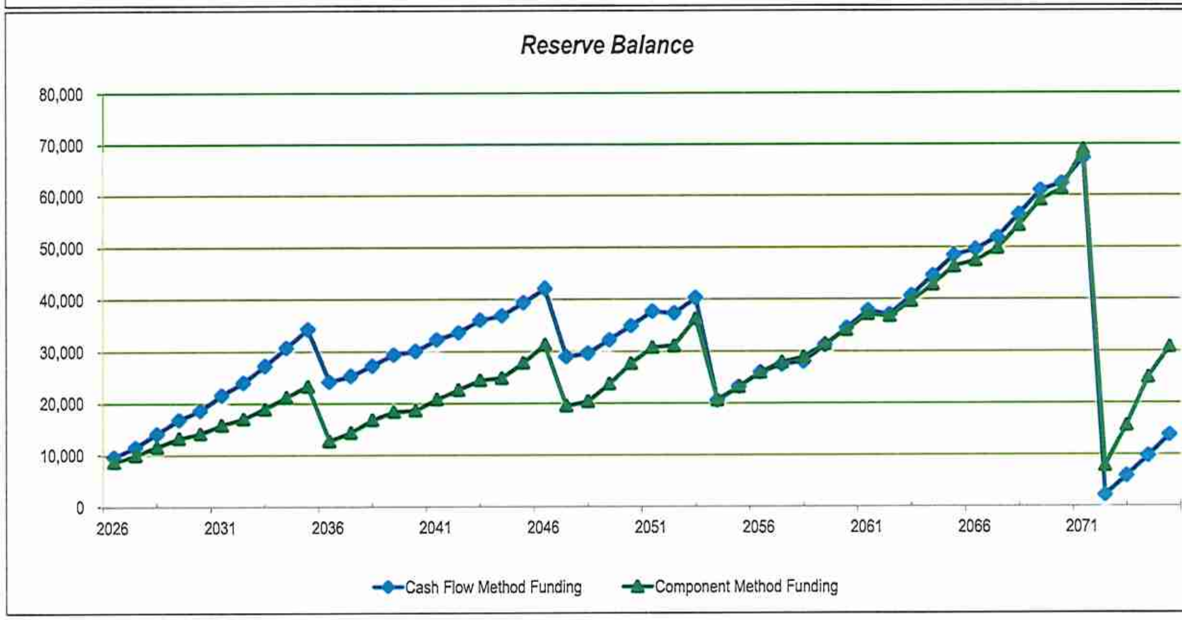
A highlighted cell in column (14) indicates future contributions from that year on will vary from past contributions, either due to inflation or work accomplished.

A **PM+** study will accelerate early year contributions (column 14) to build up the reserves when it suspects the association may not have sufficient funds set-aside to provide for future perdictable expenses as well as contingencies.

50 YEAR FINANCIAL PLAN(S)

FY	Expenses		Cash Flow Method Funding			Component Method Funding		
	Annual *	Cumulative	Interest	Contr'btn	Balance	Interest	Contr'btn	Balance
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
COH					$8,150			$8,150
2026	1,900	1,900	200	3,100	9,550	200	2,160	8,610
2027	1,550	3,450	240	3,190	11,430	210	2,630	9,900
2028	950	4,400	280	3,280	14,040	250	2,300	11,500
2029	980	5,380	350	3,370	16,780	290	2,360	13,170
2030	2,130	7,510	420	3,470	18,540	330	2,680	14,050
2031	1,040	8,550	460	3,570	21,530	350	2,360	15,720
2032	1,780	10,330	530	3,670	23,950	390	2,600	16,930
2033	1,100	11,430	590	3,770	27,210	420	2,600	18,850
2034	1,130	12,560	670	3,880	30,630	470	2,930	21,120
2035	1,160	13,720	760	3,990	34,220	520	2,760	23,240
2036	15,020	28,740	850	4,100	24,150	580	3,800	12,600
2037	2,050	30,790	600	2,550	25,250	310	3,390	14,250
2038	1,260	32,050	630	2,620	27,240	350	3,330	16,670
2039	1,300	33,350	680	2,690	29,310	410	2,500	18,280
2040	2,820	36,170	730	2,770	29,990	450	2,600	18,510
2041	1,370	37,540	740	2,850	32,210	460	3,130	20,730
2042	2,350	39,890	800	2,930	33,590	510	3,650	22,540
2043	1,450	41,340	830	3,010	35,980	560	2,760	24,410
2044	3,160	44,500	890	3,100	36,810	610	2,960	24,820
2045	1,540	46,040	910	3,190	39,370	620	3,820	27,720
2046	1,580	47,620	980	3,280	42,050	690	4,420	31,250
2047	17,530	65,150	1,040	3,370	28,930	780	4,910	19,410
2048	3,530	68,680	720	3,470	29,590	480	3,960	20,320
2049	1,720	70,400	730	3,570	32,170	500	4,610	23,710
2050	1,770	72,170	800	3,670	34,870	590	5,100	27,630
2051	1,820	73,990	860	3,770	37,680	690	4,220	30,720
2052	5,200	79,190	930	3,880	37,290	760	4,750	31,030
2053	1,930	81,120	920	3,990	40,270	770	6,410	36,280
2054	24,950	106,070	1,000	4,100	20,420	900	8,310	20,540
2055	2,040	108,110	510	4,220	23,110	510	4,100	23,110
2056	2,100	110,210	570	4,340	25,920	570	4,310	25,890
2057	3,600	113,810	640	4,460	27,420	640	4,930	27,860
2058	4,690	118,500	680	4,590	28,000	690	4,960	28,820
2059	2,280	120,780	690	4,720	31,130	710	4,100	31,350
2060	2,350	123,130	770	4,850	34,400	780	4,290	34,070
2061	2,410	125,540	850	4,990	37,830	840	4,620	37,120
2062	6,900	132,440	940	5,130	37,000	920	5,580	36,720
2063	2,550	134,990	920	5,280	40,650	910	4,580	39,660
2064	2,630	137,620	1,010	5,430	44,460	980	4,780	42,790
2065	2,700	140,320	1,100	5,590	48,450	1,060	5,100	46,250
2066	5,870	146,190	1,200	5,750	49,530	1,150	5,800	47,330
2067	4,770	150,960	1,230	5,910	51,900	1,170	6,050	49,780
2068	2,940	153,900	1,290	6,080	56,330	1,230	6,150	54,220
2069	3,030	156,930	1,400	6,250	60,950	1,340	6,570	59,100
2070	6,570	163,500	1,510	6,430	62,320	1,470	7,290	61,290
2071	3,200	166,700	1,550	6,610	67,280	1,520	9,400	69,010
2072	73,650	240,350	1,670	6,800	2,100	1,710	10,670	7,740
2073	3,390	243,740	50	6,990	5,750	190	10,950	15,490
2074	3,480	247,220	140	7,190	9,600	380	12,520	24,910
2075	3,580	250,800	240	7,400	13,660	620	8,760	30,710





