



## Update "No-Site-Visit" Reserve Study



### Daniel Island POA DITA Daniel Island, SC

**Report #: 15074-5**  
**For Period Beginning: January 1, 2021**  
**Expires: December 31, 2021**

**Date Prepared: October 1, 2020**



---

**Hello, and welcome to your Reserve Study!**

**T**his Report is a valuable budget planning tool, for with it you control the future of your association. It contains all the fundamental information needed to understand your current and future Reserve obligations, the most significant expenditures your association will face.

**W**ith respect to Reserves, this Report will tell you "where you are," and "where to go from here."

**In this Report, you will find...**

- 1) A List of What you're Reserving For**
- 2) An Evaluation of your Reserve Fund Size and Strength**
- 3) A Recommended Multi-Year Reserve Funding Plan**

**More Questions?**

Visit our website at [www.ReserveStudy.com](http://www.ReserveStudy.com) or call us at:

704-960-1711



**ASSOCIATION  
RESERVES™**

---

## Table of Contents

<b>3-Minute Executive Summary</b>	<b>1</b>
Reserve Study Summary	1
Executive Summary (Component List)	3
<b>Introduction, Objectives, and Methodology</b>	<b>6</b>
Which Physical Assets are Funded by Reserves?	7
How do we establish Useful Life and Remaining Useful Life estimates?	7
How do we establish Current Repair/Replacement Cost Estimates?	7
How much Reserves are enough?	8
How much should we contribute?	9
What is our Recommended Funding Goal?	9
<b>Projected Expenses</b>	<b>10</b>
Annual Reserve Expenses Graph	10
<b>Reserve Fund Status &amp; Recommended Funding Plan</b>	<b>11</b>
Annual Reserve Funding Graph	11
30-Yr Cash Flow Graph	12
Percent Funded Graph	12
<b>Table Descriptions</b>	<b>13</b>
Budget Summary	14
Reserve Component List Detail	15
Component Significance	18
Accounting Tax Summary	21
30-Year Reserve Plan Summary	24
30-Year Income/Expense Detail	25
<b>Accuracy, Limitations, and Disclosures</b>	<b>37</b>
<b>Terms and Definitions</b>	<b>38</b>
<b>Component Details</b>	<b>39</b>
Administration	40
Gibbon St Park	41
Grove Park	42
Simmons Park	43
Beckon Park	44
Guggenheim Plaza	45
Balfour Park	46
Children's Park	47
Center Park	48
Cattle Trough Park	49
Trail System	50
Codner's Ferry Park	55
Butterfly Pond	56
Smythe Park	57
200 River Landing Drive	59
Ralston Grove	60

Commemorative Park	61
Barfield Park	62
Ithecaw Creek Fountain	63
Willtown Park	64
Ralston Cemetery	65
Mitchell Pier Treehouse	66
Saucy Jack Streetscape	67
Village Crossing Trail	68
Fish Tale	69
Miscellaneous	70

### 3- Minute Executive Summary

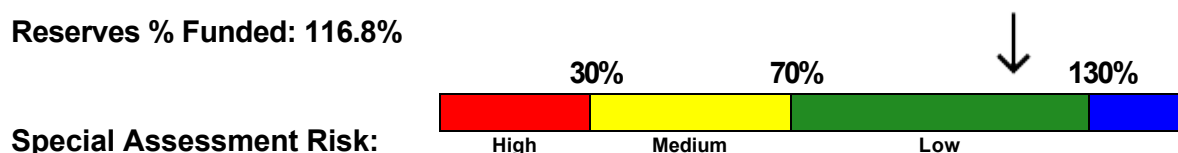
**Association:** Daniel Island POA  
**Location:** Daniel Island, SC  
**Report Period:** January 1, 2021 through December 31, 2021

**Assoc. #: 15074-5**  
**# of Units: 2,475**

#### Findings/Recommendations as-of: January 1, 2021

Project Starting Reserve Balance .....	\$1,545,115
Currently Fully Funding Reserve Balance .....	\$1,322,998
Percent Funded .....	116.8 %
Recommended 2021 Fully Funding Contributions .....	\$258,494
Recommended 2021 Special Assessments for Reserves .....	\$0
Most Recent Reserve Contribution Rate .....	\$254,925

Reserves % Funded: 116.8%



#### Economic Assumptions:

**Net Annual "After Tax" Interest Earnings Accruing to Reserves .....** 1.00 %  
**Annual Inflation Rate .....** 3.00 %

This report is an "Update, No-Site-Visit" Reserve Study based on a prior study prepared by Association Reserves for your 2020 Fiscal Year.

This Reserve Study was prepared or overseen by a credentialed Reserve Specialist (RS). As of the start of the initial fiscal year shown in this study, your Reserve fund is determined to be 116.8 % Funded. Based on this figure, the Client's risk of special assessments & deferred maintenance is currently Low. The objective of your multi-year Funding Plan is to Fully Fund your Reserves, where clients enjoy a low risk of such Reserve cash flow problems.

Based on this starting point, your anticipated future expenses, and your historical Reserve contribution rate, our recommendation is to increase your Reserve contributions to \$258,494 in the upcoming fiscal year. Going forward, the contribution rate recommended here should be increased as illustrated on the 30-yr Summary Table.

#### Reserve Funding Goals and Methodology:

This Reserve Study has been prepared using the "pooled" method of Reserve funding (also known as the cash flow method). The terms "full funding" and/or "fully funding" as used in this Reserve Study are based on the National Reserve Study Standards definition of full funding: "setting a Reserve funding goal to attain and maintain Reserves at or near 100 percent funded." (The definition and means of calculating percent-funded are addressed later in this report.)

**In some jurisdictions, the minimum amount of Reserve contributions required when using the pooled method of funding may be less than the amount recommended in this study. In other words, the required contribution must be at least enough to ensure that the total Reserve fund balance does not fall below \$0 at any point in the foreseeable future, based on the current projections. The National Reserve Study Standards label this funding goal as “baseline funding.”**

**In our opinion, the National Reserve Study Standards definition of fully funding not only complies with all relevant jurisdictional requirements, but is also more likely to provide an adequate "cushion" of accumulated funds, which will help mitigate financial risks in the event of higher-than-expected component costs, reduced component life expectancies, or other unforeseen negative circumstances. In our experience, Clients that choose to fund their Reserves using a baseline (or threshold) funding goal are significantly more likely to experience special assessments and deferred maintenance in the event of these circumstances.**

**For Clients using the “straight-line” method of Reserve funding (also known as the component method), an additional table may be added to the Reserve Study to provide alternate recommendations calculated using this method. By nature, the straight-line method may only be used to generate recommended contribution rates for one fiscal year at a time, and does not include any assumptions for interest earnings or inflationary cost increases. When using this method, the required contribution for each component is calculated by estimating the replacement cost for the component, subtracting any available funds already collected, and dividing the resulting difference (herein labeled as the “unfunded balance,” measured in dollars) by the remaining useful life of the component, measured in years. The resulting figure is the required amount to fund that component. For groups of like components (i.e. multiple individual roof components, all falling within a ‘roof reserve’), the individual contribution amounts are added together to determine the total amount required to fund the group as a whole.**

**For additional questions or to request more information about reserve funding goals and methods, please contact our office.**

# Executive Summary

15074-5

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
Administration				
2523	HVAC (Office) - Replace	15	13	\$6,150
2545	Computer/IT Equipment - Replace	4	2	\$16,400
2711	Carpeting - Replace	10	4	\$6,300
2743	Furnishings & Décor - Partial Repl	5	0	\$8,750
2755	Offices/Interiors - Remodel	20	4	\$35,400
Gibbon St Park				
2325	Wood Deck - Resurface	15	13	\$24,350
Grove Park				
2149	Concrete Fountain - Repair/Clean	10	4	\$2,450
2175	Park Lights - Replace	25	6	\$12,700
Simmons Park				
2137	Metal Fencing - Replace	30	10	\$16,900
2149	Water Features - Maintain	15	9	\$4,155
2171	Flag Pole - Replace	30	10	\$2,565
Beckon Park				
2147	Gazebo - Refurbish/Replace	20	3	\$12,850
Guggenheim Plaza				
2169	Sign/Reader Board - Replace	20	13	\$5,920
2181	Outdoor Furniture (New) - Allowance	12	10	\$9,745
2595	Pond Fountain - Replace	15	9	\$8,485
2595	Pond Fountains (New) - Replace	10	8	\$10,300
Balfour Park				
2147	Wooden Arches - Replace	15	0	\$4,110
2801	Playground Equipment - Replace	20	4	\$29,600
Center Park				
2175	Site Pole Lights - Replace	25	4	\$14,350
2801	Playground Eqpmt (All) - Replace	20	14	\$78,550
Cattle Trough Park				
2149	Concrete Fountain - Refurbish/Repai	15	9	\$2,670
2175	Ornamental Gas Lamps - Replace	25	5	\$9,480
Trail System				
2107	Concrete Sidewalks - Repair	5	3	\$15,400
2125	Asphalt Trails -Repair/Resurface	3	2	\$30,000
2139	Wood Fencing (Trails)- Replace	25	5	\$21,750
2177	Bollard Lights - Replace	20	2	\$38,500
2181	Trail Furn./Signage - Part. Replace	5	0	\$4,670
2191	Bridge #1 - Resurface	15	11	\$81,500
2191	Bridge #2 - Resurface	15	2	\$32,750
2191	Bridge #3 - Resurface	15	3	\$94,300
2191	Bridge #4 - Resurface	15	6	\$28,050
2191	Bridge #5 - Resurface	15	0	\$25,950
2191	Bridge #6 - Resurface	15	13	\$216,500
2192	Bridge #1 - Replace/Rebuild	30	11	\$106,100
2192	Bridge #2 - Replace/Rebuild	30	17	\$60,300

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2192	Bridge #3 - Replace/Rebuild	30	18	\$64,000
2192	Bridge #4 - Replace/Rebuild	30	21	\$37,600
2192	Bridge #5 - Replace/Rebuild	30	14	\$31,750
2192	Bridge #6 - Replace/Rebuild	30	14	\$280,500
2193	Boat Dock (Childrens) - Resurface	15	11	\$158,500
2194	Boat Dock (Childrens) - Replace	30	26	\$327,500
2195	Floating Dock (Childrens) - Replace	20	16	\$22,850
2196	Gangway - Replace	15	11	\$10,680
2727	Trail Fitness Eqpmt - Replace	12	9	\$22,100
Codner's Ferry Park				
2147	Arbor - Replace	20	18	\$4,110
2147	Picnic Shelter - Refurbish/Replace	10	8	\$9,640
2801	Playground Equipment - Replace	20	11	\$29,600
Butterfly Pond				
2147	Wood Trellis - Replace	20	1	\$3,080
2193	Pier/Dock - Repair/Resurface	15	1	\$49,500
2194	Pier/Dock - Replace/Rebuild	30	16	\$61,950
Smythe Park				
2119	Pavers - Partial Replace	40	26	\$119,200
2139	Site Fencing: Wood - Replace	25	11	\$15,450
2150	Fountain/Water Features - Refurbish	10	6	\$3,080
2167	Statues - Refurbish/Replace	20	15	\$12,700
2175	Gas Lanterns - Replace	20	6	\$10,615
2801	Playground Equipment - Replace	20	18	\$102,600
2849	Pier/Dock - Resurface	20	3	\$24,850
2851	Pier/Dock Structure - Replace	40	26	\$31,250
2852	Floating Dock - Replace	25	18	\$24,500
200 River Landing Drive				
2192	Metal Bridge - Replace/Rebuild	30	13	\$27,650
2595	Pond Fountains (Large) - Replace	10	6	\$20,500
2595	Pond Fountains (Small) - Replace	4	2	\$4,415
Ralston Grove				
2169	Sign/Monument - Refurbish/Replace	20	16	\$15,900
2801	Playground Equipment - Replace	15	13	\$20,550
Commemorative Park				
2146	Arbor - Repair/Replace	15	11	\$4,110
2169	Signage - Refurbish/Replace	20	16	\$5,135
Barfield Park				
2147	Picnic Shelter - Refurbish	20	18	\$11,775
2383	Metal Roof - Replace	30	11	\$8,675
Ithecaw Creek Fountain				
2150	Fountain/Water Feature - Refurbish	15	0	\$11,850
Willtown Park				
2107	Concrete Sidewalks - Partial Repair	3	0	\$4,150
2139	Site Fencing (Wood) - Replace	20	13	\$8,680
2308	Playground Shades - Replace	15	8	\$9,210
2801	Swingsets - Replace	20	13	\$5,900
Ralston Cemetery				



#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2137	Metal Gate - Replace	25	12	\$6,250
2139	Site Fencing (Wood) - Replace	25	12	\$3,000
Mitchell Pier Treehouse				
2801	Treehouse Structure - Replace	20	4	\$65,250
Saucy Jack Streetscape				
2123	Asphalt - Seal/Repair	4	1	\$6,500
2125	Asphalt - Resurface	20	9	\$21,650
Village Crossing Trail				
2139	Site Fencing (Wood) - Replace	20	16	\$15,700
Fish Tale				
2169	Sign/Monument - Refurbish/Replace	20	16	\$5,905
Miscellaneous				
2107	Concrete Sidewalks - Repair	10	4	\$13,850
2135	Railing (Island Park Dr) - Replace	25	9	\$22,750
2150	Water Fountain - Replace	15	14	\$8,600
2166	Directional Signs - Replace	15	7	\$52,350
2169	526 Signage - Replace	20	14	\$54,000
2169	Sign Posts/Sets - Replace	20	4	\$24,650
2172	Banner Signs - Replace	8	2	\$60,000
2179	Landscape Lights - Partial Replace	7	6	\$12,350
2181	Outdoor/Site Furniture - Replace	5	4	\$8,000
2587	Irrigation System - Repair/Refurb	4	3	\$5,000
<b>90 Total Funded Components</b>				

Note 1: Yellow highlighted line items are expected to require attention in this initial year, green highlighted items are expected to occur within the first-five years.

## Introduction



A Reserve Study is the art and science of anticipating, and preparing for, an association's major common area repair and replacement expenses. Partially art, because in this field we are making projections about the future. Partially science, because our work is a combination of research and well-defined computations, following consistent National Reserve Study Standard principles.

The foundation of this and every Reserve Study is your Reserve Component List (what you are reserving for). This is because the Reserve Component List defines the *scope and schedule* of all your anticipated upcoming Reserve projects. Based on that List and your starting balance, we calculate the association's Reserve Fund Strength (reported in terms of "Percent Funded"). Then we compute a Reserve Funding Plan to provide for the Reserve needs of the association. These form the three results of your Reserve Study.



Reserve contributions are not “for the future”. Reserve contributions are designed to offset the ongoing, daily deterioration of your Reserve assets. Done well, a stable, budgeted Reserve Funding Plan will collect sufficient funds from the owners who enjoyed the use of those assets, so the association is financially prepared for the irregular expenditures scattered through future years when those projects eventually require replacement.

## Methodology



For this [Update No-Site-Visit Reserve Study](#), we started with a review of your prior Reserve Study, then looked into recent Reserve expenditures, evaluated how expenditures are handled (ongoing maintenance vs Reserves), and researched any well-established association

precedents. We updated and adjusted your Reserve Component List on the basis of time elapsed since the last Reserve Study and interviews with association representatives.

## *Which Physical Assets are Funded by Reserves?*

There is a national-standard four-part test to determine which expenses should appear in your Reserve Component List. First, it must be a common area maintenance responsibility. Second, the component must have a limited life. Third, the remaining life must be predictable (or it by definition is a *surprise* which cannot be accurately anticipated). Fourth, the component must be above a minimum threshold cost (often between .5% and 1% of an association's total budget). This limits Reserve



Components to major, predictable expenses. Within this framework, it is inappropriate to include *lifetime* components, unpredictable expenses (such as damage due to fire, flood, or earthquake), and expenses more appropriately handled from the Operational Budget or as an insured loss.

## *How do we establish Useful Life and Remaining Useful Life estimates?*

- 1) Visual Inspection (observed wear and age)
- 2) Association Reserves database of experience
- 3) Client History (install dates & previous life cycle information)
- 4) Vendor Evaluation and Recommendation

## *How do we establish Current Repair/Replacement Cost Estimates?*

In this order...

- 1) Actual client cost history, or current proposals
- 2) Comparison to Association Reserves database of work done at similar associations
- 3) Vendor Recommendations
- 4) Reliable National Industry cost estimating guidebooks

## How much Reserves are enough?

Reserve adequacy is not measured in cash terms. Reserve adequacy is found when the *amount* of current Reserve cash is compared to Reserve component deterioration (the *needs of the association*). Having *enough* means the association can execute its projects in a timely manner with existing Reserve funds. Not having *enough* typically creates deferred maintenance or special assessments.