APPENDIX C

TABLE OF REPAIR/REPLACEMENT RESERVES and YEARS 1-10 EXPENSES

COMPONENT	APPROX'MT QUANTITY		USEFUL LIFE AVG (YRS)	REM	ESTIMATED COST IN CURRENT $	DISTR'BTN OF COH AS OF 1-Jul-25	BALANCE NEEDED TO FUND RESERVE	FY26 CONTRIBUTION CASH FLOW METHODS	COMPONENT	EXPENSES YEARS 1 - 10 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)										
PARKING PAVERS																			
BRICK PAVER REPAIRS	8,654	LS	5	2	5,190	860	4,330	1,950	2,170	0	5,340	0	0	0	0	6,150	0	0	0
TOTAL PAVEMENTS/CONCRETE					5,190	860	4,330	1,950	2,170										
OTHER PROPERTY FEATURES																			
FENCING																			
8' SOLID BOARD or BOB FENCE	1,186	LF	20	13	77,090	12,820	64,270	4,450	4,940	0	0	0	0	0	0	0	0	0	0
MAILBOXES																			
MAILBOX-STREET	70	EA	25	19	19,250	3,200	16,050	760	840	0	0	0	0	0	0	0	0	0	0
MAILBOX PERGOLA	240	SF	20	14	15,600	2,600	13,000	840	930	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER PROPERTY FEATURES					111,940	18,620	93,320	6,050	6,710										
TOTAL RESERVES					$117,130	$19,480	$97,650	$8,000	$8,880	$0	$5,340	$0	$0	$0	$0	$6,150	$0	$0	$0

Notes:
All dollars rounded to nearest $10. Totals may not add due to rounding.
One year remaining useful life indicates component useful life is used up.

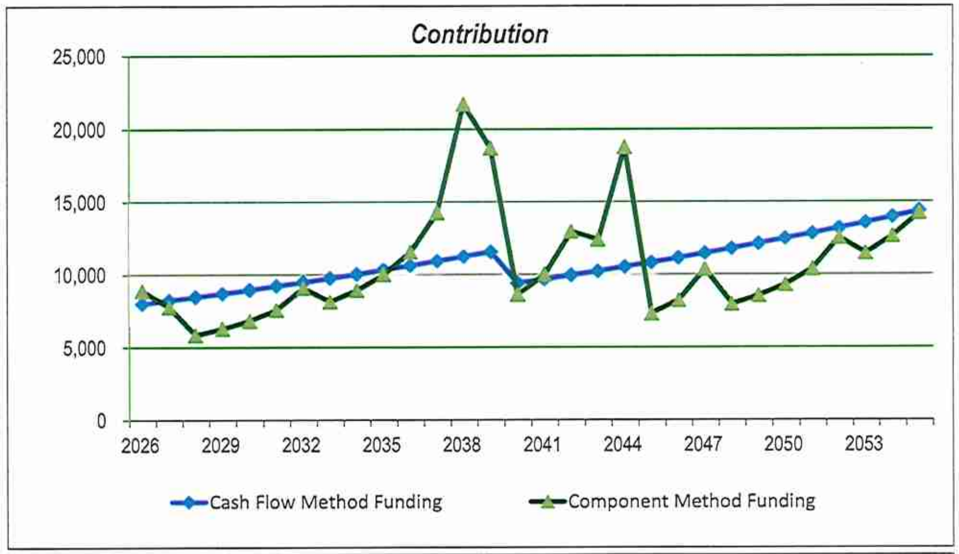
YEARS 11-30 EXPENSES

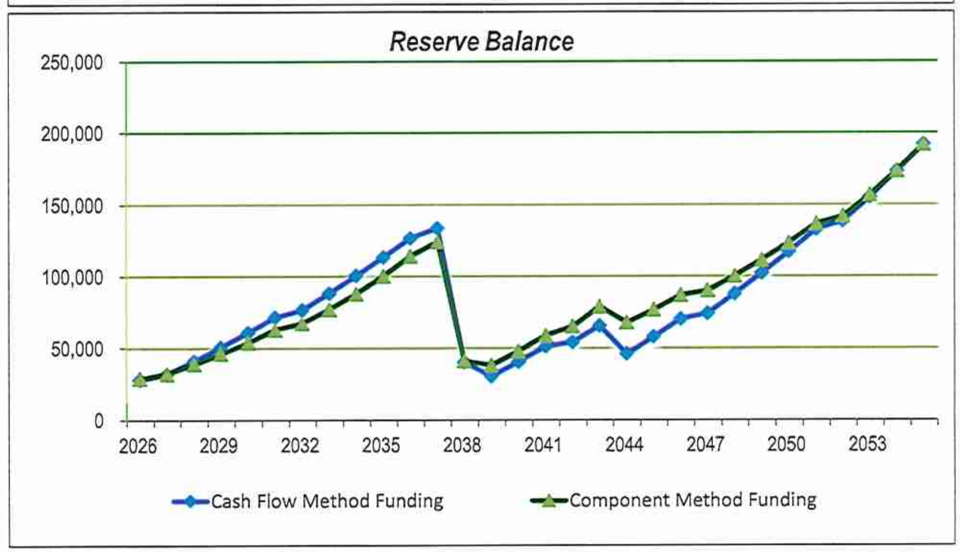
COMPONENT	USEFUL LIFE AVG (YRS)	REM	ESTIMATED COST IN CURRENT $	EXPENSES YEARS 11 - 30																			
				2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
(1)	(3)	(4)	(5)																				
PARKING PAVERS																							
BRICK PAVER REPAIRS	5	2	5,190	0	7,080	0	0	0	0	8,150	0	0	0	0	9,380	0	0	0	0	10,800	0	0	0
TOTAL PAVEMENTS/CONCRETE			5,190																				
OTHER PROPERTY FEATURES																							
FENCING																							
8' SOLID BOARD or BOB FENCE	20	13	77,090	0	0	108,130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MAILBOXES																							
MAILBOX-STREET	25	19	19,250	0	0	0	0	0	0	0	0	31,980	0	0	0	0	0	0	0	0	0	0	0
MAILBOX PERGOLA	20	14	15,600	0	0	0	22,510	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER PROPERTY FEATURES			111,940																				
TOTAL RESERVES			$117,130	$0	$7,080	$108,130	$22,510	$0	$0	$8,150	$0	$31,980	$0	$0	$9,380	$0	$0	$0	$0	$10,800	$0	$0	$0

Notes:
All dollars rounded to nearest $10. Totals may not add due to rounding.
One year remaining useful life indicates component useful life is used up.

30 YEAR FINANCIAL PLAN(S)

FY	Expenses		Cash Flow Method Funding			Component Method Funding		
	Annual *	Cumulative	Interest	Contr'btn	Balance	Interest	Contr'btn	Balance
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
COH					$19,480			$19,480
2026	0	0	480	8,000	27,960	480	8,880	28,840
2027	5,340	5,340	690	8,230	31,540	720	7,750	31,970
2028	0	5,340	780	8,470	40,790	790	5,860	38,620
2029	0	5,340	1,010	8,710	50,510	960	6,300	45,880
2030	0	5,340	1,250	8,960	60,720	1,140	6,820	53,840
2031	0	5,340	1,510	9,220	71,450	1,340	7,570	62,750
2032	6,150	11,490	1,770	9,480	76,550	1,560	9,080	67,240
2033	0	11,490	1,900	9,750	88,200	1,670	8,140	77,050
2034	0	11,490	2,190	10,030	100,420	1,910	8,940	87,900
2035	0	11,490	2,490	10,320	113,230	2,180	10,000	100,080
2036	0	11,490	2,810	10,620	126,660	2,480	11,540	114,100
2037	7,080	18,570	3,140	10,920	133,640	2,830	14,270	124,120
2038	108,130	126,700	3,310	11,230	40,050	3,080	21,690	40,760
2039	22,510	149,210	990	11,550	30,080	1,010	18,700	37,960
2040	0	149,210	750	9,400	40,230	940	8,620	47,520
2041	0	149,210	1,000	9,670	50,900	1,180	10,000	58,700
2042	8,150	157,360	1,260	9,950	53,960	1,460	12,970	64,980
2043	0	157,360	1,340	10,230	65,530	1,610	12,400	78,990
2044	31,980	189,340	1,630	10,520	45,700	1,960	18,760	67,730
2045	0	189,340	1,130	10,820	57,650	1,680	7,300	76,710
2046	0	189,340	1,430	11,130	70,210	1,900	8,210	86,820
2047	9,380	198,720	1,740	11,450	74,020	2,150	10,370	89,960
2048	0	198,720	1,840	11,780	87,640	2,230	7,960	100,150
2049	0	198,720	2,170	12,120	101,930	2,480	8,560	111,190
2050	0	198,720	2,530	12,470	116,930	2,760	9,300	123,250
2051	0	198,720	2,900	12,830	132,660	3,060	10,370	136,680
2052	10,800	209,520	3,290	13,200	138,350	3,390	12,530	141,800
2053	0	209,520	3,430	13,580	155,360	3,520	11,440	156,760
2054	0	209,520	3,850	13,970	173,180	3,890	12,640	173,290
2055	0	209,520	4,290	14,370	191,840	4,300	14,240	191,830
		SUMMARY						
		30-Year Income	58,900	322,980		60,660	321,210	
		Years 1-30 Min Threshold			30,080			31,970
		Years 1-30 Max Threshold			191,840			191,830
		Years 31-50 Min Threshold			28,160			68,030
		Years 31-50 Max Threshold			299,350			331,940





Notes:

* An annual average cost. Expenditures can change from year-to-year depending on when actual work is done.

Contribution and projections are based on the study fiscal year and will change if estimated cost, useful life, amount-on-hand, contribution and contingency to be preserved change.

Data should be considered a more accurate projection for years 1 - 5 than the out-years.

Minimum threshold may not have sufficient funds to pay for all contingencies if one or more occurs, funding from other sources may be needed.

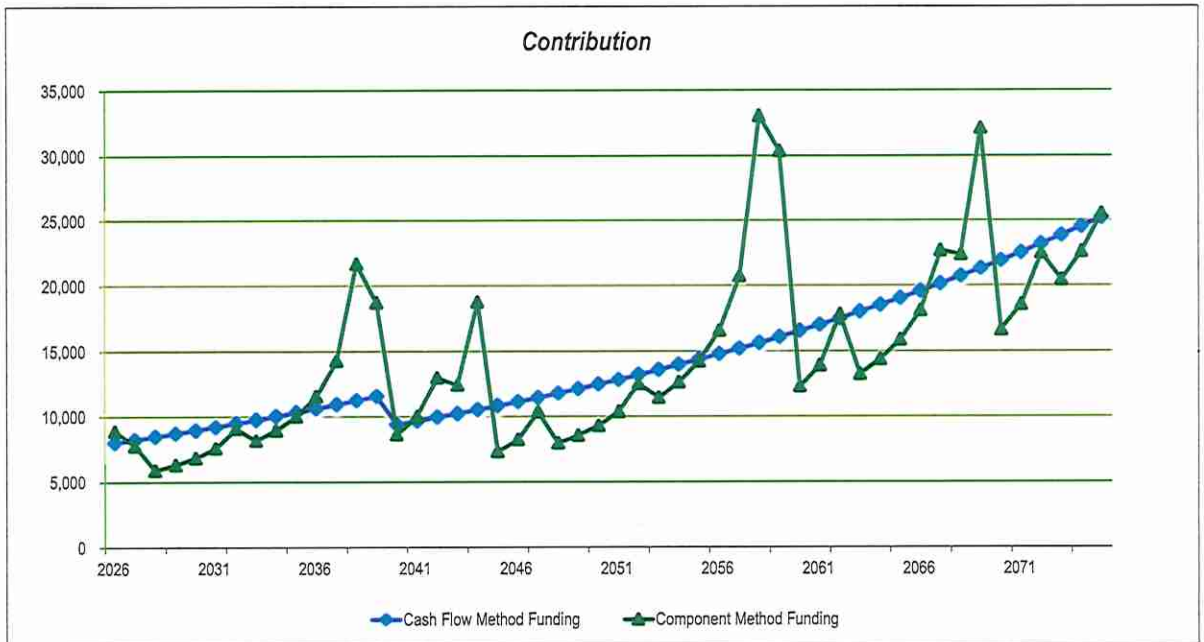
If component method calculations are included note how column (17) contributions vary from one year to the next.

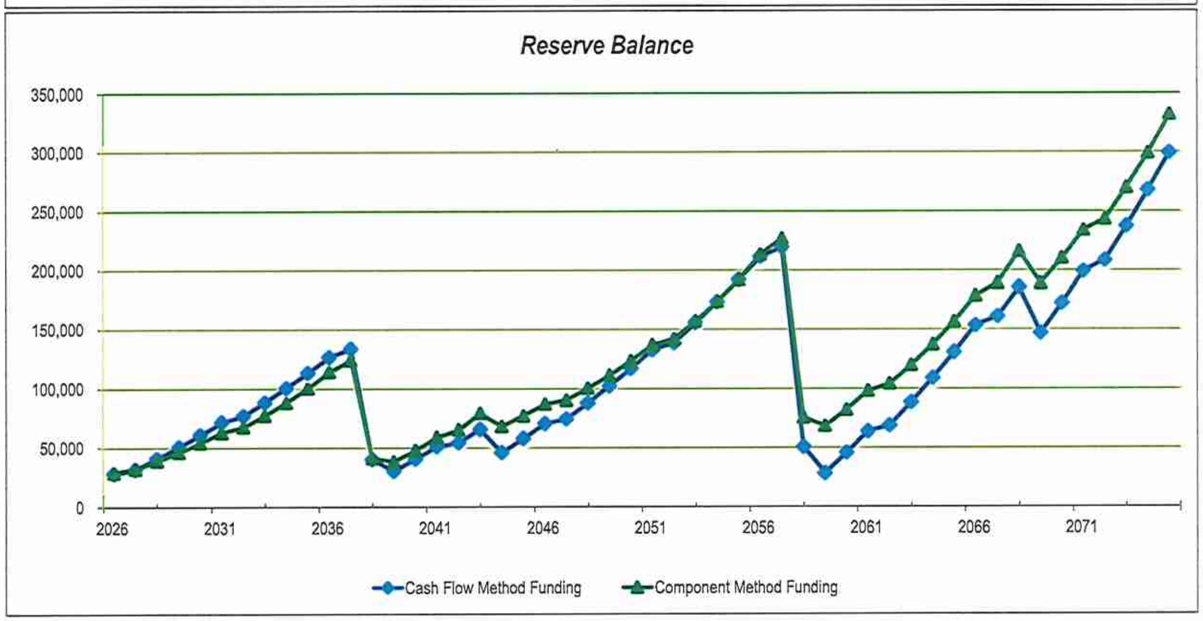
A highlighted cell in column (14) indicates future contributions from that year on will vary from past contributions, either due to inflation or work accomplished.