Adequacy is measured in a two-step process:

- 1) Calculate the *value of deterioration* at the association (called Fully Funded Balance, or FFB).
- 2) Compare that to the Reserve Fund Balance, and express as a percentage.



Each year, the *value of deterioration* at the association changes. When there is more deterioration (as components approach the time they need to be replaced), there should be more cash to offset that deterioration and prepare for the expenditure. Conversely, the *value of deterioration* shrinks after projects are accomplished. The *value of deterioration* (the FFB) changes each year, and is a moving but predictable target.

There is a high risk of special assessments and deferred maintenance when the Percent Funded is *weak*, below 30%. Approximately 30% of all associations are in this high risk range. While the 100% point is Ideal (indicating Reserve cash is equal to the *value of deterioration*), a Reserve Fund in the 70% - 130% range is considered strong (low risk of special assessment).

Measuring your Reserves by Percent Funded tells how well prepared your association is for upcoming Reserve expenses. New buyers should be very aware of this important disclosure!

## How much should we contribute?



According to National Reserve Study Standards, there are four Funding Principles to balance in developing your Reserve Funding Plan. Our first objective is to design a plan that provides you with sufficient cash to perform your Reserve projects on time. Second, a stable contribution is desirable because it keeps these naturally irregular expenses from unsettling the budget.

Reserve contributions that are evenly distributed over current and future owners enable each owner to pay their fair share of the association's Reserve expenses over the years. And finally, we develop a plan that is fiscally responsible and safe for Boardmembers to recommend to their association. Remember, it is the Board's job to provide for the ongoing care of the common areas. Boardmembers invite liability exposure when Reserve contributions are inadequate to offset ongoing common area deterioration.

## What is our Recommended Funding Goal?

Maintaining the Reserve Fund at a level equal to the *value* of deterioration is called "Full Funding" (100% Funded). As each asset ages and becomes "used up," the Reserve Fund grows proportionally. **This is simple, responsible, and our recommendation.** Evidence shows that associations in the 70 - 130% range *enjoy a low risk of special assessments or deferred maintenance.*



Allowing the Reserves to fall close to zero, but not below zero, is called Baseline Funding. Doing so allows the Reserve Fund to drop into the 0 - 30% range, where there is a high risk of special assessments & deferred maintenance. Since Baseline Funding still provides for the timely execution of all Reserve projects, and only the "margin of safety" is different, Baseline Funding contributions average only 10% - 15% less than Full Funding contributions. Threshold Funding is the title of all other Cash or Percent Funded objectives *between* Baseline Funding and Full Funding.

# Projected Expenses

While this Reserve Study looks forward 30 years, we have no expectation that all these expenses will all take place as anticipated. This Reserve Study needs to be updated annually because we expect the timing of these expenses to shift and the size of these expenses to change. We do feel more certain of the timing and cost of near-term expenses than expenses many years away. Please be aware of your near-term expenses, which we are able to project more accurately than the more distant projections.

The figure below summarizes the projected future expenses at your association as defined by your Reserve Component List. A summary of these components are shown in the Component Details table, while a summary of the expenses themselves are shown in the 30-yr Expense Summary table.

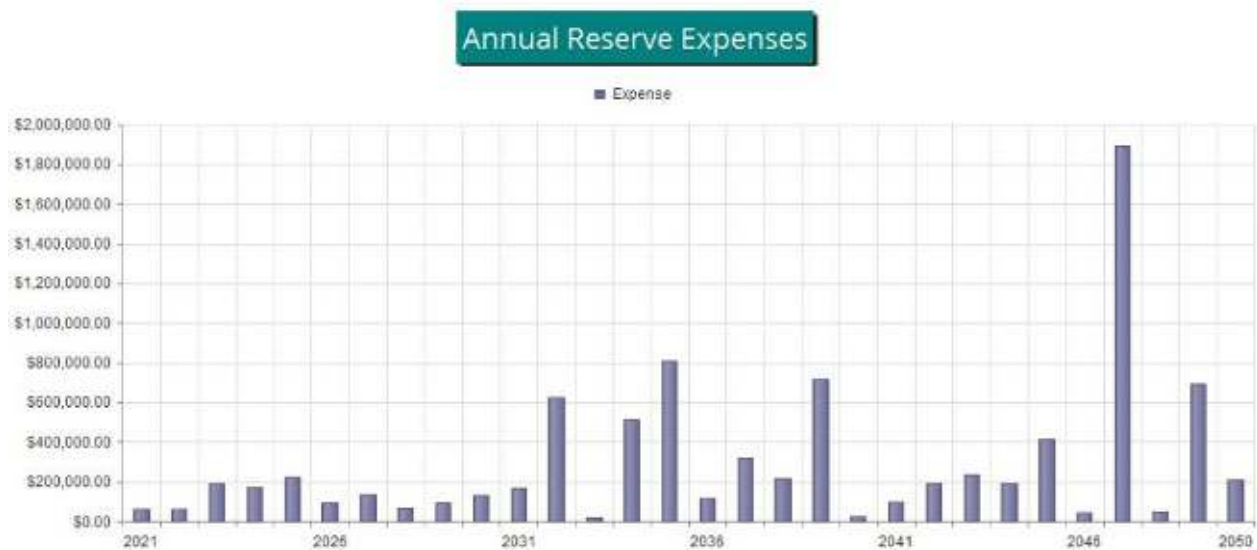


Figure 1

**Reserve Fund Status**

The starting point for our financial analysis is your Reserve Fund balance, projected to be \$1,545,115 as-of the start of your Fiscal Year on 1/1/2021. As of your Fiscal Year Start, your Fully Funded Balance is computed to be \$1,322,998. This figure represents the deteriorated value of your common area components. Comparing your Reserve Balance to your Fully Funded Balance indicates your Reserves are 116.8 % Funded.

**Recommended Funding Plan**

Based on your current Percent Funded and your near-term and long-term Reserve needs, we are recommending budgeted contributions of \$258,494 this Fiscal Year. The overall 30-yr plan, in perspective, is shown below. This same information is shown numerically in both the 30-yr Summary and the Cash Flow Detail tables.

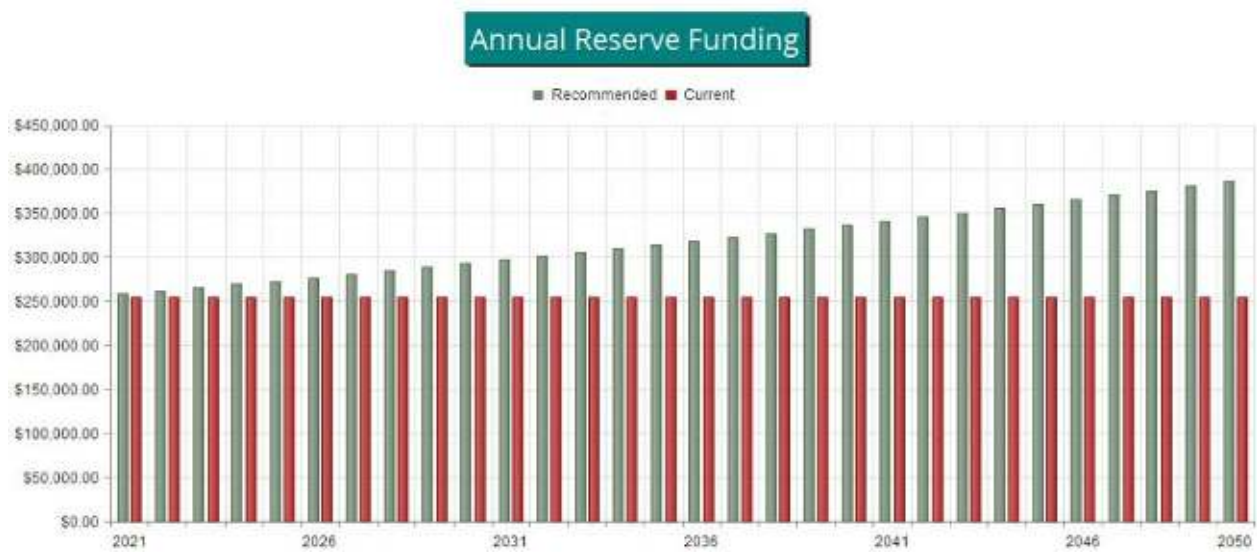


Figure 2



The following chart shows your Reserve balance under our recommended Full Funding Plan and at your current budgeted contribution rate, compared to your always-changing Fully Funded Balance target.

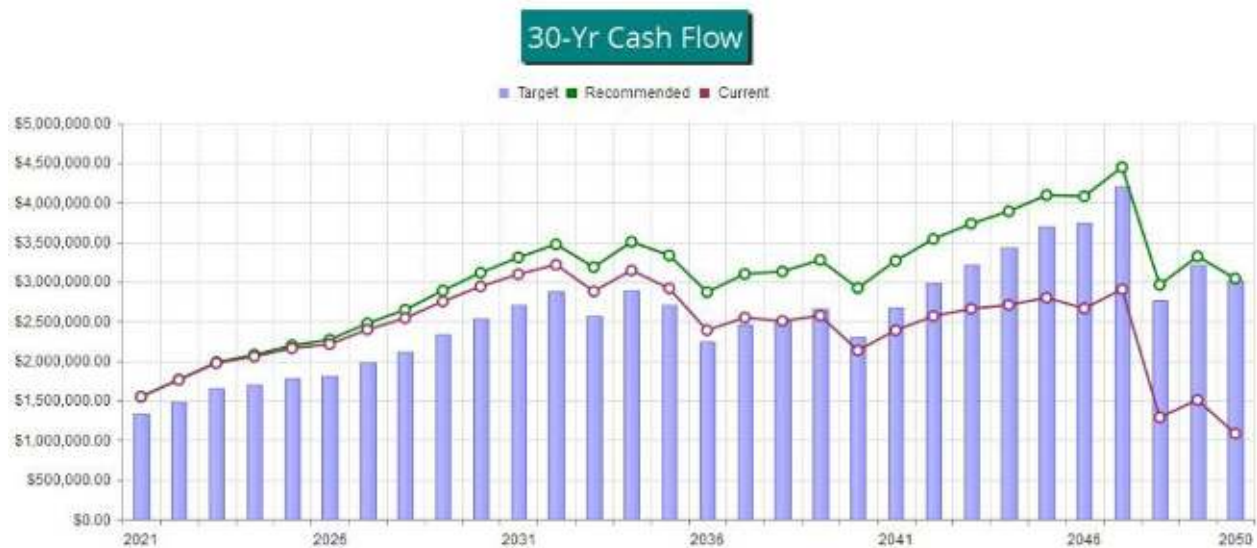


Figure 3

This figure shows the same information plotted on a Percent Funded scale. It is clear here to see how your Reserve Fund strength approaches the 100% Funded level under our recommended multi-yr Funding Plan.



Figure 4



## Table Descriptions

Executive Summary is a summary of your Reserve Components

Budget Summary is a management and accounting tool, summarizing groupings of your Reserve Components.

Reserve Component List Detail discloses key Component information, providing the foundation upon which the financial analysis is performed.

Component Significance shows the relative significance of each component to Reserve funding needs of the property, helping you see which components have more (or less) influence than others on your total Reserve contribution rate. The deterioration cost/yr of each component is calculated by dividing the estimated Current Replacement Cost by its Useful Life, then that component's percentage of the total is displayed.

Accounting-Tax Summary provides information on each Component's proportionate portion of key totals, valuable to accounting professionals primarily during tax preparation time of year.

30-Yr Reserve Plan Summary provides a one-page 30-year summary of the cash flowing into and out of the Reserve Fund, with a display of the Fully Funded Balance, Percent Funded, and special assessment risk at the beginning of each year.

30-Year Income/Expense Detail shows the detailed income and expenses for each of the next 30 years. This table makes it possible to see which components are projected to require repair or replacement in a particular year, and the size of those individual expenses.

# Budget Summary

15074-5  
NSV

	Useful Life		2021 Rem. Useful Life		Estimated Replacement Cost in 2021	2021 Expenditures	01/01/2021 Fully Funded Balance	Remaining Bal. to be Funded	2021 Contributions
	Min	Max	Min	Max					
Administration	4	20	0	13	\$73,000	\$8,750	\$49,870	\$14,757	\$12,594
Gibbon St Park	15	15	13	13	\$24,350	\$0	\$3,247	\$20,558	\$2,361
Grove Park	10	25	4	6	\$15,150	\$0	\$11,122	\$2,161	\$1,095
Simmons Park	15	30	9	10	\$23,620	\$0	\$14,639	\$6,524	\$1,346
Beckon Park	20	20	3	3	\$12,850	\$0	\$10,923	\$94	\$934
Guggenheim Plaza	10	20	8	13	\$34,450	\$0	\$9,150	\$23,764	\$3,932
Balfour Park	15	20	0	4	\$33,710	\$4,110	\$27,790	\$1,254	\$2,551
Center Park	20	25	4	14	\$92,900	\$0	\$35,619	\$51,301	\$6,546
Cattle Trough Park	15	25	5	9	\$12,150	\$0	\$8,652	\$2,045	\$810
Trail System	3	30	0	26	\$1,711,250	\$30,620	\$665,700	\$933,786	\$135,632
Codner's Ferry Park	10	20	8	18	\$43,350	\$0	\$15,659	\$25,062	\$3,853
Butterfly Pond	15	30	1	16	\$114,530	\$0	\$78,036	\$23,393	\$8,026
Smythe Park	10	40	3	26	\$344,245	\$0	\$111,390	\$214,154	\$19,204
200 River Landing Drive	4	30	2	13	\$52,565	\$0	\$26,076	\$22,111	\$5,927
Ralston Grove	15	20	13	16	\$36,450	\$0	\$5,920	\$29,536	\$3,148
Commemorative Park	15	20	11	16	\$9,245	\$0	\$2,123	\$6,766	\$772
Barfield Park	20	30	11	18	\$20,450	\$0	\$6,672	\$12,658	\$1,277
Ithecaw Creek Fountain	15	15	0	0	\$11,850	\$11,850	\$11,850	\$-1,989	\$1,149
Willtown Park	3	20	0	13	\$27,940	\$4,150	\$13,551	\$12,114	\$3,965
Ralston Cemetery	25	25	12	12	\$9,250	\$0	\$4,810	\$3,632	\$538
Mitchell Pier Treehouse	20	20	4	4	\$65,250	\$0	\$52,200	\$4,286	\$4,744
Saucy Jack Streetscape	4	20	1	9	\$28,150	\$0	\$16,783	\$8,550	\$3,937
Village Crossing Trail	20	20	16	16	\$15,700	\$0	\$3,140	\$12,033	\$1,142
Fish Tale	20	20	16	16	\$5,905	\$0	\$1,181	\$4,526	\$429
Miscellaneous	4	25	2	14	\$261,550	\$0	\$136,898	\$101,669	\$32,582
					\$3,079,860	\$59,480	\$1,322,998	\$1,534,745	\$258,494
Percent Funded:								116.8%	

# Reserve Component List Detail

15074-5  
NSV

#	Component	Quantity	Useful Life	Rem. Useful Life	Current Cost Estimate	
					Best Case	Worst Case
Administration						
2523	HVAC (Office) - Replace	(1) System	15	13	\$5,100	\$7,200
2545	Computer/IT Equipment - Replace	Numerous Components	4	2	\$12,300	\$20,500
2711	Carpeting - Replace	Approx 128 GSY	10	4	\$5,700	\$6,900
2743	Furnishings & Décor - Partial Repl	Assorted Furnishings	5	0	\$7,700	\$9,800
2755	Offices/Interiors - Remodel	Numerous Areas	20	4	\$31,800	\$39,000
Gibbon St Park						
2325	Wood Deck - Resurface	Approx 1,100 GSF	15	13	\$22,200	\$26,500
Grove Park						
2149	Concrete Fountain - Repair/Clean	(1) Concrete Fountain	10	4	\$2,100	\$2,800
2175	Park Lights - Replace	(4) Ornamental Lights	25	6	\$11,600	\$13,800
Simmons Park						
2137	Metal Fencing - Replace	Approx 220 LF Fence	30	10	\$14,800	\$19,000
2149	Water Features - Maintain	(2) Concrete Fountains	15	9	\$3,590	\$4,720
2171	Flag Pole - Replace	(1) Aluminum Flag Pole	30	10	\$2,050	\$3,080
Beckon Park						
2147	Gazebo - Refurbish/Replace	(1) Gazebo	20	3	\$10,300	\$15,400
Guggenheim Plaza						
2169	Sign/Reader Board - Replace	(1) Sign	20	13	\$5,140	\$6,700
2181	Outdoor Furniture (New) - Allowance	Numerous Pieces	12	10	\$7,190	\$12,300
2595	Pond Fountain - Replace	(1) Fountain	15	9	\$6,370	\$10,600
2595	Pond Fountains (New) - Replace	(2) Fountains	10	8	\$8,300	\$12,300
Balfour Park						
2147	Wooden Arches - Replace	(2) Arches	15	0	\$3,080	\$5,140
2801	Playground Equipment - Replace	(1) Medium Play Structure	20	4	\$24,300	\$34,900
Center Park						
2175	Site Pole Lights - Replace	(4) Pole Lights	25	4	\$12,300	\$16,400
2801	Playground Eqpmt (All) - Replace	Numerous Components	20	14	\$71,900	\$85,200
Cattle Trough Park						
2149	Concrete Fountain - Refurbish/Repai	(1) Concrete Fountain	15	9	\$2,050	\$3,290
2175	Ornamental Gas Lamps - Replace	Apprx (6) Gas Lamps	25	5	\$8,460	\$10,500
Trail System						
2107	Concrete Sidewalks - Repair	Approx 39,450 GSF	5	3	\$10,300	\$20,500
2125	Asphalt Trails -Repair/Resurface	Extensive Quantity	3	2	\$25,000	\$35,000
2139	Wood Fencing (Trails)- Replace	Approx 1,175 LF	25	5	\$18,600	\$24,900
2177	Bollard Lights - Replace	(49) Lights	20	2	\$30,800	\$46,200
2181	Trail Furn./Signage - Part. Replace	Numerous Components	5	0	\$3,490	\$5,850
2191	Bridge #1 - Resurface	Approx 1,912 GSF	15	11	\$76,200	\$86,800
2191	Bridge #2 - Resurface	Approx 775 GSF	15	2	\$29,500	\$36,000
2191	Bridge #3 - Resurface	Approx 2,176 GSF	15	3	\$84,600	\$104,000
2191	Bridge #4 - Resurface	Approx 640 GSF	15	6	\$25,400	\$30,700
2191	Bridge #5 - Resurface	Approx 600 GSF	15	0	\$23,300	\$28,600
2191	Bridge #6 - Resurface	Approx 5,200 GSF	15	13	\$190,000	\$243,000
2192	Bridge #1 - Replace/Rebuild	Approx 1,912 GSF	30	11	\$96,200	\$116,000

#	Component	Quantity	Useful Life	Rem. Useful Life	Current Cost Estimate	
					Best Case	Worst Case
2192	Bridge #2 - Replace/Rebuild	Approx 775 GSF	30	17	\$53,900	\$66,700
2192	Bridge #3 - Replace/Rebuild	Approx 2,176 GSF	30	18	\$57,100	\$70,900
2192	Bridge #4 - Replace/Rebuild	Approx 640 GSF	30	21	\$33,900	\$41,300
2192	Bridge #5 - Replace/Rebuild	Approx 600 GSF	30	14	\$28,600	\$34,900
2192	Bridge #6 - Replace/Rebuild	Approx 5,200 GSF	30	14	\$254,000	\$307,000
2193	Boat Dock (Childrens) - Resurface	(1) Dock	15	11	\$148,000	\$169,000
2194	Boat Dock (Childrens) - Replace	(1) Dock	30	26	\$296,000	\$359,000
2195	Floating Dock (Childrens) - Replace	Approx 540 GSF	20	16	\$20,500	\$25,200
2196	Gangway - Replace	(1) Gangway	15	11	\$9,760	\$11,600
2727	Trail Fitness Eqpmt - Replace	(4) Stations	12	9	\$18,500	\$25,700
Codner's Ferry Park						
2147	Arbor - Replace	(1) Arbor	20	18	\$3,080	\$5,140
2147	Picnic Shelter - Refurbish/Replace	Approx 25'x12'	10	8	\$8,780	\$10,500
2801	Playground Equipment - Replace	(1) Small Play Structure	20	11	\$24,300	\$34,900
Butterfly Pond						
2147	Wood Trellis - Replace	Approx 80 GSF W/Swings	20	1	\$2,050	\$4,110
2193	Pier/Dock - Repair/Resurface	Apprx 1,170 GSF Dock	15	1	\$44,600	\$54,400
2194	Pier/Dock - Replace/Rebuild	Apprx 1,170 GSF Dock	30	16	\$55,800	\$68,100
Smythe Park						
2119	Pavers - Partial Replace	Approx 16,300 GSF	40	26	\$98,400	\$140,000
2139	Site Fencing: Wood - Replace	Approx 580 LF	25	11	\$13,400	\$17,500
2150	Fountain/Water Features - Refurbish	(2) Features	10	6	\$2,570	\$3,590
2167	Statues - Refurbish/Replace	(2) Statues	20	15	\$11,600	\$13,800
2175	Gas Lanterns - Replace	(12) Large Gas Lanterns	20	6	\$8,930	\$12,300
2801	Playground Equipment - Replace	Numerous Large Eqpmt	20	18	\$82,200	\$123,000
2849	Pier/Dock - Resurface	Approx 1,050 GSF	20	3	\$22,200	\$27,500
2851	Pier/Dock Structure - Replace	Approx 1,050 GSF	40	26	\$25,400	\$37,100
2852	Floating Dock - Replace	Approx 660 GSF	25	18	\$22,400	\$26,600
200 River Landing Drive						
2192	Metal Bridge - Replace/Rebuild	(1) Bridge	30	13	\$23,600	\$31,700
2595	Pond Fountains (Large) - Replace	(2) of (4) Fountains	10	6	\$16,400	\$24,600
2595	Pond Fountains (Small) - Replace	(1) of (4) Fountains	4	2	\$3,390	\$5,440
Ralston Grove						
2169	Sign/Monument - Refurbish/Replace	(1) Sign	20	16	\$13,800	\$18,000
2801	Playground Equipment - Replace	(1) Play System	15	13	\$15,400	\$25,700
Commemorative Park						
2146	Arbor - Repair/Replace	(1) Arbor	15	11	\$3,080	\$5,140
2169	Signage - Refurbish/Replace	(1) Sign	20	16	\$4,110	\$6,160
Barfield Park						
2147	Picnic Shelter - Refurbish	(1) Shelter	20	18	\$9,450	\$14,100
2383	Metal Roof - Replace	Approx 825 GSF	30	11	\$7,700	\$9,650
Ithecaw Creek Fountain						
2150	Fountain/Water Feature - Refurbish	(1) Fountain	15	0	\$10,300	\$13,400
Willtown Park						
2107	Concrete Sidewalks - Partial Repair	Numerous GSF	3	0	\$3,100	\$5,200
2139	Site Fencing (Wood) - Replace	Approx 136 LF	20	13	\$7,600	\$9,760
2308	Playground Shades - Replace	Approx GSF	15	8	\$8,220	\$10,200

#	Component	Quantity	Useful Life	Rem. Useful Life	Current Cost Estimate	
					Best Case	Worst Case
2801	Swingsets - Replace	(2) Swingsets	20	13	\$4,200	\$7,600
Ralston Cemetery						
2137	Metal Gate - Replace	(1) Gate	25	12	\$5,200	\$7,300
2139	Site Fencing (Wood) - Replace	Approx 210 LF	25	12	\$2,400	\$3,600
Mitchell Pier Treehouse						
2801	Treehouse Structure - Replace	(1) Structure	20	4	\$59,600	\$70,900
Saucy Jack Streetscape						
2123	Asphalt - Seal/Repair	Approx 296 GSY	4	1	\$5,400	\$7,600
2125	Asphalt - Resurface	Approx 296 GSY	20	9	\$19,000	\$24,300
Village Crossing Trail						
2139	Site Fencing (Wood) - Replace	Approx 155 LF	20	16	\$13,400	\$18,000
Fish Tale						
2169	Sign/Monument - Refurbish/Replace	Numerous Signs	20	16	\$4,620	\$7,190
Miscellaneous						
2107	Concrete Sidewalks - Repair	Extensive Sidewalks	10	4	\$11,300	\$16,400
2135	Railing (Island Park Dr) - Replace	Apprx 350 LF Rail	25	9	\$20,100	\$25,400
2150	Water Fountain - Replace		15	14	\$7,600	\$9,600
2166	Directional Signs - Replace	Approx (7) Signs	15	7	\$46,500	\$58,200
2169	526 Signage - Replace	(1) Sign	20	14	\$48,700	\$59,300
2169	Sign Posts/Sets - Replace	Approx (150) Sets	20	4	\$20,500	\$28,800
2172	Banner Signs - Replace	Apprx (240) Total Banners	8	2	\$54,400	\$65,600
2179	Landscape Lights - Partial Replace	Extensive Quantity	7	6	\$10,300	\$14,400
2181	Outdoor/Site Furniture - Replace	Numerous Pieces	5	4	\$7,000	\$9,000
2587	Irrigation System - Repair/Refurb	Numerous Components	4	3	\$4,000	\$6,000
90 Total Funded Components						

# Component Significance

15074-5  
NSV

#	Component	Useful Life (yrs)	Current Cost Estimate	Deterioration Cost/Yr	Deterioration Significance
<b>Administration</b>					
2523	HVAC (Office) - Replace	15	\$6,150	\$410	0.23 %
2545	Computer/IT Equipment - Replace	4	\$16,400	\$4,100	2.31 %
2711	Carpeting - Replace	10	\$6,300	\$630	0.35 %
2743	Furnishings & Décor - Partial Repl	5	\$8,750	\$1,750	0.98 %
2755	Offices/Interiors - Remodel	20	\$35,400	\$1,770	1.00 %
<b>Gibbon St Park</b>					
2325	Wood Deck - Resurface	15	\$24,350	\$1,623	0.91 %
<b>Grove Park</b>					
2149	Concrete Fountain - Repair/Clean	10	\$2,450	\$245	0.14 %
2175	Park Lights - Replace	25	\$12,700	\$508	0.29 %
<b>Simmons Park</b>					
2137	Metal Fencing - Replace	30	\$16,900	\$563	0.32 %
2149	Water Features - Maintain	15	\$4,155	\$277	0.16 %
2171	Flag Pole - Replace	30	\$2,565	\$86	0.05 %
<b>Beckon Park</b>					
2147	Gazebo - Refurbish/Replace	20	\$12,850	\$643	0.36 %
<b>Guggenheim Plaza</b>					
2169	Sign/Reader Board - Replace	20	\$5,920	\$296	0.17 %
2181	Outdoor Furniture (New) - Allowance	12	\$9,745	\$812	0.46 %
2595	Pond Fountain - Replace	15	\$8,485	\$566	0.32 %
2595	Pond Fountains (New) - Replace	10	\$10,300	\$1,030	0.58 %
<b>Balfour Park</b>					
2147	Wooden Arches - Replace	15	\$4,110	\$274	0.15 %
2801	Playground Equipment - Replace	20	\$29,600	\$1,480	0.83 %
<b>Center Park</b>					
2175	Site Pole Lights - Replace	25	\$14,350	\$574	0.32 %
2801	Playground Eqpmt (All) - Replace	20	\$78,550	\$3,928	2.21 %
<b>Cattle Trough Park</b>					
2149	Concrete Fountain - Refurbish/Repai	15	\$2,670	\$178	0.10 %
2175	Ornamental Gas Lamps - Replace	25	\$9,480	\$379	0.21 %
<b>Trail System</b>					
2107	Concrete Sidewalks - Repair	5	\$15,400	\$3,080	1.73 %
2125	Asphalt Trails -Repair/Resurface	3	\$30,000	\$10,000	5.63 %
2139	Wood Fencing (Trails)- Replace	25	\$21,750	\$870	0.49 %
2177	Bollard Lights - Replace	20	\$38,500	\$1,925	1.08 %
2181	Trail Furn./Signage - Part. Replace	5	\$4,670	\$934	0.53 %
2191	Bridge #1 - Resurface	15	\$81,500	\$5,433	3.06 %
2191	Bridge #2 - Resurface	15	\$32,750	\$2,183	1.23 %
2191	Bridge #3 - Resurface	15	\$94,300	\$6,287	3.54 %
2191	Bridge #4 - Resurface	15	\$28,050	\$1,870	1.05 %
2191	Bridge #5 - Resurface	15	\$25,950	\$1,730	0.97 %
2191	Bridge #6 - Resurface	15	\$216,500	\$14,433	8.12 %
2192	Bridge #1 - Replace/Rebuild	30	\$106,100	\$3,537	1.99 %
2192	Bridge #2 - Replace/Rebuild	30	\$60,300	\$2,010	1.13 %

#	Component	Useful Life (yrs)	Current Cost Estimate	Deterioration Cost/Yr	Deterioration Significance
2192	Bridge #3 - Replace/Rebuild	30	\$64,000	\$2,133	1.20 %
2192	Bridge #4 - Replace/Rebuild	30	\$37,600	\$1,253	0.71 %
2192	Bridge #5 - Replace/Rebuild	30	\$31,750	\$1,058	0.60 %
2192	Bridge #6 - Replace/Rebuild	30	\$280,500	\$9,350	5.26 %
2193	Boat Dock (Childrens) - Resurface	15	\$158,500	\$10,567	5.94 %
2194	Boat Dock (Childrens) - Replace	30	\$327,500	\$10,917	6.14 %
2195	Floating Dock (Childrens) - Replace	20	\$22,850	\$1,143	0.64 %
2196	Gangway - Replace	15	\$10,680	\$712	0.40 %
2727	Trail Fitness Eqpmt - Replace	12	\$22,100	\$1,842	1.04 %
Codner's Ferry Park					
2147	Arbor - Replace	20	\$4,110	\$206	0.12 %
2147	Picnic Shelter - Refurbish/Replace	10	\$9,640	\$964	0.54 %
2801	Playground Equipment - Replace	20	\$29,600	\$1,480	0.83 %
Butterfly Pond					
2147	Wood Trellis - Replace	20	\$3,080	\$154	0.09 %
2193	Pier/Dock - Repair/Resurface	15	\$49,500	\$3,300	1.86 %
2194	Pier/Dock - Replace/Rebuild	30	\$61,950	\$2,065	1.16 %
Smythe Park					
2119	Pavers - Partial Replace	40	\$119,200	\$2,980	1.68 %
2139	Site Fencing: Wood - Replace	25	\$15,450	\$618	0.35 %
2150	Fountain/Water Features - Refurbish	10	\$3,080	\$308	0.17 %
2167	Statues - Refurbish/Replace	20	\$12,700	\$635	0.36 %
2175	Gas Lanterns - Replace	20	\$10,615	\$531	0.30 %
2801	Playground Equipment - Replace	20	\$102,600	\$5,130	2.89 %
2849	Pier/Dock - Resurface	20	\$24,850	\$1,243	0.70 %
2851	Pier/Dock Structure - Replace	40	\$31,250	\$781	0.44 %
2852	Floating Dock - Replace	25	\$24,500	\$980	0.55 %
200 River Landing Drive					
2192	Metal Bridge - Replace/Rebuild	30	\$27,650	\$922	0.52 %
2595	Pond Fountains (Large) - Replace	10	\$20,500	\$2,050	1.15 %
2595	Pond Fountains (Small) - Replace	4	\$4,415	\$1,104	0.62 %
Ralston Grove					
2169	Sign/Monument - Refurbish/Replace	20	\$15,900	\$795	0.45 %
2801	Playground Equipment - Replace	15	\$20,550	\$1,370	0.77 %
Commemorative Park					
2146	Arbor - Repair/Replace	15	\$4,110	\$274	0.15 %
2169	Signage - Refurbish/Replace	20	\$5,135	\$257	0.14 %
Barfield Park					
2147	Picnic Shelter - Refurbish	20	\$11,775	\$589	0.33 %
2383	Metal Roof - Replace	30	\$8,675	\$289	0.16 %
Ithecaw Creek Fountain					
2150	Fountain/Water Feature - Refurbish	15	\$11,850	\$790	0.44 %
Willtown Park					
2107	Concrete Sidewalks - Partial Repair	3	\$4,150	\$1,383	0.78 %
2139	Site Fencing (Wood) - Replace	20	\$8,680	\$434	0.24 %
2308	Playground Shades - Replace	15	\$9,210	\$614	0.35 %
2801	Swingsets - Replace	20	\$5,900	\$295	0.17 %
Ralston Cemetery					

#	Component	Useful Life (yrs)	Current Cost Estimate	Deterioration Cost/Yr	Deterioration Significance
2137	Metal Gate - Replace	25	\$6,250	\$250	0.14 %
2139	Site Fencing (Wood) - Replace	25	\$3,000	\$120	0.07 %
Mitchell Pier Treehouse					
2801	Treehouse Structure - Replace	20	\$65,250	\$3,263	1.84 %
Saucy Jack Streetscape					
2123	Asphalt - Seal/Repair	4	\$6,500	\$1,625	0.91 %
2125	Asphalt - Resurface	20	\$21,650	\$1,083	0.61 %
Village Crossing Trail					
2139	Site Fencing (Wood) - Replace	20	\$15,700	\$785	0.44 %
Fish Tale					
2169	Sign/Monument - Refurbish/Replace	20	\$5,905	\$295	0.17 %
Miscellaneous					
2107	Concrete Sidewalks - Repair	10	\$13,850	\$1,385	0.78 %
2135	Railing (Island Park Dr) - Replace	25	\$22,750	\$910	0.51 %
2150	Water Fountain - Replace	15	\$8,600	\$573	0.32 %
2166	Directional Signs - Replace	15	\$52,350	\$3,490	1.96 %
2169	526 Signage - Replace	20	\$54,000	\$2,700	1.52 %
2169	Sign Posts/Sets - Replace	20	\$24,650	\$1,233	0.69 %
2172	Banner Signs - Replace	8	\$60,000	\$7,500	4.22 %
2179	Landscape Lights - Partial Replace	7	\$12,350	\$1,764	0.99 %
2181	Outdoor/Site Furniture - Replace	5	\$8,000	\$1,600	0.90 %
2587	Irrigation System - Repair/Refurb	4	\$5,000	\$1,250	0.70 %
90	Total Funded Components			\$177,753	100.00 %