A **PM+** study will accelerate early year contributions (column 14) to build up the reserves when it suspects the association may not have sufficient funds set-aside to provide for future perdictable expenses as well as contingencies.

50 YEAR FINANCIAL PLAN(S)

FY	Expenses		Cash Flow Method Funding			Component Method Funding		
	Annual *	Cumulative	Interest	Contr'btn	Balance	Interest	Contr'btn	Balance
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
COH					$19,480			$19,480
2026	0	0	480	8,000	27,960	480	8,880	28,840
2027	5,340	5,340	690	8,230	31,540	720	7,750	31,970
2028	0	5,340	780	8,470	40,790	790	5,860	38,620
2029	0	5,340	1,010	8,710	50,510	960	6,300	45,880
2030	0	5,340	1,250	8,960	60,720	1,140	6,820	53,840
2031	0	5,340	1,510	9,220	71,450	1,340	7,570	62,750
2032	6,150	11,490	1,770	9,480	76,550	1,560	9,080	67,240
2033	0	11,490	1,900	9,750	88,200	1,670	8,140	77,050
2034	0	11,490	2,190	10,030	100,420	1,910	8,940	87,900
2035	0	11,490	2,490	10,320	113,230	2,180	10,000	100,080
2036	0	11,490	2,810	10,620	126,660	2,480	11,540	114,100
2037	7,080	18,570	3,140	10,920	133,640	2,830	14,270	124,120
2038	108,130	126,700	3,310	11,230	40,050	3,080	21,690	40,760
2039	22,510	149,210	990	11,550	30,080	1,010	18,700	37,960
2040	0	149,210	750	9,400	40,230	940	8,620	47,520
2041	0	149,210	1,000	9,670	50,900	1,180	10,000	58,700
2042	8,150	157,360	1,260	9,950	53,960	1,460	12,970	64,980
2043	0	157,360	1,340	10,230	65,530	1,610	12,400	78,990
2044	31,980	189,340	1,630	10,520	45,700	1,960	18,760	67,730
2045	0	189,340	1,130	10,820	57,650	1,680	7,300	76,710
2046	0	189,340	1,430	11,130	70,210	1,900	8,210	86,820
2047	9,380	198,720	1,740	11,450	74,020	2,150	10,370	89,960
2048	0	198,720	1,840	11,780	87,640	2,230	7,960	100,150
2049	0	198,720	2,170	12,120	101,930	2,480	8,560	111,190
2050	0	198,720	2,530	12,470	116,930	2,760	9,300	123,250
2051	0	198,720	2,900	12,830	132,660	3,060	10,370	136,680
2052	10,800	209,520	3,290	13,200	138,350	3,390	12,530	141,800
2053	0	209,520	3,430	13,580	155,360	3,520	11,440	156,760
2054	0	209,520	3,850	13,970	173,180	3,890	12,640	173,290
2055	0	209,520	4,290	14,370	191,840	4,300	14,240	191,830
2056	0	209,520	4,760	14,780	211,380	4,760	16,570	213,160
2057	12,440	221,960	5,240	15,200	219,380	5,290	20,730	226,740
2058	190,060	412,020	5,440	15,630	50,390	5,620	33,050	75,350
2059	39,560	451,580	1,250	16,080	28,160	1,870	30,370	68,030
2060	0	451,580	700	16,540	45,400	1,690	12,280	82,000
2061	0	451,580	1,130	17,010	63,540	2,030	13,910	97,940
2062	14,320	465,900	1,580	17,500	68,300	2,430	17,820	103,870
2063	0	465,900	1,690	18,000	87,990	2,580	13,260	119,710
2064	0	465,900	2,180	18,510	108,680	2,970	14,370	137,050
2065	0	465,900	2,700	19,040	130,420	3,400	15,860	156,310
2066	0	465,900	3,230	19,580	153,230	3,880	18,100	178,290
2067	16,490	482,390	3,800	20,140	160,680	4,420	22,700	188,920
2068	0	482,390	3,980	20,720	185,380	4,690	22,390	216,000
2069	64,720	547,110	4,600	21,310	146,570	5,360	32,110	188,750
2070	0	547,110	3,630	21,920	172,120	4,680	16,630	210,060
2071	0	547,110	4,270	22,550	198,940	5,210	18,570	233,840
2072	18,990	566,100	4,930	23,190	208,070	5,800	22,510	243,160
2073	0	566,100	5,160	23,850	237,080	6,030	20,440	269,630
2074	0	566,100	5,880	24,530	267,490	6,690	22,640	298,960
2075	0	566,100	6,630	25,230	299,350	7,410	25,570	331,940