# Accounting Tax Summary

15074-5  
NSV

# Component	UL	RUL	Current Cost Estimate	Fully Funded Balance	Proportional Reserve Contribs
<b>Administration</b>					
2523 HVAC (Office) - Replace	15	13	\$6,150	\$820	\$596.24
2545 Computer/IT Equipment - Replace	4	2	\$16,400	\$8,200	\$5,962.36
2711 Carpeting - Replace	10	4	\$6,300	\$3,780	\$916.17
2743 Furnishings & Décor - Partial Repl	5	0	\$8,750	\$8,750	\$2,544.91
2755 Offices/Interiors - Remodel	20	4	\$35,400	\$28,320	\$2,573.99
<b>Gibbon St Park</b>					
2325 Wood Deck - Resurface	15	13	\$24,350	\$3,247	\$2,360.71
<b>Grove Park</b>					
2149 Concrete Fountain - Repair/Clean	10	4	\$2,450	\$1,470	\$356.29
2175 Park Lights - Replace	25	6	\$12,700	\$9,652	\$738.75
<b>Simmons Park</b>					
2137 Metal Fencing - Replace	30	10	\$16,900	\$11,267	\$819.22
2149 Water Features - Maintain	15	9	\$4,155	\$1,662	\$402.82
2171 Flag Pole - Replace	30	10	\$2,565	\$1,710	\$124.34
<b>Beckon Park</b>					
2147 Gazebo - Refurbish/Replace	20	3	\$12,850	\$10,923	\$934.35
<b>Guggenheim Plaza</b>					
2169 Sign/Reader Board - Replace	20	13	\$5,920	\$2,072	\$430.45
2181 Outdoor Furniture (New) - Allowance	12	10	\$9,745	\$1,624	\$1,180.96
2595 Pond Fountain - Replace	15	9	\$8,485	\$3,394	\$822.61
2595 Pond Fountains (New) - Replace	10	8	\$10,300	\$2,060	\$1,497.86
<b>Balfour Park</b>					
2147 Wooden Arches - Replace	15	0	\$4,110	\$4,110	\$398.46
2801 Playground Equipment - Replace	20	4	\$29,600	\$23,680	\$2,152.27
<b>Center Park</b>					
2175 Site Pole Lights - Replace	25	4	\$14,350	\$12,054	\$834.73
2801 Playground Eqpmt (All) - Replace	20	14	\$78,550	\$23,565	\$5,711.50
<b>Cattle Trough Park</b>					
2149 Concrete Fountain - Refurbish/Repai	15	9	\$2,670	\$1,068	\$258.85
2175 Ornamental Gas Lamps - Replace	25	5	\$9,480	\$7,584	\$551.45
<b>Trail System</b>					
2107 Concrete Sidewalks - Repair	5	3	\$15,400	\$6,160	\$4,479.04
2125 Asphalt Trails -Repair/Resurface	3	2	\$30,000	\$10,000	\$14,542.34
2139 Wood Fencing (Trails)- Replace	25	5	\$21,750	\$17,400	\$1,265.18
2177 Bollard Lights - Replace	20	2	\$38,500	\$34,650	\$2,799.40
2181 Trail Furn./Signage - Part. Replace	5	0	\$4,670	\$4,670	\$1,358.25
2191 Bridge #1 - Resurface	15	11	\$81,500	\$21,733	\$7,901.34
2191 Bridge #2 - Resurface	15	2	\$32,750	\$28,383	\$3,175.08
2191 Bridge #3 - Resurface	15	3	\$94,300	\$75,440	\$9,142.28
2191 Bridge #4 - Resurface	15	6	\$28,050	\$16,830	\$2,719.42
2191 Bridge #5 - Resurface	15	0	\$25,950	\$25,950	\$2,515.82
2191 Bridge #6 - Resurface	15	13	\$216,500	\$28,867	\$20,989.44
2192 Bridge #1 - Replace/Rebuild	30	11	\$106,100	\$67,197	\$5,143.14

# Component	UL	RUL	Current Cost Estimate	Fully Funded Balance	Proportional Reserve Contribs
2192 Bridge #2 - Replace/Rebuild	30	17	\$60,300	\$26,130	\$2,923.01
2192 Bridge #3 - Replace/Rebuild	30	18	\$64,000	\$25,600	\$3,102.37
2192 Bridge #4 - Replace/Rebuild	30	21	\$37,600	\$11,280	\$1,822.64
2192 Bridge #5 - Replace/Rebuild	30	14	\$31,750	\$16,933	\$1,539.06
2192 Bridge #6 - Replace/Rebuild	30	14	\$280,500	\$149,600	\$13,597.08
2193 Boat Dock (Childrens) - Resurface	15	11	\$158,500	\$42,267	\$15,366.40
2194 Boat Dock (Childrens) - Replace	30	26	\$327,500	\$43,667	\$15,875.38
2195 Floating Dock (Childrens) - Replace	20	16	\$22,850	\$4,570	\$1,661.46
2196 Gangway - Replace	15	11	\$10,680	\$2,848	\$1,035.41
2727 Trail Fitness Eqpm - Replace	12	9	\$22,100	\$5,525	\$2,678.21
<b>Codner's Ferry Park</b>					
2147 Arbor - Replace	20	18	\$4,110	\$411	\$298.85
2147 Picnic Shelter - Refurbish/Replace	10	8	\$9,640	\$1,928	\$1,401.88
2801 Playground Equipment - Replace	20	11	\$29,600	\$13,320	\$2,152.27
<b>Butterfly Pond</b>					
2147 Wood Trellis - Replace	20	1	\$3,080	\$2,926	\$223.95
2193 Pier/Dock - Repair/Resurface	15	1	\$49,500	\$46,200	\$4,798.97
2194 Pier/Dock - Replace/Rebuild	30	16	\$61,950	\$28,910	\$3,002.99
<b>Smythe Park</b>					
2119 Pavers - Partial Replace	40	26	\$119,200	\$41,720	\$4,333.62
2139 Site Fencing: Wood - Replace	25	11	\$15,450	\$8,652	\$898.72
2150 Fountain/Water Features - Refurbish	10	6	\$3,080	\$1,232	\$447.90
2167 Statues - Refurbish/Replace	20	15	\$12,700	\$3,175	\$923.44
2175 Gas Lanterns - Replace	20	6	\$10,615	\$7,431	\$771.83
2801 Playground Equipment - Replace	20	18	\$102,600	\$10,260	\$7,460.22
2849 Pier/Dock - Resurface	20	3	\$24,850	\$21,123	\$1,806.89
2851 Pier/Dock Structure - Replace	40	26	\$31,250	\$10,938	\$1,136.12
2852 Floating Dock - Replace	25	18	\$24,500	\$6,860	\$1,425.15
<b>200 River Landing Drive</b>					
2192 Metal Bridge - Replace/Rebuild	30	13	\$27,650	\$15,668	\$1,340.32
2595 Pond Fountains (Large) - Replace	10	6	\$20,500	\$8,200	\$2,981.18
2595 Pond Fountains (Small) - Replace	4	2	\$4,415	\$2,208	\$1,605.11
<b>Ralston Grove</b>					
2169 Sign/Monument - Refurbish/Replace	20	16	\$15,900	\$3,180	\$1,156.12
2801 Playground Equipment - Replace	15	13	\$20,550	\$2,740	\$1,992.30
<b>Commemorative Park</b>					
2146 Arbor - Repair/Replace	15	11	\$4,110	\$1,096	\$398.46
2169 Signage - Refurbish/Replace	20	16	\$5,135	\$1,027	\$373.37
<b>Barfield Park</b>					
2147 Picnic Shelter - Refurbish	20	18	\$11,775	\$1,178	\$856.18
2383 Metal Roof - Replace	30	11	\$8,675	\$5,494	\$420.52
<b>Ithecaw Creek Fountain</b>					
2150 Fountain/Water Feature - Refurbish	15	0	\$11,850	\$11,850	\$1,148.84
<b>Willtown Park</b>					
2107 Concrete Sidewalks - Partial Repair	3	0	\$4,150	\$4,150	\$2,011.69
2139 Site Fencing (Wood) - Replace	20	13	\$8,680	\$3,038	\$631.14
2308 Playground Shades - Replace	15	8	\$9,210	\$4,298	\$892.90

# Component	UL	RUL	Current Cost Estimate	Fully Funded Balance	Proportional Reserve Contribs
2801 Swingsets - Replace	20	13	\$5,900	\$2,065	\$429.00
Ralston Cemetery					
2137 Metal Gate - Replace	25	12	\$6,250	\$3,250	\$363.56
2139 Site Fencing (Wood) - Replace	25	12	\$3,000	\$1,560	\$174.51
Mitchell Pier Treehouse					
2801 Treehouse Structure - Replace	20	4	\$65,250	\$52,200	\$4,744.44
Saucy Jack Streetscape					
2123 Asphalt - Seal/Repair	4	1	\$6,500	\$4,875	\$2,363.13
2125 Asphalt - Resurface	20	9	\$21,650	\$11,908	\$1,574.21
Village Crossing Trail					
2139 Site Fencing (Wood) - Replace	20	16	\$15,700	\$3,140	\$1,141.57
Fish Tale					
2169 Sign/Monument - Refurbish/Replace	20	16	\$5,905	\$1,181	\$429.36
Miscellaneous					
2107 Concrete Sidewalks - Repair	10	4	\$13,850	\$8,310	\$2,014.11
2135 Railing (Island Park Dr) - Replace	25	9	\$22,750	\$14,560	\$1,323.35
2150 Water Fountain - Replace	15	14	\$8,600	\$573	\$833.76
2166 Directional Signs - Replace	15	7	\$52,350	\$27,920	\$5,075.28
2169 526 Signage - Replace	20	14	\$54,000	\$16,200	\$3,926.43
2169 Sign Posts/Sets - Replace	20	4	\$24,650	\$19,720	\$1,792.34
2172 Banner Signs - Replace	8	2	\$60,000	\$45,000	\$10,906.75
2179 Landscape Lights - Partial Replace	7	6	\$12,350	\$1,764	\$2,565.68
2181 Outdoor/Site Furniture - Replace	5	4	\$8,000	\$1,600	\$2,326.77
2587 Irrigation System - Repair/Refurb	4	3	\$5,000	\$1,250	\$1,817.79
90 Total Funded Components				\$1,322,998	\$258,494

# 30-Year Reserve Plan Summary

15074-5  
NSV

Fiscal Year Start: 2021					Interest: 1.00 %		Inflation: 3.00 %			
Reserve Fund Strength Calculations: (All values of Fiscal Year Start Date)					Projected Reserve Balance Changes					
					% Increase					
	Starting	Fully		Special	In Annual		Loan or			
Year	Reserve Balance	Funded Balance	Percent Funded	Assmt Risk	Reserve Contribs.	Reserve Contribs.	Special Assmts	Interest Income	Reserve Expenses	
2021	\$1,545,115	\$1,322,998	116.8 %	Low	1.40 %	\$258,494	\$0	\$16,522	\$59,480	
2022	\$1,760,651	\$1,484,509	118.6 %	Low	1.40 %	\$262,113	\$0	\$18,698	\$60,852	
2023	\$1,980,610	\$1,654,944	119.7 %	Low	1.40 %	\$265,782	\$0	\$20,262	\$193,153	
2024	\$2,073,501	\$1,699,880	122.0 %	Low	1.40 %	\$269,503	\$0	\$21,325	\$171,066	
2025	\$2,193,263	\$1,774,740	123.6 %	Low	1.40 %	\$273,277	\$0	\$22,276	\$224,933	
2026	\$2,263,883	\$1,802,366	125.6 %	Low	1.40 %	\$277,102	\$0	\$23,662	\$94,075	
2027	\$2,470,572	\$1,971,785	125.3 %	Low	1.40 %	\$280,982	\$0	\$25,557	\$134,044	
2028	\$2,643,067	\$2,111,487	125.2 %	Low	1.40 %	\$284,916	\$0	\$27,629	\$70,533	
2029	\$2,885,079	\$2,327,354	124.0 %	Low	1.40 %	\$288,904	\$0	\$29,960	\$94,438	
2030	\$3,109,505	\$2,531,831	122.8 %	Low	1.40 %	\$292,949	\$0	\$32,051	\$131,078	
2031	\$3,303,428	\$2,711,661	121.8 %	Low	1.40 %	\$297,050	\$0	\$33,845	\$165,900	
2032	\$3,468,423	\$2,868,185	120.9 %	Low	1.40 %	\$301,209	\$0	\$33,230	\$622,372	
2033	\$3,180,491	\$2,566,620	123.9 %	Low	1.40 %	\$305,426	\$0	\$33,389	\$19,105	
2034	\$3,500,201	\$2,884,976	121.3 %	Low	1.40 %	\$309,702	\$0	\$34,137	\$513,913	
2035	\$3,330,126	\$2,711,062	122.8 %	Low	1.40 %	\$314,038	\$0	\$30,968	\$808,956	
2036	\$2,866,177	\$2,236,102	128.2 %	Low	1.40 %	\$318,434	\$0	\$29,789	\$120,244	
2037	\$3,094,156	\$2,464,575	125.5 %	Low	1.40 %	\$322,892	\$0	\$31,089	\$321,776	
2038	\$3,126,362	\$2,500,881	125.0 %	Low	1.40 %	\$327,413	\$0	\$31,976	\$214,126	
2039	\$3,271,625	\$2,657,970	123.1 %	Low	1.40 %	\$331,997	\$0	\$30,929	\$717,729	
2040	\$2,916,822	\$2,310,139	126.3 %	Low	1.40 %	\$336,645	\$0	\$30,879	\$22,796	
2041	\$3,261,549	\$2,677,005	121.8 %	Low	1.40 %	\$341,358	\$0	\$33,974	\$100,727	
2042	\$3,536,154	\$2,984,238	118.5 %	Low	1.40 %	\$346,137	\$0	\$36,314	\$188,783	
2043	\$3,729,823	\$3,219,912	115.8 %	Low	1.40 %	\$350,983	\$0	\$38,064	\$232,634	
2044	\$3,886,235	\$3,427,707	113.4 %	Low	1.40 %	\$355,896	\$0	\$39,864	\$192,050	
2045	\$4,089,946	\$3,694,061	110.7 %	Low	1.40 %	\$360,879	\$0	\$40,807	\$416,641	
2046	\$4,074,990	\$3,747,917	108.7 %	Low	1.40 %	\$365,931	\$0	\$42,566	\$41,708	
2047	\$4,441,779	\$4,200,736	105.7 %	Low	1.40 %	\$371,054	\$0	\$36,977	\$1,892,948	
2048	\$2,956,863	\$2,771,861	106.7 %	Low	1.40 %	\$376,249	\$0	\$31,355	\$47,758	
2049	\$3,316,709	\$3,212,512	103.2 %	Low	1.40 %	\$381,516	\$0	\$31,755	\$692,990	
2050	\$3,036,990	\$3,013,993	100.8 %	Low	1.40 %	\$386,858	\$0	\$31,398	\$209,970	

# 30-Year Income/Expense Detail

15074-5  
NSV

Fiscal Year	2021	2022	2023	2024	2025
Starting Reserve Balance	\$1,545,115	\$1,760,651	\$1,980,610	\$2,073,501	\$2,193,263
Annual Reserve Contribution	\$258,494	\$262,113	\$265,782	\$269,503	\$273,277
Recommended Special Assessments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$16,522	\$18,698	\$20,262	\$21,325	\$22,276
Total Income	\$1,820,131	\$2,041,462	\$2,266,654	\$2,364,330	\$2,488,816
# Component					
<b>Administration</b>					
2523 HVAC (Office) - Replace	\$0	\$0	\$0	\$0	\$0
2545 Computer/IT Equipment - Replace	\$0	\$0	\$17,399	\$0	\$0
2711 Carpeting - Replace	\$0	\$0	\$0	\$0	\$7,091
2743 Furnishings & Décor - Partial Repl	\$8,750	\$0	\$0	\$0	\$0
2755 Offices/Interiors - Remodel	\$0	\$0	\$0	\$0	\$39,843
<b>Gibbon St Park</b>					
2325 Wood Deck - Resurface	\$0	\$0	\$0	\$0	\$0
<b>Grove Park</b>					
2149 Concrete Fountain - Repair/Clean	\$0	\$0	\$0	\$0	\$2,757
2175 Park Lights - Replace	\$0	\$0	\$0	\$0	\$0
<b>Simmons Park</b>					
2137 Metal Fencing - Replace	\$0	\$0	\$0	\$0	\$0
2149 Water Features - Maintain	\$0	\$0	\$0	\$0	\$0
2171 Flag Pole - Replace	\$0	\$0	\$0	\$0	\$0
<b>Beckon Park</b>					
2147 Gazebo - Refurbish/Replace	\$0	\$0	\$0	\$14,042	\$0
<b>Guggenheim Plaza</b>					
2169 Sign/Reader Board - Replace	\$0	\$0	\$0	\$0	\$0
2181 Outdoor Furniture (New) - Allowance	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountain - Replace	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountains (New) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Balfour Park</b>					
2147 Wooden Arches - Replace	\$4,110	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$33,315
<b>Center Park</b>					
2175 Site Pole Lights - Replace	\$0	\$0	\$0	\$0	\$16,151
2801 Playground Eqpmt (All) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Cattle Trough Park</b>					
2149 Concrete Fountain - Refurbish/Repai	\$0	\$0	\$0	\$0	\$0
2175 Ornamental Gas Lamps - Replace	\$0	\$0	\$0	\$0	\$0
<b>Trail System</b>					
2107 Concrete Sidewalks - Repair	\$0	\$0	\$0	\$16,828	\$0
2125 Asphalt Trails -Repair/Resurface	\$0	\$0	\$31,827	\$0	\$0
2139 Wood Fencing (Trails)- Replace	\$0	\$0	\$0	\$0	\$0
2177 Bollard Lights - Replace	\$0	\$0	\$40,845	\$0	\$0
2181 Trail Furn./Signage - Part. Replace	\$4,670	\$0	\$0	\$0	\$0
2191 Bridge #1 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #2 - Resurface	\$0	\$0	\$34,744	\$0	\$0
2191 Bridge #3 - Resurface	\$0	\$0	\$0	\$103,044	\$0
2191 Bridge #4 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #5 - Resurface	\$25,950	\$0	\$0	\$0	\$0
2191 Bridge #6 - Resurface	\$0	\$0	\$0	\$0	\$0
2192 Bridge #1 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #2 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #3 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #4 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #5 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #6 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2193 Boat Dock (Childrens) - Resurface	\$0	\$0	\$0	\$0	\$0
2194 Boat Dock (Childrens) - Replace	\$0	\$0	\$0	\$0	\$0
2195 Floating Dock (Childrens) - Replace	\$0	\$0	\$0	\$0	\$0
2196 Gangway - Replace	\$0	\$0	\$0	\$0	\$0
2727 Trail Fitness Eqpmt - Replace	\$0	\$0	\$0	\$0	\$0
<b>Codner's Ferry Park</b>					

<b>Fiscal Year</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
2147 Arbor - Replace	\$0	\$0	\$0	\$0	\$0
2147 Picnic Shelter - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Butterfly Pond</b>					
2147 Wood Trellis - Replace	\$0	\$3,172	\$0	\$0	\$0
2193 Pier/Dock - Repair/Resurface	\$0	\$50,985	\$0	\$0	\$0
2194 Pier/Dock - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
<b>Smythe Park</b>					
2119 Pavers - Partial Replace	\$0	\$0	\$0	\$0	\$0
2139 Site Fencing: Wood - Replace	\$0	\$0	\$0	\$0	\$0
2150 Fountain/Water Features - Refurbish	\$0	\$0	\$0	\$0	\$0
2167 Statues - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2175 Gas Lanterns - Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
2849 Pier/Dock - Resurface	\$0	\$0	\$0	\$27,154	\$0
2851 Pier/Dock Structure - Replace	\$0	\$0	\$0	\$0	\$0
2852 Floating Dock - Replace	\$0	\$0	\$0	\$0	\$0
<b>200 River Landing Drive</b>					
2192 Metal Bridge - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountains (Large) - Replace	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountains (Small) - Replace	\$0	\$0	\$4,684	\$0	\$0
<b>Ralston Grove</b>					
2169 Sign/Monument - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Commemorative Park</b>					
2146 Arbor - Repair/Replace	\$0	\$0	\$0	\$0	\$0
2169 Signage - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Barfield Park</b>					
2147 Picnic Shelter - Refurbish	\$0	\$0	\$0	\$0	\$0
2383 Metal Roof - Replace	\$0	\$0	\$0	\$0	\$0
<b>Ithecaw Creek Fountain</b>					
2150 Fountain/Water Feature - Refurbish	\$11,850	\$0	\$0	\$0	\$0
<b>Willtown Park</b>					
2107 Concrete Sidewalks - Partial Repair	\$4,150	\$0	\$0	\$4,535	\$0
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
2308 Playground Shades - Replace	\$0	\$0	\$0	\$0	\$0
2801 Swingsets - Replace	\$0	\$0	\$0	\$0	\$0
<b>Ralston Cemetery</b>					
2137 Metal Gate - Replace	\$0	\$0	\$0	\$0	\$0
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Mitchell Pier Treehouse</b>					
2801 Treehouse Structure - Replace	\$0	\$0	\$0	\$0	\$73,439
<b>Saucy Jack Streetscape</b>					
2123 Asphalt - Seal/Repair	\$0	\$6,695	\$0	\$0	\$0
2125 Asphalt - Resurface	\$0	\$0	\$0	\$0	\$0
<b>Village Crossing Trail</b>					
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Fish Tale</b>					
2169 Sign/Monument - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Miscellaneous</b>					
2107 Concrete Sidewalks - Repair	\$0	\$0	\$0	\$0	\$15,588
2135 Railing (Island Park Dr) - Replace	\$0	\$0	\$0	\$0	\$0
2150 Water Fountain - Replace	\$0	\$0	\$0	\$0	\$0
2166 Directional Signs - Replace	\$0	\$0	\$0	\$0	\$0
2169 526 Signage - Replace	\$0	\$0	\$0	\$0	\$0
2169 Sign Posts/Sets - Replace	\$0	\$0	\$0	\$0	\$27,744
2172 Banner Signs - Replace	\$0	\$0	\$63,654	\$0	\$0
2179 Landscape Lights - Partial Replace	\$0	\$0	\$0	\$0	\$0
2181 Outdoor/Site Furniture - Replace	\$0	\$0	\$0	\$0	\$9,004
2587 Irrigation System - Repair/Refurb	\$0	\$0	\$0	\$5,464	\$0
Total Expenses	\$59,480	\$60,852	\$193,153	\$171,066	\$224,933
Ending Reserve Balance	\$1,760,651	\$1,980,610	\$2,073,501	\$2,193,263	\$2,263,883

<b>Fiscal Year</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Starting Reserve Balance	\$2,263,883	\$2,470,572	\$2,643,067	\$2,885,079	\$3,109,505
Annual Reserve Contribution	\$277,102	\$280,982	\$284,916	\$288,904	\$292,949
Recommended Special Assessments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$23,662	\$25,557	\$27,629	\$29,960	\$32,051
Total Income	\$2,564,648	\$2,777,112	\$2,955,612	\$3,203,943	\$3,434,506
# Component					
<b>Administration</b>					
2523 HVAC (Office) - Replace	\$0	\$0	\$0	\$0	\$0
2545 Computer/IT Equipment - Replace	\$0	\$19,582	\$0	\$0	\$0
2711 Carpeting - Replace	\$0	\$0	\$0	\$0	\$0
2743 Furnishings & Décor - Partial Repl	\$10,144	\$0	\$0	\$0	\$0
2755 Offices/Interiors - Remodel	\$0	\$0	\$0	\$0	\$0
<b>Gibbon St Park</b>					
2325 Wood Deck - Resurface	\$0	\$0	\$0	\$0	\$0
<b>Grove Park</b>					
2149 Concrete Fountain - Repair/Clean	\$0	\$0	\$0	\$0	\$0
2175 Park Lights - Replace	\$0	\$15,164	\$0	\$0	\$0
<b>Simmons Park</b>					
2137 Metal Fencing - Replace	\$0	\$0	\$0	\$0	\$0
2149 Water Features - Maintain	\$0	\$0	\$0	\$0	\$5,421
2171 Flag Pole - Replace	\$0	\$0	\$0	\$0	\$0
<b>Beckon Park</b>					
2147 Gazebo - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Guggenheim Plaza</b>					
2169 Sign/Reader Board - Replace	\$0	\$0	\$0	\$0	\$0
2181 Outdoor Furniture (New) - Allowance	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountain - Replace	\$0	\$0	\$0	\$0	\$11,071
2595 Pond Fountains (New) - Replace	\$0	\$0	\$0	\$13,048	\$0
<b>Balfour Park</b>					
2147 Wooden Arches - Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Center Park</b>					
2175 Site Pole Lights - Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Eqpmt (All) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Cattle Trough Park</b>					
2149 Concrete Fountain - Refurbish/Repai	\$0	\$0	\$0	\$0	\$3,484
2175 Ornamental Gas Lamps - Replace	\$10,990	\$0	\$0	\$0	\$0
<b>Trail System</b>					
2107 Concrete Sidewalks - Repair	\$0	\$0	\$0	\$19,508	\$0
2125 Asphalt Trails -Repair/Resurface	\$34,778	\$0	\$0	\$38,003	\$0
2139 Wood Fencing (Trails)- Replace	\$25,214	\$0	\$0	\$0	\$0
2177 Bollard Lights - Replace	\$0	\$0	\$0	\$0	\$0
2181 Trail Furn./Signage - Part. Replace	\$5,414	\$0	\$0	\$0	\$0
2191 Bridge #1 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #2 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #3 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #4 - Resurface	\$0	\$33,493	\$0	\$0	\$0
2191 Bridge #5 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #6 - Resurface	\$0	\$0	\$0	\$0	\$0
2192 Bridge #1 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #2 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #3 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #4 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #5 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #6 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2193 Boat Dock (Childrens) - Resurface	\$0	\$0	\$0	\$0	\$0
2194 Boat Dock (Childrens) - Replace	\$0	\$0	\$0	\$0	\$0
2195 Floating Dock (Childrens) - Replace	\$0	\$0	\$0	\$0	\$0
2196 Gangway - Replace	\$0	\$0	\$0	\$0	\$0
2727 Trail Fitness Eqpmt - Replace	\$0	\$0	\$0	\$0	\$28,835
<b>Codner's Ferry Park</b>					
2147 Arbor - Replace	\$0	\$0	\$0	\$0	\$0
2147 Picnic Shelter - Refurbish/Replace	\$0	\$0	\$0	\$12,212	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Butterfly Pond</b>					

Fiscal Year	2026	2027	2028	2029	2030
2147 Wood Trellis - Replace	\$0	\$0	\$0	\$0	\$0
2193 Pier/Dock - Repair/Resurface	\$0	\$0	\$0	\$0	\$0
2194 Pier/Dock - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
<b>Smythe Park</b>					
2119 Pavers - Partial Replace	\$0	\$0	\$0	\$0	\$0
2139 Site Fencing: Wood - Replace	\$0	\$0	\$0	\$0	\$0
2150 Fountain/Water Features - Refurbish	\$0	\$3,678	\$0	\$0	\$0
2167 Statues - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2175 Gas Lanterns - Replace	\$0	\$12,675	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
2849 Pier/Dock - Resurface	\$0	\$0	\$0	\$0	\$0
2851 Pier/Dock Structure - Replace	\$0	\$0	\$0	\$0	\$0
2852 Floating Dock - Replace	\$0	\$0	\$0	\$0	\$0
<b>200 River Landing Drive</b>					
2192 Metal Bridge - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountains (Large) - Replace	\$0	\$24,478	\$0	\$0	\$0
2595 Pond Fountains (Small) - Replace	\$0	\$5,272	\$0	\$0	\$0
<b>Ralston Grove</b>					
2169 Sign/Monument - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Commemorative Park</b>					
2146 Arbor - Repair/Replace	\$0	\$0	\$0	\$0	\$0
2169 Signage - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Barfield Park</b>					
2147 Picnic Shelter - Refurbish	\$0	\$0	\$0	\$0	\$0
2383 Metal Roof - Replace	\$0	\$0	\$0	\$0	\$0
<b>Ithecaw Creek Fountain</b>					
2150 Fountain/Water Feature - Refurbish	\$0	\$0	\$0	\$0	\$0
<b>Willtown Park</b>					
2107 Concrete Sidewalks - Partial Repair	\$0	\$4,955	\$0	\$0	\$5,415
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
2308 Playground Shades - Replace	\$0	\$0	\$0	\$11,667	\$0
2801 Swingsets - Replace	\$0	\$0	\$0	\$0	\$0
<b>Ralston Cemetery</b>					
2137 Metal Gate - Replace	\$0	\$0	\$0	\$0	\$0
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Mitchell Pier Treehouse</b>					
2801 Treehouse Structure - Replace	\$0	\$0	\$0	\$0	\$0
<b>Saucy Jack Streetscape</b>					
2123 Asphalt - Seal/Repair	\$7,535	\$0	\$0	\$0	\$8,481
2125 Asphalt - Resurface	\$0	\$0	\$0	\$0	\$28,248
<b>Village Crossing Trail</b>					
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Fish Tale</b>					
2169 Sign/Monument - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Miscellaneous</b>					
2107 Concrete Sidewalks - Repair	\$0	\$0	\$0	\$0	\$0
2135 Railing (Island Park Dr) - Replace	\$0	\$0	\$0	\$0	\$29,684
2150 Water Fountain - Replace	\$0	\$0	\$0	\$0	\$0
2166 Directional Signs - Replace	\$0	\$0	\$64,384	\$0	\$0
2169 526 Signage - Replace	\$0	\$0	\$0	\$0	\$0
2169 Sign Posts/Sets - Replace	\$0	\$0	\$0	\$0	\$0
2172 Banner Signs - Replace	\$0	\$0	\$0	\$0	\$0
2179 Landscape Lights - Partial Replace	\$0	\$14,747	\$0	\$0	\$0
2181 Outdoor/Site Furniture - Replace	\$0	\$0	\$0	\$0	\$10,438
2587 Irrigation System - Repair/Refurb	\$0	\$0	\$6,149	\$0	\$0
Total Expenses	\$94,075	\$134,044	\$70,533	\$94,438	\$131,078
Ending Reserve Balance	\$2,470,572	\$2,643,067	\$2,885,079	\$3,109,505	\$3,303,428



<b>Fiscal Year</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>
Starting Reserve Balance	\$3,303,428	\$3,468,423	\$3,180,491	\$3,500,201	\$3,330,126
Annual Reserve Contribution	\$297,050	\$301,209	\$305,426	\$309,702	\$314,038
Recommended Special Assessments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$33,845	\$33,230	\$33,389	\$34,137	\$30,968
Total Income	\$3,634,323	\$3,802,863	\$3,519,306	\$3,844,040	\$3,675,132
# Component					
<b>Administration</b>					
2523 HVAC (Office) - Replace	\$0	\$0	\$0	\$9,031	\$0
2545 Computer/IT Equipment - Replace	\$22,040	\$0	\$0	\$0	\$24,806
2711 Carpeting - Replace	\$0	\$0	\$0	\$0	\$9,529
2743 Furnishings & Décor - Partial Repl	\$11,759	\$0	\$0	\$0	\$0
2755 Offices/Interiors - Remodel	\$0	\$0	\$0	\$0	\$0
<b>Gibbon St Park</b>					
2325 Wood Deck - Resurface	\$0	\$0	\$0	\$35,759	\$0
<b>Grove Park</b>					
2149 Concrete Fountain - Repair/Clean	\$0	\$0	\$0	\$0	\$3,706
2175 Park Lights - Replace	\$0	\$0	\$0	\$0	\$0
<b>Simmons Park</b>					
2137 Metal Fencing - Replace	\$22,712	\$0	\$0	\$0	\$0
2149 Water Features - Maintain	\$0	\$0	\$0	\$0	\$0
2171 Flag Pole - Replace	\$3,447	\$0	\$0	\$0	\$0
<b>Beckon Park</b>					
2147 Gazebo - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Guggenheim Plaza</b>					
2169 Sign/Reader Board - Replace	\$0	\$0	\$0	\$8,694	\$0
2181 Outdoor Furniture (New) - Allowance	\$13,096	\$0	\$0	\$0	\$0
2595 Pond Fountain - Replace	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountains (New) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Balfour Park</b>					
2147 Wooden Arches - Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Center Park</b>					
2175 Site Pole Lights - Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Eqpmt (All) - Replace	\$0	\$0	\$0	\$0	\$118,814
<b>Cattle Trough Park</b>					
2149 Concrete Fountain - Refurbish/Repai	\$0	\$0	\$0	\$0	\$0
2175 Ornamental Gas Lamps - Replace	\$0	\$0	\$0	\$0	\$0
<b>Trail System</b>					
2107 Concrete Sidewalks - Repair	\$0	\$0	\$0	\$22,615	\$0
2125 Asphalt Trails -Repair/Resurface	\$0	\$41,527	\$0	\$0	\$45,378
2139 Wood Fencing (Trails)- Replace	\$0	\$0	\$0	\$0	\$0
2177 Bollard Lights - Replace	\$0	\$0	\$0	\$0	\$0
2181 Trail Furn./Signage - Part. Replace	\$6,276	\$0	\$0	\$0	\$0
2191 Bridge #1 - Resurface	\$0	\$112,815	\$0	\$0	\$0
2191 Bridge #2 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #3 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #4 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #5 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #6 - Resurface	\$0	\$0	\$0	\$317,938	\$0
2192 Bridge #1 - Replace/Rebuild	\$0	\$146,867	\$0	\$0	\$0
2192 Bridge #2 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #3 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #4 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #5 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$48,025
2192 Bridge #6 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$424,281
2193 Boat Dock (Childrens) - Resurface	\$0	\$219,401	\$0	\$0	\$0
2194 Boat Dock (Childrens) - Replace	\$0	\$0	\$0	\$0	\$0
2195 Floating Dock (Childrens) - Replace	\$0	\$0	\$0	\$0	\$0
2196 Gangway - Replace	\$0	\$14,784	\$0	\$0	\$0
2727 Trail Fitness Eqpmt - Replace	\$0	\$0	\$0	\$0	\$0
<b>Codner's Ferry Park</b>					
2147 Arbor - Replace	\$0	\$0	\$0	\$0	\$0
2147 Picnic Shelter - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$40,973	\$0	\$0	\$0
<b>Butterfly Pond</b>					