APPENDIX D

TABLE OF REPAIR/REPLACEMENT RESERVES and YEARS 1-10 EXPENSES

COMPONENT	APPROX'MT QUANTITY		USEFUL LIFE	AVG REM (YRS)	ESTIMATED COST IN CURRENT $	DISTR'BTN OF COH AS OF 1-Jul-25	BALANCE NEEDED TO FUND RESERVE	FY26 CONTRIBUTION CASH FLOW METHODS	FY26 CONTRIBUTION COMPONENT METHODS	EXPENSES YEARS 1 - 10: 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)										
PIPESTEMS/EYEBROWS																			
EAST SIDE																			
PIPESTEM-WINDY HOLLOW CIRCLE (15132-15144)																			
PREVENTIVE MAINTENANCE	319	SY	4	1	1,180	150	1,030	500	1,030	1,180	0	0	0	1,320	0	0	0	1,480	0
PAVEMENT OVERLAY	319	SY	18	13	7,650	960	6,690	250	510	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	32	SY	18	13	1,210	150	1,060	40	80	0	0	0	0	0	0	0	0	0	0
PIPESTEM-WINDY HOLLOW CIRCLE (15176-15180)																			
PREVENTIVE MAINTENANCE	211	SY	4	1	780	100	680	330	680	780	0	0	0	0	0	0	0	980	0
PAVEMENT OVERLAY	211	SY	18	5	5,070	640	4,430	430	890	0	0	0	0	5,680	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	21	SY	18	5	800	100	700	70	140	0	0	0	0	900	0	0	0	0	0
PIPESTEM-ARCADIAN SHORE CT (8040-8043)																			
PREVENTIVE MAINTENANCE	122	SY	4	1	450	60	390	190	390	450	0	0	0	0	0	0	0	560	0
PAVEMENT OVERLAY	122	SY	18	5	2,930	370	2,560	250	510	0	0	0	0	3,280	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	12	SY	18	5	460	60	400	40	80	0	0	0	0	510	0	0	0	0	0
PIPESTEM-AMSTERDAM CT (7960-8000)																			
PREVENTIVE MAINTENANCE	488	SY	4	1	1,800	230	1,570	760	1,570	1,800	0	0	0	0	0	0	2,190	0	0
PAVEMENT OVERLAY	488	SY	18	4	11,700	1,470	10,230	1,250	2,560	0	0	0	12,730	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	49	SY	18	4	1,850	230	1,620	200	410	0	0	0	2,010	0	0	0	0	0	0
PIPESTEM-AMSTERDAM CT (8040-8080)																			
PREVENTIVE MAINTENANCE	443	SY	4	1	1,640	210	1,430	700	1,430	1,640	0	0	0	0	0	0	2,000	0	0
PAVEMENT OVERLAY	443	SY	18	4	10,640	1,340	9,300	1,130	2,330	0	0	0	11,580	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	44	SY	18	4	1,680	210	1,470	180	370	0	0	0	1,830	0	0	0	0	0	0
WEST SIDE																			
TURTLE POINT DRIVE (GATEHOUSE TO CIRCLE)																			
EYEBROW N.W. SIDE (15634-42)																			
PREVENTIVE MAINTENANCE	710	SY	4	1	2,630	330	2,300	1,120	2,300	2,630	0	0	0	2,940	0	0	0	3,300	0
PAVEMENT OVERLAY	710	SY	18	12	17,040	2,140	14,900	610	1,240	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	71	SY	18	12	2,700	340	2,360	100	200	0	0	0	0	0	0	0	0	0	0
EYEBROW S.E. SIDE (15625-53)																			
PREVENTIVE MAINTENANCE	917	SY	4	1	3,390	430	2,960	1,440	2,960	3,390	0	0	0	3,790	0	0	0	4,250	0
PAVEMENT OVERLAY	917	SY	18	12	22,010	2,770	19,240	780	1,600	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	92	SY	18	12	3,480	440	3,040	120	250	0	0	0	0	0	0	0	0	0	0
PIPESTEM SNEAD LOOP CT (8165-8171)																			
PREVENTIVE MAINTENANCE	612	SY	4	1	2,270	290	1,980	960	1,980	2,270	0	0	0	0	0	0	2,770	0	0
PAVEMENT OVERLAY	612	SY	18	4	14,690	1,850	12,840	1,560	3,210	0	0	0	15,990	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	61	SY	18	4	2,330	290	2,040	250	510	0	0	0	2,540	0	0	0	0	0	0
PIPESTEM HANCOCK CT (8313-8318)																			
PREVENTIVE MAINTENANCE	422	SY	4	2	1,560	200	1,360	330	680	0	1,600	0	0	0	1,800	0	0	0	2,010
PAVEMENT OVERLAY	422	SY	18	16	10,130	1,270	8,860	270	550	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	42	SY	18	16	1,600	200	1,400	40	90	0	0	0	0	0	0	0	0	0	0
PIPESTEM LINK HILLS LOOP (8510-8526)																			
PREVENTIVE MAINTENANCE	887	SY	4	2	3,280	410	2,870	700	1,440	0	3,370	0	0	0	0	0	0	0	4,230
PAVEMENT OVERLAY	887	SY	18	6	21,280	2,680	18,600	1,510	3,100	0	0	0	0	0	24,500	0	0	0	0
BASE/SUB-BASE/REPAIRS	89	SY	18	6	3,370	420	2,950	240	490	0	0	0	0	0	3,880	0	0	0	0
PIPESTEM LINK HILLS LOOP (8460-8472)																			
PREVENTIVE MAINTENANCE	697	SY	4	2	2,580	320	2,260	550	1,130	0	2,650	0	0	0	0	0	0	0	3,330
PAVEMENT OVERLAY	697	SY	18	6	16,720	2,100	14,620	1,190	2,440	0	0	0	0	0	19,250	0	0	0	0
BASE/SUB-BASE/REPAIRS	70	SY	18	6	2,650	330	2,320	190	390	0	0	0	0	0	3,050	0	0	0	0
PIPESTEM ROXBOROUGH LOOP (8280-8290)																			
PREVENTIVE MAINTENANCE	401	SY	4	1	1,480	190	1,290	630	1,290	0	0	0	0	0	0	1,750	0	0	0
PAVEMENT OVERLAY	401	SY	18	3	9,630	1,210	8,420	1,370	2,810	0	0	10,190	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	40	SY	18	3	1,520	190	1,330	220	440	0	0	1,610	0	0	0	0	0	0	0
PIPESTEM SPYGLASS HILL LOOP 15735-15747																			
PREVENTIVE MAINTENANCE	622	SY	4	1	2,300	290	2,010	980	2,010	2,300	0	0	0	0	0	0	0	2,880	0
PAVEMENT OVERLAY	622	SY	18	5	14,930	1,880	13,050	1,270	2,610	0	0	0	0	16,710	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	62	SY	18	5	2,360	300	2,060	200	410	0	0	0	0	2,640	0	0	0	0	0
PIPESTEM SPYGLASS HILL LOOP (OVERLOOK CIRCLE) 15842-15862																			
PREVENTIVE MAINTENANCE	1,176	SY	4	3	4,350	550	3,800	620	1,270	0	0	4,600	0	0	0	5,150	0	0	0

TABLE OF REPAIR/REPLACEMENT RESERVES and YEARS 1-10 EXPENSES

COMPONENT	APPROX'MT QUANTITY		USEFUL LIFE AVG (YRS)	REM	ESTIMATED COST IN CURRENT $	DISTR'BTN OF COH AS OF 1-Jul-25	BALANCE NEEDED TO FUND RESERVE	FY26 CONTRIBUTION CASH FLOW METHODS	FY26 CONTRIBUTION COMPONENT METHODS	EXPENSES YEARS 1 - 10 2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)										
PAVEMENT OVERLAY	1,176	SY	18	14	28,220	3,550	24,670	860	1,760	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	118	SY	18	14	4,470	560	3,910	140	280	0	0	0	0	0	0	0	0	0	0
PIPESTEM SPYGLASS HILL LOOP & 15872-15880																			
PREVENTIVE MAINTENANCE	966	SY	4	3	3,570	450	3,120	510	1,040	0	0	3,780	0	0	0	4,230	0	0	0
PAVEMENT OVERLAY	966	SY	18	16	23,180	2,920	20,260	620	1,270	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	97	SY	18	16	3,670	460	3,210	100	200	0	0	0	0	0	0	0	0	0	0
TOTAL PIPESTEMS/EYEBROWS PAVEMENTS					283,230	35,640	247,590	25,800	52,930										
TOTAL RESERVES					$283,230	$35,640	$247,590	$25,800	$52,930	$16,440	$7,620	$20,180	$46,680	$37,770	$52,480	$11,130	$6,960	$13,450	$9,570

Notes:
All dollars rounded to nearest $10. Totals may not add due to rounding.
One year remaining useful life indicates component useful life is used up.