Fiscal Year	2031	2032	2033	2034	2035
2147 Wood Trellis - Replace	\$0	\$0	\$0	\$0	\$0
2193 Pier/Dock - Repair/Resurface	\$0	\$0	\$0	\$0	\$0
2194 Pier/Dock - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
<b>Smythe Park</b>					
2119 Pavers - Partial Replace	\$0	\$0	\$0	\$0	\$0
2139 Site Fencing: Wood - Replace	\$0	\$21,386	\$0	\$0	\$0
2150 Fountain/Water Features - Refurbish	\$0	\$0	\$0	\$0	\$0
2167 Statues - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2175 Gas Lanterns - Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
2849 Pier/Dock - Resurface	\$0	\$0	\$0	\$0	\$0
2851 Pier/Dock Structure - Replace	\$0	\$0	\$0	\$0	\$0
2852 Floating Dock - Replace	\$0	\$0	\$0	\$0	\$0
<b>200 River Landing Drive</b>					
2192 Metal Bridge - Replace/Rebuild	\$0	\$0	\$0	\$40,605	\$0
2595 Pond Fountains (Large) - Replace	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountains (Small) - Replace	\$5,933	\$0	\$0	\$0	\$6,678
<b>Ralston Grove</b>					
2169 Sign/Monument - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$30,178	\$0
<b>Commemorative Park</b>					
2146 Arbor - Repair/Replace	\$0	\$5,689	\$0	\$0	\$0
2169 Signage - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Barfield Park</b>					
2147 Picnic Shelter - Refurbish	\$0	\$0	\$0	\$0	\$0
2383 Metal Roof - Replace	\$0	\$12,008	\$0	\$0	\$0
<b>Ithecaw Creek Fountain</b>					
2150 Fountain/Water Feature - Refurbish	\$0	\$0	\$0	\$0	\$0
<b>Willtown Park</b>					
2107 Concrete Sidewalks - Partial Repair	\$0	\$0	\$5,917	\$0	\$0
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$12,747	\$0
2308 Playground Shades - Replace	\$0	\$0	\$0	\$0	\$0
2801 Swingsets - Replace	\$0	\$0	\$0	\$8,664	\$0
<b>Ralston Cemetery</b>					
2137 Metal Gate - Replace	\$0	\$0	\$8,911	\$0	\$0
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$4,277	\$0	\$0
<b>Mitchell Pier Treehouse</b>					
2801 Treehouse Structure - Replace	\$0	\$0	\$0	\$0	\$0
<b>Saucy Jack Streetscape</b>					
2123 Asphalt - Seal/Repair	\$0	\$0	\$0	\$9,545	\$0
2125 Asphalt - Resurface	\$0	\$0	\$0	\$0	\$0
<b>Village Crossing Trail</b>					
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Fish Tale</b>					
2169 Sign/Monument - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Miscellaneous</b>					
2107 Concrete Sidewalks - Repair	\$0	\$0	\$0	\$0	\$20,949
2135 Railing (Island Park Dr) - Replace	\$0	\$0	\$0	\$0	\$0
2150 Water Fountain - Replace	\$0	\$0	\$0	\$0	\$13,008
2166 Directional Signs - Replace	\$0	\$0	\$0	\$0	\$0
2169 526 Signage - Replace	\$0	\$0	\$0	\$0	\$81,680
2169 Sign Posts/Sets - Replace	\$0	\$0	\$0	\$0	\$0
2172 Banner Signs - Replace	\$80,635	\$0	\$0	\$0	\$0
2179 Landscape Lights - Partial Replace	\$0	\$0	\$0	\$18,136	\$0
2181 Outdoor/Site Furniture - Replace	\$0	\$0	\$0	\$0	\$12,101
2587 Irrigation System - Repair/Refurb	\$0	\$6,921	\$0	\$0	\$0
Total Expenses	\$165,900	\$622,372	\$19,105	\$513,913	\$808,956
Ending Reserve Balance	\$3,468,423	\$3,180,491	\$3,500,201	\$3,330,126	\$2,866,177

<b>Fiscal Year</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>
Starting Reserve Balance	\$2,866,177	\$3,094,156	\$3,126,362	\$3,271,625	\$2,916,822
Annual Reserve Contribution	\$318,434	\$322,892	\$327,413	\$331,997	\$336,645
Recommended Special Assessments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$29,789	\$31,089	\$31,976	\$30,929	\$30,879
Total Income	\$3,214,400	\$3,448,138	\$3,485,751	\$3,634,551	\$3,284,345
# Component					
<b>Administration</b>					
2523 HVAC (Office) - Replace	\$0	\$0	\$0	\$0	\$0
2545 Computer/IT Equipment - Replace	\$0	\$0	\$0	\$27,920	\$0
2711 Carpeting - Replace	\$0	\$0	\$0	\$0	\$0
2743 Furnishings & Décor - Partial Repl	\$13,632	\$0	\$0	\$0	\$0
2755 Offices/Interiors - Remodel	\$0	\$0	\$0	\$0	\$0
<b>Gibbon St Park</b>					
2325 Wood Deck - Resurface	\$0	\$0	\$0	\$0	\$0
<b>Grove Park</b>					
2149 Concrete Fountain - Repair/Clean	\$0	\$0	\$0	\$0	\$0
2175 Park Lights - Replace	\$0	\$0	\$0	\$0	\$0
<b>Simmons Park</b>					
2137 Metal Fencing - Replace	\$0	\$0	\$0	\$0	\$0
2149 Water Features - Maintain	\$0	\$0	\$0	\$0	\$0
2171 Flag Pole - Replace	\$0	\$0	\$0	\$0	\$0
<b>Beckon Park</b>					
2147 Gazebo - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Guggenheim Plaza</b>					
2169 Sign/Reader Board - Replace	\$0	\$0	\$0	\$0	\$0
2181 Outdoor Furniture (New) - Allowance	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountain - Replace	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountains (New) - Replace	\$0	\$0	\$0	\$17,535	\$0
<b>Balfour Park</b>					
2147 Wooden Arches - Replace	\$6,403	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Center Park</b>					
2175 Site Pole Lights - Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Eqpmt (All) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Cattle Trough Park</b>					
2149 Concrete Fountain - Refurbish/Repai	\$0	\$0	\$0	\$0	\$0
2175 Ornamental Gas Lamps - Replace	\$0	\$0	\$0	\$0	\$0
<b>Trail System</b>					
2107 Concrete Sidewalks - Repair	\$0	\$0	\$0	\$26,217	\$0
2125 Asphalt Trails -Repair/Resurface	\$0	\$0	\$49,585	\$0	\$0
2139 Wood Fencing (Trails)- Replace	\$0	\$0	\$0	\$0	\$0
2177 Bollard Lights - Replace	\$0	\$0	\$0	\$0	\$0
2181 Trail Furn./Signage - Part. Replace	\$7,276	\$0	\$0	\$0	\$0
2191 Bridge #1 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #2 - Resurface	\$0	\$0	\$54,131	\$0	\$0
2191 Bridge #3 - Resurface	\$0	\$0	\$0	\$160,539	\$0
2191 Bridge #4 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #5 - Resurface	\$40,429	\$0	\$0	\$0	\$0
2191 Bridge #6 - Resurface	\$0	\$0	\$0	\$0	\$0
2192 Bridge #1 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #2 - Replace/Rebuild	\$0	\$0	\$99,667	\$0	\$0
2192 Bridge #3 - Replace/Rebuild	\$0	\$0	\$0	\$108,956	\$0
2192 Bridge #4 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #5 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #6 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2193 Boat Dock (Childrens) - Resurface	\$0	\$0	\$0	\$0	\$0
2194 Boat Dock (Childrens) - Replace	\$0	\$0	\$0	\$0	\$0
2195 Floating Dock (Childrens) - Replace	\$0	\$36,668	\$0	\$0	\$0
2196 Gangway - Replace	\$0	\$0	\$0	\$0	\$0
2727 Trail Fitness Eqpmt - Replace	\$0	\$0	\$0	\$0	\$0
<b>Codner's Ferry Park</b>					
2147 Arbor - Replace	\$0	\$0	\$0	\$6,997	\$0
2147 Picnic Shelter - Refurbish/Replace	\$0	\$0	\$0	\$16,411	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Butterfly Pond</b>					

Fiscal Year	2036	2037	2038	2039	2040
2147 Wood Trellis - Replace	\$0	\$0	\$0	\$0	\$0
2193 Pier/Dock - Repair/Resurface	\$0	\$79,433	\$0	\$0	\$0
2194 Pier/Dock - Replace/Rebuild	\$0	\$99,412	\$0	\$0	\$0
<b>Smythe Park</b>					
2119 Pavers - Partial Replace	\$0	\$0	\$0	\$0	\$0
2139 Site Fencing: Wood - Replace	\$0	\$0	\$0	\$0	\$0
2150 Fountain/Water Features - Refurbish	\$0	\$4,942	\$0	\$0	\$0
2167 Statues - Refurbish/Replace	\$19,786	\$0	\$0	\$0	\$0
2175 Gas Lanterns - Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$174,670	\$0
2849 Pier/Dock - Resurface	\$0	\$0	\$0	\$0	\$0
2851 Pier/Dock Structure - Replace	\$0	\$0	\$0	\$0	\$0
2852 Floating Dock - Replace	\$0	\$0	\$0	\$41,710	\$0
<b>200 River Landing Drive</b>					
2192 Metal Bridge - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountains (Large) - Replace	\$0	\$32,896	\$0	\$0	\$0
2595 Pond Fountains (Small) - Replace	\$0	\$0	\$0	\$7,516	\$0
<b>Ralston Grove</b>					
2169 Sign/Monument - Refurbish/Replace	\$0	\$25,515	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Commemorative Park</b>					
2146 Arbor - Repair/Replace	\$0	\$0	\$0	\$0	\$0
2169 Signage - Refurbish/Replace	\$0	\$8,240	\$0	\$0	\$0
<b>Barfield Park</b>					
2147 Picnic Shelter - Refurbish	\$0	\$0	\$0	\$20,046	\$0
2383 Metal Roof - Replace	\$0	\$0	\$0	\$0	\$0
<b>Ithecaw Creek Fountain</b>					
2150 Fountain/Water Feature - Refurbish	\$18,462	\$0	\$0	\$0	\$0
<b>Willtown Park</b>					
2107 Concrete Sidewalks - Partial Repair	\$6,466	\$0	\$0	\$7,065	\$0
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
2308 Playground Shades - Replace	\$0	\$0	\$0	\$0	\$0
2801 Swingsets - Replace	\$0	\$0	\$0	\$0	\$0
<b>Ralston Cemetery</b>					
2137 Metal Gate - Replace	\$0	\$0	\$0	\$0	\$0
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Mitchell Pier Treehouse</b>					
2801 Treehouse Structure - Replace	\$0	\$0	\$0	\$0	\$0
<b>Saucy Jack Streetscape</b>					
2123 Asphalt - Seal/Repair	\$0	\$0	\$10,744	\$0	\$0
2125 Asphalt - Resurface	\$0	\$0	\$0	\$0	\$0
<b>Village Crossing Trail</b>					
2139 Site Fencing (Wood) - Replace	\$0	\$25,194	\$0	\$0	\$0
<b>Fish Tale</b>					
2169 Sign/Monument - Refurbish/Replace	\$0	\$9,476	\$0	\$0	\$0
<b>Miscellaneous</b>					
2107 Concrete Sidewalks - Repair	\$0	\$0	\$0	\$0	\$0
2135 Railing (Island Park Dr) - Replace	\$0	\$0	\$0	\$0	\$0
2150 Water Fountain - Replace	\$0	\$0	\$0	\$0	\$0
2166 Directional Signs - Replace	\$0	\$0	\$0	\$0	\$0
2169 526 Signage - Replace	\$0	\$0	\$0	\$0	\$0
2169 Sign Posts/Sets - Replace	\$0	\$0	\$0	\$0	\$0
2172 Banner Signs - Replace	\$0	\$0	\$0	\$102,146	\$0
2179 Landscape Lights - Partial Replace	\$0	\$0	\$0	\$0	\$0
2181 Outdoor/Site Furniture - Replace	\$0	\$0	\$0	\$0	\$14,028
2587 Irrigation System - Repair/Refurb	\$7,790	\$0	\$0	\$0	\$8,768
Total Expenses	\$120,244	\$321,776	\$214,126	\$717,729	\$22,796
Ending Reserve Balance	\$3,094,156	\$3,126,362	\$3,271,625	\$2,916,822	\$3,261,549

<b>Fiscal Year</b>	<b>2041</b>	<b>2042</b>	<b>2043</b>	<b>2044</b>	<b>2045</b>
Starting Reserve Balance	\$3,261,549	\$3,536,154	\$3,729,823	\$3,886,235	\$4,089,946
Annual Reserve Contribution	\$341,358	\$346,137	\$350,983	\$355,896	\$360,879
Recommended Special Assessments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$33,974	\$36,314	\$38,064	\$39,864	\$40,807
Total Income	\$3,636,881	\$3,918,605	\$4,118,869	\$4,281,995	\$4,491,632
# Component					
<b>Administration</b>					
2523 HVAC (Office) - Replace	\$0	\$0	\$0	\$0	\$0
2545 Computer/IT Equipment - Replace	\$0	\$0	\$31,424	\$0	\$0
2711 Carpeting - Replace	\$0	\$0	\$0	\$0	\$12,807
2743 Furnishings & Décor - Partial Repl	\$15,803	\$0	\$0	\$0	\$0
2755 Offices/Interiors - Remodel	\$0	\$0	\$0	\$0	\$71,961
<b>Gibbon St Park</b>					
2325 Wood Deck - Resurface	\$0	\$0	\$0	\$0	\$0
<b>Grove Park</b>					
2149 Concrete Fountain - Repair/Clean	\$0	\$0	\$0	\$0	\$4,980
2175 Park Lights - Replace	\$0	\$0	\$0	\$0	\$0
<b>Simmons Park</b>					
2137 Metal Fencing - Replace	\$0	\$0	\$0	\$0	\$0
2149 Water Features - Maintain	\$0	\$0	\$0	\$0	\$8,446
2171 Flag Pole - Replace	\$0	\$0	\$0	\$0	\$0
<b>Beckon Park</b>					
2147 Gazebo - Refurbish/Replace	\$0	\$0	\$0	\$25,361	\$0
<b>Guggenheim Plaza</b>					
2169 Sign/Reader Board - Replace	\$0	\$0	\$0	\$0	\$0
2181 Outdoor Furniture (New) - Allowance	\$0	\$0	\$18,672	\$0	\$0
2595 Pond Fountain - Replace	\$0	\$0	\$0	\$0	\$17,248
2595 Pond Fountains (New) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Balfour Park</b>					
2147 Wooden Arches - Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$60,171
<b>Center Park</b>					
2175 Site Pole Lights - Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Eqpmt (All) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Cattle Trough Park</b>					
2149 Concrete Fountain - Refurbish/Repai	\$0	\$0	\$0	\$0	\$5,428
2175 Ornamental Gas Lamps - Replace	\$0	\$0	\$0	\$0	\$0
<b>Trail System</b>					
2107 Concrete Sidewalks - Repair	\$0	\$0	\$0	\$30,393	\$0
2125 Asphalt Trails -Repair/Resurface	\$54,183	\$0	\$0	\$59,208	\$0
2139 Wood Fencing (Trails)- Replace	\$0	\$0	\$0	\$0	\$0
2177 Bollard Lights - Replace	\$0	\$0	\$73,770	\$0	\$0
2181 Trail Furn./Signage - Part. Replace	\$8,435	\$0	\$0	\$0	\$0
2191 Bridge #1 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #2 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #3 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #4 - Resurface	\$0	\$52,181	\$0	\$0	\$0
2191 Bridge #5 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #6 - Resurface	\$0	\$0	\$0	\$0	\$0
2192 Bridge #1 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #2 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #3 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #4 - Replace/Rebuild	\$0	\$69,947	\$0	\$0	\$0
2192 Bridge #5 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #6 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2193 Boat Dock (Childrens) - Resurface	\$0	\$0	\$0	\$0	\$0
2194 Boat Dock (Childrens) - Replace	\$0	\$0	\$0	\$0	\$0
2195 Floating Dock (Childrens) - Replace	\$0	\$0	\$0	\$0	\$0
2196 Gangway - Replace	\$0	\$0	\$0	\$0	\$0
2727 Trail Fitness Eqpmt - Replace	\$0	\$41,113	\$0	\$0	\$0
<b>Codner's Ferry Park</b>					
2147 Arbor - Replace	\$0	\$0	\$0	\$0	\$0
2147 Picnic Shelter - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Butterfly Pond</b>					