YEARS 11-30 EXPENSES

COMPONENT	USEFUL LIFE AVG (YRS)	REM	ESTIMATED COST IN CURRENT $	EXPENSES YEARS 11 - 30																			
				2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
(1)	(3)	(4)	(5)																				
PIPESTEMS/EYEBROWS																							
EAST SIDE																							
PIPESTEM-WINDY HOLLOW CIRCLE (15132-15144)																							
PREVENTIVE MAINTENANCE	4	1	1,180	0	0	0	0	0	0	1,850	0	0	0	2,070	0	0	0	2,320	0	0	0	2,600	0
PAVEMENT OVERLAY	18	13	7,650	0	0	10,730	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	13	1,210	0	0	1,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PIPESTEM-WINDY HOLLOW CIRCLE (15176-15180)																							
PREVENTIVE MAINTENANCE	4	1	780	0	0	1,090	0	0	0	1,220	0	0	0	1,370	0	0	0	0	0	1,620	0	0	0
PAVEMENT OVERLAY	18	5	5,070	0	0	0	0	0	0	0	0	0	0	0	0	9,430	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	5	800	0	0	0	0	0	0	0	0	0	0	0	0	1,490	0	0	0	0	0	0	0
PIPESTEM-ARCADIAN SHORE CT (8040-8043)																							
PREVENTIVE MAINTENANCE	4	1	450	0	0	630	0	0	0	710	0	0	0	790	0	0	0	0	0	940	0	0	0
PAVEMENT OVERLAY	18	5	2,930	0	0	0	0	0	0	0	0	0	0	0	0	5,450	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	5	460	0	0	0	0	0	0	0	0	0	0	0	0	860	0	0	0	0	0	0	0
PIPESTEM-AMSTERDAM CT (7960-8000)																							
PREVENTIVE MAINTENANCE	4	1	1,800	0	2,450	0	0	0	2,750	0	0	0	3,080	0	0	0	0	0	3,640	0	0	0	4,080
PAVEMENT OVERLAY	18	4	11,700	0	0	0	0	0	0	0	0	0	0	0	21,150	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	4	1,850	0	0	0	0	0	0	0	0	0	0	0	3,340	0	0	0	0	0	0	0	0
PIPESTEM-AMSTERDAM CT (8040-8080)																							
PREVENTIVE MAINTENANCE	4	1	1,640	0	2,240	0	0	0	2,500	0	0	0	2,800	0	0	0	0	0	3,320	0	0	0	3,720
PAVEMENT OVERLAY	18	4	10,640	0	0	0	0	0	0	0	0	0	0	0	19,240	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	4	1,680	0	0	0	0	0	0	0	0	0	0	0	3,040	0	0	0	0	0	0	0	0
WEST SIDE																							
TURTLE POINT DRIVE (GATEHOUSE TO CIRCLE)																							
EYEBROW N.W. SIDE (15634-42)																							
PREVENTIVE MAINTENANCE	4	1	2,630	0	0	0	0	0	4,010	0	0	0	4,490	0	0	0	5,030	0	0	0	5,630	0	0
PAVEMENT OVERLAY	18	12	17,040	0	23,240	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38,600
BASE/SUB-BASE/REPAIRS	18	12	2,700	0	3,680	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,120
EYEBROW S.E. SIDE (15625-53)																							
PREVENTIVE MAINTENANCE	4	1	3,390	0	0	0	0	0	5,170	0	0	0	5,790	0	0	0	6,480	0	0	0	7,260	0	0
PAVEMENT OVERLAY	18	12	22,010	0	30,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49,860
BASE/SUB-BASE/REPAIRS	18	12	3,480	0	4,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,880
PIPESTEM SNEAD LOOP CT (8165-8171)																							
PREVENTIVE MAINTENANCE	4	1	2,270	0	3,100	0	0	0	3,470	0	0	0	3,880	0	0	0	0	0	4,590	0	0	0	5,140
PAVEMENT OVERLAY	18	4	14,690	0	0	0	0	0	0	0	0	0	0	0	26,560	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	4	2,330	0	0	0	0	0	0	0	0	0	0	0	4,210	0	0	0	0	0	0	0	0
PIPESTEM HANCOCK CT (8313-8318)																							
PREVENTIVE MAINTENANCE	4	2	1,560	0	0	0	2,250	0	0	0	0	0	2,670	0	0	0	2,980	0	0	0	3,340	0	0
PAVEMENT OVERLAY	18	16	10,130	0	0	0	0	0	15,460	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	16	1,600	0	0	0	0	0	2,440	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PIPESTEM LINK HILLS LOOP (8510-8526)																							
PREVENTIVE MAINTENANCE	4	2	3,280	0	0	0	4,730	0	0	0	5,300	0	0	0	5,930	0	0	0	0	0	7,020	0	0
PAVEMENT OVERLAY	18	6	21,280	0	0	0	0	0	0	0	0	0	0	0	0	0	40,700	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	6	3,370	0	0	0	0	0	0	0	0	0	0	0	0	0	6,450	0	0	0	0	0	0
PIPESTEM LINK HILLS LOOP (8460-8472)																							
PREVENTIVE MAINTENANCE	4	2	2,580	0	0	0	3,720	0	0	0	4,170	0	0	0	4,660	0	0	0	0	0	5,520	0	0
PAVEMENT OVERLAY	18	6	16,720	0	0	0	0	0	0	0	0	0	0	0	0	0	31,980	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	6	2,650	0	0	0	0	0	0	0	0	0	0	0	0	0	5,070	0	0	0	0	0	0
PIPESTEM ROXBOROUGH LOOP (8280-8290)																							
PREVENTIVE MAINTENANCE	4	1	1,480	1,960	0	0	0	2,200	0	0	0	2,460	0	0	0	0	0	2,910	0	0	0	3,260	0
PAVEMENT OVERLAY	18	3	9,630	0	0	0	0	0	0	0	0	0	0	16,930	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	3	1,520	0	0	0	0	0	0	0	0	0	0	2,670	0	0	0	0	0	0	0	0	0
PIPESTEM SPYGLASS HILL LOOP 15735-15747																							
PREVENTIVE MAINTENANCE	4	1	2,300	0	0	3,230	0	0	0	3,610	0	0	0	4,040	0	0	0	0	0	4,790	0	0	0
PAVEMENT OVERLAY	18	5	14,930	0	0	0	0	0	0	0	0	0	0	0	0	27,760	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	5	2,360	0	0	0	0	0	0	0	0	0	0	0	0	4,390	0	0	0	0	0	0	0
PIPESTEM SPYGLASS HILL LOOP (OVERLOOK CIRCLE) 15842-15862																							
PREVENTIVE MAINTENANCE	4	3	4,350	5,770	0	0	0	0	0	0	7,030	0	0	0	7,860	0	0	0	8,800	0	0	0	9,850
PAVEMENT OVERLAY	18	14	28,220	0	0	0	40,720	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	14	4,470	0	0	0	6,450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PIPESTEM SPYGLASS HILL LOOP & 15872-15880																							
PREVENTIVE MAINTENANCE	4	3	3,570	4,730	0	0	0	0	0	0	0	0	6,100	0	0	0	6,830	0	0	0	7,640	0	0
PAVEMENT OVERLAY	18	16	23,180	0	0	0	0	0	35,380	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE/SUB-BASE/REPAIRS	18	16	3,670	0	0	0	0	0	5,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0

YEARS 11-30 EXPENSES

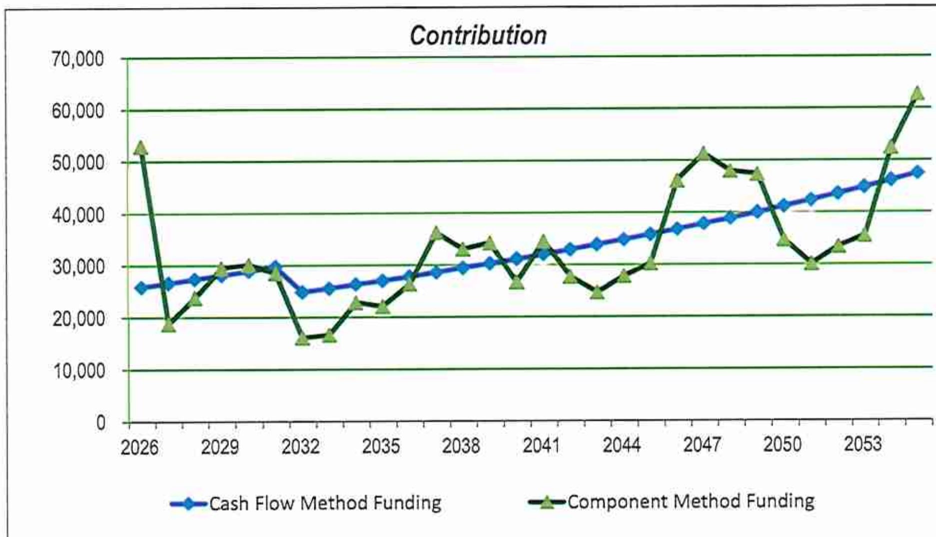
COMPONENT	USEFUL LIFE AVG (YRS)	REM	ESTIMATED COST IN CURRENT $	EXPENSES YEARS 11 - 30																			
				2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055
(1)	(3)	(4)	(5)																				
TOTAL PIPESTEMS/EYEBROWS PAVEMENTS			283,230																				
TOTAL RESERVES			$283,230	$12,460	$69,470	$17,380	$57,870	$2,200	$76,780	$7,390	$16,500	$2,460	$28,810	$27,870	$95,990	$49,380	$105,520	$5,230	$20,350	$7,350	$36,410	$5,860	$125,250

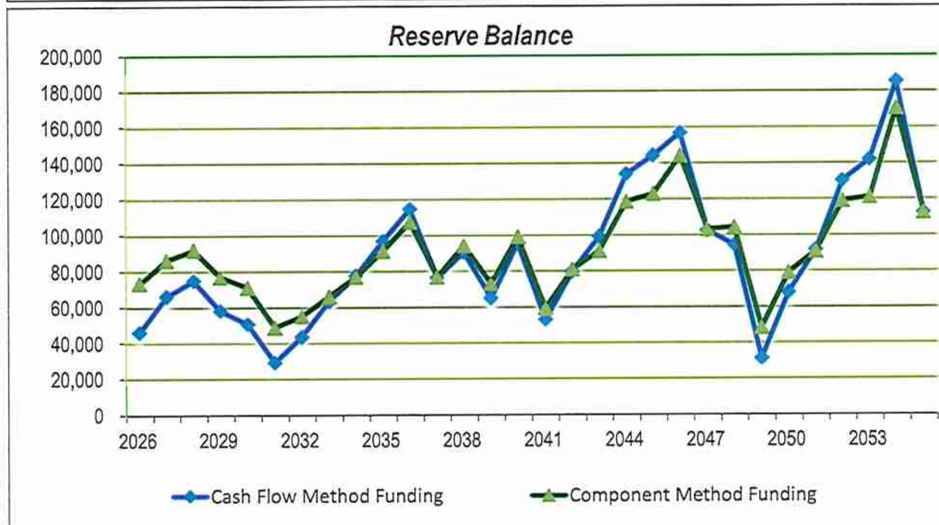
Notes:
All dollars rounded to nearest $10. Totals may not add due to rounding.
One year remaining useful life indicates component useful life is used up.

30 YEAR FINANCIAL PLAN(S)

FY	Expenses		Cash Flow Method Funding			Component Method Funding		
	Annual *	Cumulative	Interest	Contr'btn	Balance	Interest	Contr'btn	Balance
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
COH					$35,640			$35,640
2026	16,440	16,440	880	25,800	45,880	880	52,930	73,010
2027	7,620	24,060	1,140	26,540	65,940	1,810	18,760	85,960
2028	20,180	44,240	1,640	27,300	74,700	2,130	23,730	91,640
2029	46,680	90,920	1,850	28,080	57,950	2,270	29,440	76,670
2030	37,770	128,690	1,440	28,880	50,500	1,900	30,060	70,860
2031	52,480	181,170	1,250	29,710	28,980	1,760	28,430	48,570
2032	11,130	192,300	720	24,800	43,370	1,200	16,100	54,740
2033	6,960	199,260	1,080	25,510	63,000	1,360	16,640	65,780
2034	13,450	212,710	1,560	26,240	77,350	1,630	22,780	76,740
2035	9,570	222,280	1,920	26,990	96,690	1,900	21,980	91,050
2036	12,460	234,740	2,400	27,760	114,390	2,260	26,250	107,100
2037	69,470	304,210	2,840	28,550	76,310	2,660	36,210	76,500
2038	17,380	321,590	1,890	29,370	90,190	1,900	33,000	94,020
2039	57,870	379,460	2,240	30,210	64,770	2,330	34,200	72,680
2040	2,200	381,660	1,610	31,070	95,250	1,800	26,630	98,910
2041	76,780	458,440	2,360	31,960	52,790	2,450	34,520	59,100
2042	7,390	465,830	1,310	32,870	79,580	1,470	27,600	80,780
2043	16,500	482,330	1,970	33,810	98,860	2,000	24,610	90,890
2044	2,460	484,790	2,450	34,780	133,630	2,250	27,730	118,410
2045	28,810	513,600	3,310	35,770	143,900	2,940	30,130	122,670
2046	27,870	541,470	3,570	36,790	156,390	3,040	46,130	143,970
2047	95,990	637,460	3,880	37,840	102,120	3,570	51,280	102,830
2048	49,380	686,840	2,530	38,920	94,190	2,550	47,920	103,920
2049	105,520	792,360	2,340	40,030	31,040	2,580	47,270	48,250
2050	5,230	797,590	770	41,170	67,750	1,200	34,640	78,860
2051	20,350	817,940	1,680	42,350	91,430	1,960	30,040	90,510
2052	7,350	825,290	2,270	43,560	129,910	2,240	33,330	118,730
2053	36,410	861,700	3,220	44,810	141,530	2,940	35,500	120,760
2054	5,860	867,560	3,510	46,090	185,270	2,990	52,440	170,330
2055	125,250	992,810	4,590	47,410	112,020	4,220	62,720	112,020