Fiscal Year	2041	2042	2043	2044	2045
2147 Wood Trellis - Replace	\$0	\$5,730	\$0	\$0	\$0
2193 Pier/Dock - Repair/Resurface	\$0	\$0	\$0	\$0	\$0
2194 Pier/Dock - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
<b>Smythe Park</b>					
2119 Pavers - Partial Replace	\$0	\$0	\$0	\$0	\$0
2139 Site Fencing: Wood - Replace	\$0	\$0	\$0	\$0	\$0
2150 Fountain/Water Features - Refurbish	\$0	\$0	\$0	\$0	\$0
2167 Statues - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2175 Gas Lanterns - Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
2849 Pier/Dock - Resurface	\$0	\$0	\$0	\$49,044	\$0
2851 Pier/Dock Structure - Replace	\$0	\$0	\$0	\$0	\$0
2852 Floating Dock - Replace	\$0	\$0	\$0	\$0	\$0
<b>200 River Landing Drive</b>					
2192 Metal Bridge - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountains (Large) - Replace	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountains (Small) - Replace	\$0	\$0	\$8,460	\$0	\$0
<b>Ralston Grove</b>					
2169 Sign/Monument - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Commemorative Park</b>					
2146 Arbor - Repair/Replace	\$0	\$0	\$0	\$0	\$0
2169 Signage - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Barfield Park</b>					
2147 Picnic Shelter - Refurbish	\$0	\$0	\$0	\$0	\$0
2383 Metal Roof - Replace	\$0	\$0	\$0	\$0	\$0
<b>Ithecaw Creek Fountain</b>					
2150 Fountain/Water Feature - Refurbish	\$0	\$0	\$0	\$0	\$0
<b>Willtown Park</b>					
2107 Concrete Sidewalks - Partial Repair	\$0	\$7,720	\$0	\$0	\$8,436
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
2308 Playground Shades - Replace	\$0	\$0	\$0	\$18,177	\$0
2801 Swingsets - Replace	\$0	\$0	\$0	\$0	\$0
<b>Ralston Cemetery</b>					
2137 Metal Gate - Replace	\$0	\$0	\$0	\$0	\$0
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Mitchell Pier Treehouse</b>					
2801 Treehouse Structure - Replace	\$0	\$0	\$0	\$0	\$132,640
<b>Saucy Jack Streetscape</b>					
2123 Asphalt - Seal/Repair	\$0	\$12,092	\$0	\$0	\$0
2125 Asphalt - Resurface	\$0	\$0	\$0	\$0	\$0
<b>Village Crossing Trail</b>					
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Fish Tale</b>					
2169 Sign/Monument - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Miscellaneous</b>					
2107 Concrete Sidewalks - Repair	\$0	\$0	\$0	\$0	\$28,154
2135 Railing (Island Park Dr) - Replace	\$0	\$0	\$0	\$0	\$0
2150 Water Fountain - Replace	\$0	\$0	\$0	\$0	\$0
2166 Directional Signs - Replace	\$0	\$0	\$100,308	\$0	\$0
2169 526 Signage - Replace	\$0	\$0	\$0	\$0	\$0
2169 Sign Posts/Sets - Replace	\$0	\$0	\$0	\$0	\$50,108
2172 Banner Signs - Replace	\$0	\$0	\$0	\$0	\$0
2179 Landscape Lights - Partial Replace	\$22,305	\$0	\$0	\$0	\$0
2181 Outdoor/Site Furniture - Replace	\$0	\$0	\$0	\$0	\$16,262
2587 Irrigation System - Repair/Refurb	\$0	\$0	\$0	\$9,868	\$0
Total Expenses	\$100,727	\$188,783	\$232,634	\$192,050	\$416,641
Ending Reserve Balance	\$3,536,154	\$3,729,823	\$3,886,235	\$4,089,946	\$4,074,990

<b>Fiscal Year</b>	<b>2046</b>	<b>2047</b>	<b>2048</b>	<b>2049</b>	<b>2050</b>
Starting Reserve Balance	\$4,074,990	\$4,441,779	\$2,956,863	\$3,316,709	\$3,036,990
Annual Reserve Contribution	\$365,931	\$371,054	\$376,249	\$381,516	\$386,858
Recommended Special Assessments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$42,566	\$36,977	\$31,355	\$31,755	\$31,398
Total Income	\$4,483,487	\$4,849,811	\$3,364,466	\$3,729,980	\$3,455,245
# Component					
<b>Administration</b>					
2523 HVAC (Office) - Replace	\$0	\$0	\$0	\$14,071	\$0
2545 Computer/IT Equipment - Replace	\$0	\$35,368	\$0	\$0	\$0
2711 Carpeting - Replace	\$0	\$0	\$0	\$0	\$0
2743 Furnishings & Décor - Partial Repl	\$18,321	\$0	\$0	\$0	\$0
2755 Offices/Interiors - Remodel	\$0	\$0	\$0	\$0	\$0
<b>Gibbon St Park</b>					
2325 Wood Deck - Resurface	\$0	\$0	\$0	\$55,711	\$0
<b>Grove Park</b>					
2149 Concrete Fountain - Repair/Clean	\$0	\$0	\$0	\$0	\$0
2175 Park Lights - Replace	\$0	\$0	\$0	\$0	\$0
<b>Simmons Park</b>					
2137 Metal Fencing - Replace	\$0	\$0	\$0	\$0	\$0
2149 Water Features - Maintain	\$0	\$0	\$0	\$0	\$0
2171 Flag Pole - Replace	\$0	\$0	\$0	\$0	\$0
<b>Beckon Park</b>					
2147 Gazebo - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Guggenheim Plaza</b>					
2169 Sign/Reader Board - Replace	\$0	\$0	\$0	\$0	\$0
2181 Outdoor Furniture (New) - Allowance	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountain - Replace	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountains (New) - Replace	\$0	\$0	\$0	\$23,566	\$0
<b>Balfour Park</b>					
2147 Wooden Arches - Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Center Park</b>					
2175 Site Pole Lights - Replace	\$0	\$0	\$0	\$0	\$33,817
2801 Playground Eqpmt (All) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Cattle Trough Park</b>					
2149 Concrete Fountain - Refurbish/Repai	\$0	\$0	\$0	\$0	\$0
2175 Ornamental Gas Lamps - Replace	\$0	\$0	\$0	\$0	\$0
<b>Trail System</b>					
2107 Concrete Sidewalks - Repair	\$0	\$0	\$0	\$35,234	\$0
2125 Asphalt Trails -Repair/Resurface	\$0	\$64,698	\$0	\$0	\$70,697
2139 Wood Fencing (Trails)- Replace	\$0	\$0	\$0	\$0	\$0
2177 Bollard Lights - Replace	\$0	\$0	\$0	\$0	\$0
2181 Trail Furn./Signage - Part. Replace	\$9,778	\$0	\$0	\$0	\$0
2191 Bridge #1 - Resurface	\$0	\$175,762	\$0	\$0	\$0
2191 Bridge #2 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #3 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #4 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #5 - Resurface	\$0	\$0	\$0	\$0	\$0
2191 Bridge #6 - Resurface	\$0	\$0	\$0	\$495,336	\$0
2192 Bridge #1 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #2 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #3 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #4 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #5 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2192 Bridge #6 - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2193 Boat Dock (Childrens) - Resurface	\$0	\$341,820	\$0	\$0	\$0
2194 Boat Dock (Childrens) - Replace	\$0	\$706,284	\$0	\$0	\$0
2195 Floating Dock (Childrens) - Replace	\$0	\$0	\$0	\$0	\$0
2196 Gangway - Replace	\$0	\$23,032	\$0	\$0	\$0
2727 Trail Fitness Eqpmt - Replace	\$0	\$0	\$0	\$0	\$0
<b>Codner's Ferry Park</b>					
2147 Arbor - Replace	\$0	\$0	\$0	\$0	\$0
2147 Picnic Shelter - Refurbish/Replace	\$0	\$0	\$0	\$22,056	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
<b>Butterfly Pond</b>					



Fiscal Year	2046	2047	2048	2049	2050
2147 Wood Trellis - Replace	\$0	\$0	\$0	\$0	\$0
2193 Pier/Dock - Repair/Resurface	\$0	\$0	\$0	\$0	\$0
2194 Pier/Dock - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
<b>Smythe Park</b>					
2119 Pavers - Partial Replace	\$0	\$257,066	\$0	\$0	\$0
2139 Site Fencing: Wood - Replace	\$0	\$0	\$0	\$0	\$0
2150 Fountain/Water Features - Refurbish	\$0	\$6,642	\$0	\$0	\$0
2167 Statues - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2175 Gas Lanterns - Replace	\$0	\$22,892	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$0	\$0
2849 Pier/Dock - Resurface	\$0	\$0	\$0	\$0	\$0
2851 Pier/Dock Structure - Replace	\$0	\$67,393	\$0	\$0	\$0
2852 Floating Dock - Replace	\$0	\$0	\$0	\$0	\$0
<b>200 River Landing Drive</b>					
2192 Metal Bridge - Replace/Rebuild	\$0	\$0	\$0	\$0	\$0
2595 Pond Fountains (Large) - Replace	\$0	\$44,210	\$0	\$0	\$0
2595 Pond Fountains (Small) - Replace	\$0	\$9,521	\$0	\$0	\$0
<b>Ralston Grove</b>					
2169 Sign/Monument - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
2801 Playground Equipment - Replace	\$0	\$0	\$0	\$47,017	\$0
<b>Commemorative Park</b>					
2146 Arbor - Repair/Replace	\$0	\$8,864	\$0	\$0	\$0
2169 Signage - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Barfield Park</b>					
2147 Picnic Shelter - Refurbish	\$0	\$0	\$0	\$0	\$0
2383 Metal Roof - Replace	\$0	\$0	\$0	\$0	\$0
<b>Ithecaw Creek Fountain</b>					
2150 Fountain/Water Feature - Refurbish	\$0	\$0	\$0	\$0	\$0
<b>Willtown Park</b>					
2107 Concrete Sidewalks - Partial Repair	\$0	\$0	\$9,218	\$0	\$0
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
2308 Playground Shades - Replace	\$0	\$0	\$0	\$0	\$0
2801 Swingsets - Replace	\$0	\$0	\$0	\$0	\$0
<b>Ralston Cemetery</b>					
2137 Metal Gate - Replace	\$0	\$0	\$0	\$0	\$0
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Mitchell Pier Treehouse</b>					
2801 Treehouse Structure - Replace	\$0	\$0	\$0	\$0	\$0
<b>Saucy Jack Streetscape</b>					
2123 Asphalt - Seal/Repair	\$13,610	\$0	\$0	\$0	\$15,318
2125 Asphalt - Resurface	\$0	\$0	\$0	\$0	\$51,020
<b>Village Crossing Trail</b>					
2139 Site Fencing (Wood) - Replace	\$0	\$0	\$0	\$0	\$0
<b>Fish Tale</b>					
2169 Sign/Monument - Refurbish/Replace	\$0	\$0	\$0	\$0	\$0
<b>Miscellaneous</b>					
2107 Concrete Sidewalks - Repair	\$0	\$0	\$0	\$0	\$0
2135 Railing (Island Park Dr) - Replace	\$0	\$0	\$0	\$0	\$0
2150 Water Fountain - Replace	\$0	\$0	\$0	\$0	\$20,266
2166 Directional Signs - Replace	\$0	\$0	\$0	\$0	\$0
2169 526 Signage - Replace	\$0	\$0	\$0	\$0	\$0
2169 Sign Posts/Sets - Replace	\$0	\$0	\$0	\$0	\$0
2172 Banner Signs - Replace	\$0	\$129,395	\$0	\$0	\$0
2179 Landscape Lights - Partial Replace	\$0	\$0	\$27,433	\$0	\$0
2181 Outdoor/Site Furniture - Replace	\$0	\$0	\$0	\$0	\$18,853
2587 Irrigation System - Repair/Refurb	\$0	\$0	\$11,106	\$0	\$0
Total Expenses	\$41,708	\$1,892,948	\$47,758	\$692,990	\$209,970
Ending Reserve Balance	\$4,441,779	\$2,956,863	\$3,316,709	\$3,036,990	\$3,245,275



## Accuracy, Limitations, and Disclosures

Association Reserves and its employees have no ownership, management, or other business relationships with the client other than this Reserve Study engagement. All work done by Association Reserves is performed under his Responsible Charge and is performed in accordance with National Reserve Study Standards (NRSS). There are no material issues to our knowledge that have not been disclosed to the client that would cause a distortion of the client's situation.

Per NRSS, information provided by official representatives of the client, vendors, and suppliers regarding financial details, component physical details and/or quantities, or historical issues/conditions will be deemed reliable, and is not intended to be used for the purpose of any type of audit, quality/forensic analysis, or background checks of historical records. As such, information provided to us has not been audited or independently verified.

Estimates for interest and inflation have been included, because including such estimates are more accurate than ignoring them completely. When we are hired to prepare Update reports, the client is considered to have deemed those previously developed component quantities as accurate and reliable, whether established by our firm or other individuals/firms (unless specifically mentioned in our Site Inspection Notes). During inspections our company standard is to establish measurements within 5% accuracy, and our scope includes visual inspection of accessible areas and components and does not include any destructive or other testing. Our work is done only for budget purposes. Uses or expectations outside our expertise and scope of work include, but are not limited to, project audit, quality inspection, and the identification of construction defects, hazardous materials, or dangerous conditions. Identifying hidden issues such as but not limited to plumbing or electrical problems are also outside our scope of work. Our estimates assume proper original installation & construction, adherence to recommended preventive maintenance, a stable economic environment, and do not consider frequency or severity of natural disasters. Our opinions of component Useful Life, Remaining Useful Life, and current or future cost estimates are not a warranty or guarantee of actual costs or timing.

Because the physical and financial status of the property, legislation, the economy, weather, owner expectations, and usage are all in a continual state of change over which we have no control, we do not expect that the events projected in this document will all occur exactly as planned. This Reserve Study is by nature a "one-year" document in need of being updated annually so that more accurate estimates can be incorporated. It is only because a long-term perspective improves the accuracy of near-term planning that this Report projects expenses into the future. We fully expect a number of adjustments will be necessary through the interim years to the cost and timing of expense projections and the funding necessary to prepare for those estimated expenses.

In this engagement our compensation is not contingent upon our conclusions, and our liability in any matter involving this Reserve Study is limited to our fee for services rendered.