SUMMARY	Interest	Contr'btn	Balance	Interest	Contr'btn	Balance
30-Year Income	64,220	1,004,970		66,190	1,003,000	
Years 1-30 Min Threshold			28,980			48,250
Years 1-30 Max Threshold			185,270			170,330
Years 31-50 Min Threshold			20,600			74,430
Years 31-50 Max Threshold			272,790			269,290





Notes:

* An annual average cost. Expenditures can change from year-to-year depending on when actual work is done.

Contribution and projections are based on the study fiscal year and will change if estimated cost, useful life, amount-on-hand, contribution and contingency to be preserved change.

Data should be considered a more accurate projection for years 1 - 5 than the out-years.

Minimum threshold may not have sufficient funds to pay for all contingencies if one or more occurs, funding from other sources may be needed.

If component method calculations are included note how column (17) contributions vary from one year to the next.

A highlighted cell in column (14) indicates future contributions from that year on will vary from past contributions, either due to inflation or work accomplished.

A **PM+** study will accelerate early year contributions (column 14) to build up the reserves when it suspects the association may not have sufficient funds set-aside to provide for future perdictable expenses as well as contingencies.

50 YEAR FINANCIAL PLAN(S)

FY	Expenses		Cash Flow Method Funding			Component Method Funding		
	Annual *	Cumulative	Interest	Contr'btn	Balance	Interest	Contr'btn	Balance
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
COH					$35,640			$35,640
2026	16,440	16,440	880	25,800	45,880	880	52,930	73,010
2027	7,620	24,060	1,140	26,540	65,940	1,810	18,760	85,960
2028	20,180	44,240	1,640	27,300	74,700	2,130	23,730	91,640
2029	46,680	90,920	1,850	28,080	57,950	2,270	29,440	76,670
2030	37,770	128,690	1,440	28,880	50,500	1,900	30,060	70,860
2031	52,480	181,170	1,250	29,710	28,980	1,760	28,430	48,570
2032	11,130	192,300	720	24,800	43,370	1,200	16,100	54,740
2033	6,960	199,260	1,080	25,510	63,000	1,360	16,640	65,780
2034	13,450	212,710	1,560	26,240	77,350	1,630	22,780	76,740
2035	9,570	222,280	1,920	26,990	96,690	1,900	21,980	91,050
2036	12,460	234,740	2,400	27,760	114,390	2,260	26,250	107,100
2037	69,470	304,210	2,840	28,550	76,310	2,660	36,210	76,500
2038	17,380	321,590	1,890	29,370	90,190	1,900	33,000	94,020
2039	57,870	379,460	2,240	30,210	64,770	2,330	34,200	72,680
2040	2,200	381,660	1,610	31,070	95,250	1,800	26,630	98,910
2041	76,780	458,440	2,360	31,960	52,790	2,450	34,520	59,100
2042	7,390	465,830	1,310	32,870	79,580	1,470	27,600	80,780
2043	16,500	482,330	1,970	33,810	98,860	2,000	24,610	90,890
2044	2,460	484,790	2,450	34,780	133,630	2,250	27,730	118,410
2045	28,810	513,600	3,310	35,770	143,900	2,940	30,130	122,670
2046	27,870	541,470	3,570	36,790	156,390	3,040	46,130	143,970
2047	95,990	637,460	3,880	37,840	102,120	3,570	51,280	102,830
2048	49,380	686,840	2,530	38,920	94,190	2,550	47,920	103,920
2049	105,520	792,360	2,340	40,030	31,040	2,580	47,270	48,250
2050	5,230	797,590	770	41,170	67,750	1,200	34,640	78,860
2051	20,350	817,940	1,680	42,350	91,430	1,960	30,040	90,510
2052	7,350	825,290	2,270	43,560	129,910	2,240	33,330	118,730
2053	36,410	861,700	3,220	44,810	141,530	2,940	35,500	120,760
2054	5,860	867,560	3,510	46,090	185,270	2,990	52,440	170,330
2055	125,250	992,810	4,590	47,410	112,020	4,220	62,720	112,020
2056	28,880	1,021,690	2,780	48,770	134,690	2,780	49,830	135,750
2057	104,690	1,126,380	3,340	50,160	83,500	3,370	57,160	91,590
2058	3,650	1,130,030	2,070	51,590	133,510	2,270	53,720	143,930
2059	127,590	1,257,620	3,310	53,070	62,300	3,570	61,420	81,330
2060	12,280	1,269,900	1,550	54,590	106,160	2,020	39,190	110,260
2061	27,390	1,297,290	2,630	56,150	137,550	2,730	40,220	125,820
2062	4,080	1,301,370	3,410	57,760	194,640	3,120	55,770	180,630
2063	47,860	1,349,230	4,830	59,410	211,020	4,480	53,520	190,770
2064	46,320	1,395,550	5,230	61,110	231,040	4,730	70,620	219,800
2065	159,490	1,555,040	5,730	62,860	140,140	5,450	85,720	151,480
2066	82,010	1,637,050	3,480	64,660	126,270	3,760	90,440	163,670
2067	175,310	1,812,360	3,130	66,510	20,600	4,060	82,010	74,430
2068	8,700	1,821,060	510	68,410	80,820	1,850	47,750	115,330
2069	33,810	1,854,870	2,000	70,370	119,380	2,860	47,990	132,370
2070	12,210	1,867,080	2,960	72,380	182,510	3,280	66,720	190,160
2071	60,520	1,927,600	4,530	74,450	200,970	4,720	62,310	196,670
2072	9,740	1,937,340	4,980	76,580	272,790	4,880	77,480	269,290
2073	208,070	2,145,410	6,770	78,770	150,260	6,680	103,280	171,180
2074	47,950	2,193,360	3,730	81,020	187,060	4,250	95,190	222,670
2075	173,930	2,367,290	4,640	83,340	101,110	5,520	98,390	152,650