## Terms and Definitions

<b>BTU</b>	British Thermal Unit (a standard unit of energy)
<b>DIA</b>	Diameter
<b>GSF</b>	Gross Square Feet (area). Equivalent to Square Feet
<b>GSY</b>	Gross Square Yards (area). Equivalent to Square Yards
<b>HP</b>	Horsepower
<b>LF</b>	Linear Feet (length)
<b>Effective Age</b>	The difference between Useful Life and Remaining Useful Life. Note that this is not necessarily equivalent to the chronological age of the component.
<b>Fully Funded Balance (FFB)</b>	The value of the deterioration of the Reserve Components. This is the fraction of life "used up" of each component multiplied by its estimated Current Replacement. While calculated for each component, it is summed together for an association total.
<b>Inflation</b>	Cost factors are adjusted for inflation at the rate defined in the Executive Summary and compounded annually. These increasing costs can be seen as you follow the recurring cycles of a component on the "30-yr Income/Expense Detail" table.
<b>Interest</b>	Interest earnings on Reserve Funds are calculated using the average balance for the year (taking into account income and expenses through the year) and compounded monthly using the rate defined in the Executive Summary. Annual interest earning assumption appears in the Executive Summary.
<b>Percent Funded</b>	The ratio, at a particular point in time (the first day of the Fiscal Year), of the actual (or projected) Reserve Balance to the Fully Funded Balance, expressed as a percentage.
<b>Remaining Useful Life (RUL)</b>	The estimated time, in years, that a common area component can be expected to continue to serve its intended function.
<b>Useful Life (UL)</b>	The estimated time, in years, that a common area component can be expected to serve its intended function.

Component Details

## Administration

### Comp #: 2523 HVAC (Office) - Replace

**Quantity:** (1) System

Location: Condensing unit at exterior, air handler at interior

Funded?: Yes.

History: Replaced in 2019

Comments:

Useful Life: 15 years

Remaining Life: 13 years

Best Case: \$ 5,100

Worst Case: \$7,200

Lower estimate to replace

Higher estimate

Cost Source: Client Cost History

### Comp #: 2545 Computer/IT Equipment - Replace

**Quantity:** Numerous Components

Location: Offices

Funded?: Yes.

History:

Comments: Large upgrade purchase was made in 2019 for \$15,100. Funding for a similar allowance move forward.

Useful Life: 4 years

Remaining Life: 2 years

Best Case: \$ 12,300

Worst Case: \$20,500

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database/Client Cost History

### Comp #: 2711 Carpeting - Replace

**Quantity:** Approx 128 GSY

Location: Offices

Funded?: Yes.

History: Replaced in 2015 for \$5,728 according to information provided.

Comments:

Useful Life: 10 years

Remaining Life: 4 years

Best Case: \$ 5,700

Worst Case: \$6,900

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

### Comp #: 2713 Wood Flooring - Refinish

**Quantity:** Approx 550 GSF

Location: Offices

Funded?: No.

History:

Comments:

Useful Life:

Remaining Life:

Best Case:

Worst Case:

Cost Source:

### Comp #: 2743 Furnishings & Décor - Partial Repl

**Quantity:** Assorted Furnishings

Location: Offices

Funded?: Yes.

History: Some furnishings replaced in 2015 for \$6,656 according to information provided

Comments:

Useful Life: 5 years

Remaining Life: 0 years

Best Case: \$ 7,700

Worst Case: \$9,800

Lower allowance for new furnishings/décor

Higher allowance

Cost Source: AR Cost Database/Client Cost History

### Comp #: 2755 Offices/Interiors - Remodel

**Quantity:** Numerous Areas

Location: Admin office area

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Remaining Life: 4 years

Best Case: \$ 31,800

Worst Case: \$39,000

Lower allowance to remodel

Higher allowance

Cost Source: AR Cost Database

## Gibbon St Park

**Comp #: 2325 Wood Deck - Resurface****Quantity: Approx 1,100 GSF**

Location: Gibbon St Park

Funded?: Yes.

History:

Comments: This was reportedly resurfaced in 2019. RUL extended.

Useful Life: 15 years

Remaining Life: 13 years

Best Case: \$ 22,200

Worst Case: \$26,500

Lower estimate to resurface/restore

Higher estimate

Cost Source: AR Cost Database

---

## Grove Park

**Comp #: 2149 Concrete Fountain - Repair/Clean****Quantity: (1) Concrete Fountain**

Location: Grove park

Funded?: Yes.

History:

Comments:

Useful Life: 10 years

Best Case: \$ 2,100

Lower allowance to maintain

Cost Source: AR Cost Database

Remaining Life: 4 years

Worst Case: \$2,800

Higher allowance

---

**Comp #: 2175 Park Lights - Replace****Quantity: (4) Ornamental Lights**

Location: Park

Funded?: Yes.

History:

Comments:

Useful Life: 25 years

Best Case: \$ 11,600

Lower estimate to replace

Cost Source: AR Cost Database

Remaining Life: 6 years

Worst Case: \$13,800

Higher estimate

## Simmons Park

**Comp #: 2137 Metal Fencing - Replace****Quantity: Approx 220 LF Fence**

Location: Simmons park

Funded?: Yes.

History:

Comments:

Useful Life: 30 years

Remaining Life: 10 years

Best Case: \$ 14,800

Worst Case: \$19,000

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

---

**Comp #: 2149 Water Features - Maintain****Quantity: (2) Concrete Fountains**

Location: Simmons park

Funded?: Yes.

History: Repairs/maintenance completed in 2015 for \$3,900 according to information provided

Comments:

Useful Life: 15 years

Remaining Life: 9 years

Best Case: \$ 3,590

Worst Case: \$4,720

Lower allowance to maintain

Higher allowance

Cost Source: AR Cost Database/Client Cost History

---

**Comp #: 2171 Flag Pole - Replace****Quantity: (1) Aluminum Flag Pole**

Location: Simmons park

Funded?: Yes.

History:

Comments:

Useful Life: 30 years

Remaining Life: 10 years

Best Case: \$ 2,050

Worst Case: \$3,080

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

## Beckon Park

**Comp #: 2147 Gazebo - Refurbish/Replace****Quantity: (1) Gazebo**

Location: Beckon park

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Best Case: \$ 10,300

Lower estimate to refurbish/replace

Cost Source: AR Cost Database

Remaining Life: 3 years

Worst Case: \$15,400

Higher estimate



## Guggenheim Plaza

---

**Comp #: 2167 Monument Plaques - Refurbish****Quantity: (7) Concrete/Brass Signs**

Location: Pond area

Funded?: No.

History:

Comments:

Useful Life:

Remaining Life:

Best Case:

Worst Case:

Cost Source:

---

**Comp #: 2169 Sign/Reader Board - Replace****Quantity: (1) Sign**

Location: Guggenheim Park

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Remaining Life: 13 years

Best Case: \$ 5,140

Worst Case: \$6,700

Lower estimate to refurbish/replace

Higher estimate

Cost Source: Estimate Provided by Client

---

**Comp #: 2181 Outdoor Furniture (New) - Allowance****Quantity: Numerous Pieces**

Location: Common areas throughout development

Funded?: Yes.

History:

Comments: Added allowance for furniture recently installed. A full count and inventory will be completed during the next visit.

Useful Life: 12 years

Remaining Life: 10 years

Best Case: \$ 7,190

Worst Case: \$12,300

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

---

**Comp #: 2595 Pond Fountain - Replace****Quantity: (1) Fountain**

Location: Pond

Funded?: Yes.

History: Replaced in 2015-2016 for \$7,704 according to information provided

Comments:

Useful Life: 15 years

Remaining Life: 9 years

Best Case: \$ 6,370

Worst Case: \$10,600

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database/Client Cost History

---

**Comp #: 2595 Pond Fountains (New) - Replace****Quantity: (2) Fountains**

Location: Pond area

Funded?: Yes.

History:

Comments: These were added in 2019. Funding for future replacement.

Useful Life: 10 years

Remaining Life: 8 years

Best Case: \$ 8,300

Worst Case: \$12,300

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

## Balfour Park

---

**Comp #: 2120 Pavers (Walks/Paths) - Replace****Quantity: Minimal GSF**

Location: Balfour Park

Funded?: No.

History:

Comments:

Useful Life:

Best Case:

Cost Source:

Remaining Life:

Worst Case:

---

**Comp #: 2147 Wooden Arches - Replace****Quantity: (2) Arches**

Location: Balfour park

Funded?: Yes.

History:

Comments:

Useful Life: 15 years

Best Case: \$ 3,080

Lower estimate to replace

Cost Source: AR Cost Database

Remaining Life: 0 years

Worst Case: \$5,140

Higher estimate

---

**Comp #: 2797 Playground Fall Surface - Replace****Quantity: (1) Playground Area**

Location: Balfour Park Area

Funded?: No.

History:

Comments:

Useful Life:

Best Case:

Cost Source:

Remaining Life:

Worst Case:

---

**Comp #: 2801 Playground Equipment - Replace****Quantity: (1) Medium Play Structure**

Location: Balfour Park

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Best Case: \$ 24,300

Lower estimate to replace

Cost Source: AR Cost Database

Remaining Life: 4 years

Worst Case: \$34,900

Higher estimate

## Children's Park

**Comp #: 2149 Waterway - Resurface****Quantity: Approx 1,200 GSF**

Location: Childrens park

Funded?: No.

History: Resurfaced in 2016 for \$36,282 according to information provided

Comments:

Useful Life:

Remaining Life:

Best Case:

Worst Case:

Cost Source:

---

**Comp #: 2150 Waterway Equipment - Replace****Quantity: (4) Pieces Equipment**

Location: Pump vault

Funded?: No.

History: Replaced in 2016 for \$11,230 according to information provided

Comments: All "Children's Park" components have been removed from the Reserve Study as of 2017, as Management reports this area will be re-developed in the future. This component should be re-evaluated during future Reserve Study updates based on most recent information/forecasts available at that time.

Useful Life:

Remaining Life:

Best Case:

Worst Case:

Cost Source:

---

**Comp #: 2172 Flag Standards - Replace****Quantity: (5) Assorted Standards**

Location: Children's Park

Funded?: No.

History: Replaced in 2016 for \$7,000 according to information provided

Comments: All "Children's Park" components have been removed from the Reserve Study as of 2017, as Management reports this area will be re-developed in the future. This component should be re-evaluated during future Reserve Study updates based on most recent information/forecasts available at that time.

Useful Life:

Remaining Life:

Best Case:

Worst Case:

Cost Source:

---

**Comp #: 2191 Foot Bridges - Resurface/Replace****Quantity: (3) Foot Bridges**

Location: Wading pool

Funded?: No.

History: Resurfaced in 2016 for \$7,792 according to information provided

Comments:

Useful Life:

Remaining Life:

Best Case:

Worst Case:

Cost Source:

---

**Comp #: 2801 Boat Play Structure - Replace****Quantity: (1) Structure**

Location: Children's Park

Funded?: No.

History:

Comments:

Useful Life:

Remaining Life:

Best Case:

Worst Case:

Cost Source:

---

**Comp #: 2802 Turtle Features - Repair/Maintain****Quantity: Numerous Features**

Location: Children's Park

Funded?: No.

History:

Comments:

Useful Life:

Remaining Life:

Best Case:

Worst Case:

Cost Source:

## Center Park

**Comp #: 2175 Site Pole Lights - Replace****Quantity: (4) Pole Lights**

Location: Throughout Center Park

Funded?: Yes.

History:

Comments:

Useful Life: 25 years

Best Case: \$ 12,300

Lower estimate to replace

Cost Source: AR Cost Database

Remaining Life: 4 years

Worst Case: \$16,400

Higher estimate

---

**Comp #: 2801 Playground Eqpmt (All) - Replace****Quantity: Numerous Components**

Location: Park

Funded?: Yes.

History: Replaced in 2015 for \$64,000 according to information provided

Comments:

Useful Life: 20 years

Best Case: \$ 71,900

Lower estimate to replace

Cost Source: AR Cost Database/Client Cost History

Remaining Life: 14 years

Worst Case: \$85,200

Higher estimate

## Cattle Trough Park

**Comp #: 2149 Concrete Fountain - Refurbish/Repai****Quantity: (1) Concrete Fountain**

Location: Park

Funded?: Yes.

History: Refurbished in 2015 for \$1,650 according to information provided

Comments:

Useful Life: 15 years

Remaining Life: 9 years

Best Case: \$ 2,050

Worst Case: \$3,290

Lower allowance to maintain

Allowance to refurbish

Cost Source: AR Cost Database/Client Cost History

---

**Comp #: 2175 Ornamental Gas Lamps - Replace****Quantity: Apprx (6) Gas Lamps**

Location: Park

Funded?: Yes.

History:

Comments: RUL slightly extended.

Useful Life: 25 years

Remaining Life: 5 years

Best Case: \$ 8,460

Worst Case: \$10,500

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

---

## Trail System

**Comp #: 2107 Concrete Sidewalks - Repair****Quantity: Approx 39,450 GSF**

Location: Trail system

Funded?: Yes.

History: Repairs in 2018

Comments: This component was slightly adjusted as project are becoming more frequent.

Useful Life: 5 years

Remaining Life: 3 years

Best Case: \$ 10,300

Worst Case: \$20,500

Lower allowance to repair

Higher allowance

Cost Source: AR Cost Database/Client Cost History

**Comp #: 2125 Asphalt Trails -Repair/Resurface****Quantity: Extensive Quantity**

Location: Trails throughout community

Funded?: Yes.

History: Repairs in 2018 and large resurface reported for 2020 for \$30k

Comments: This component has been slightly adjusted as projects are expected to be more frequent. Also, repair project for \$18,000 in 2018 along with a large resurface project in 2020. Bike/walking trails are present throughout the development, which have been installed at different times as the community has been built out. Those at the southern end of the community are generally newer and in better condition.

Since 2014, Management reports that approximately 1,071 GSY of the worst sections have been completely repaved, including demolition, leveling, installation of root barriers and new pavement. Based on current expectations, there is no reported plan to resurface entire lengths of trail areas at one time, but rather to repair and resurface damaged or deteriorated sections on an ongoing as-needed basis. This component represents an allowance for periodic repairs/resurfacing projects, in locations to be determined by Management based on needs/priority. This component should be re-evaluated during future Reserve Study updates based on most recent project history.

Useful Life: 3 years

Remaining Life: 2 years

Best Case: \$ 25,000

Worst Case: \$35,000

Lower allowance for partial repairs/resurfacing

Higher allowance

Cost Source: Estimate Provided by Client

**Comp #: 2139 Wood Fencing (Trails)- Replace****Quantity: Approx 1,175 LF**

Location: Along/adjacent to trail section between Grand Council Street and Seven Farms Drive (adjacent to school)

Funded?: Yes.

History:

Comments: Full replacement is not expected within 4 years RUL has been slightly extended.

Useful Life: 25 years

Remaining Life: 5 years

Best Case: \$ 18,600

Worst Case: \$24,900

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

**Comp #: 2177 Bollard Lights - Replace****Quantity: (49) Lights**

Location: Near bridge #3 adjacent to River Landing Drive, along trails between Children's Park and tennis facility

Funded?: Yes.

History:

Comments: RUL reduced based on information from the client.

Useful Life: 20 years

Remaining Life: 2 years

Best Case: \$ 30,800

Worst Case: \$46,200

Lower estimate to replace

Higher estimate

Cost Source: Estimate Provided by Client

**Comp #: 2181 Trail Furn./Signage - Part. Replace****Quantity: Numerous Components**

Location: Trails throughout community

Funded?: Yes.

History: Replacements expected in 2018 for \$4,244 according to information provided

Comments:

Useful Life: 5 years

Remaining Life: 0 years

Best Case: \$ 3,490

Worst Case: \$5,850

Lower allowance to replace

Higher allowance

Cost Source: Estimate Provided by Client

**Comp #: 2191 Bridge #1 - Resurface****Quantity: Approx 1,912 GSF**

Location: SW of intersection of Beresford Creek St. &amp; Currier St.

Funded?: Yes.

History: Resurfaced in 2017 for \$75,000 according to information provided

Comments:

Useful Life: 15 years

Remaining Life: 11 years

Best Case: \$ 76,200

Worst Case: \$86,800

Lower estimate to resurface

Higher estimate

Cost Source: AR Cost Database/Client Cost History

---

**Comp #: 2191 Bridge #2 - Resurface****Quantity: Approx 775 GSF**

Location: Between Beresford Creek St. &amp; Scott St., West of Scott Park &amp; Pool area

Funded?: Yes.

History:

Comments: .

Useful Life: 15 years

Remaining Life: 2 years

Best Case: \$ 29,500

Worst Case: \$36,000

Lower estimate to resurface

Higher estimate

Cost Source: AR Cost Database/Client Cost History

---

**Comp #: 2191 Bridge #3 - Resurface****Quantity: Approx 2,176 GSF**

Location: Along River Landing Drive at intersection with Fairchild St.

Funded?: Yes.

History:

Comments:

Useful Life: 15 years

Remaining Life: 3 years

Best Case: \$ 84,600

Worst Case: \$104,000

Lower estimate to resurface

Higher estimate

Cost Source: AR Cost Database/Client Cost History

---

**Comp #: 2191 Bridge #4 - Resurface****Quantity: Approx 640 GSF**

Location: Adjacent to home at 1899 Pierce St.

Funded?: Yes.

History:

Comments:

Useful Life: 15 years

Remaining Life: 6 years

Best Case: \$ 25,400

Worst Case: \$30,700

Lower estimate to resurface

Higher estimate

Cost Source: AR Cost Database/Client Cost History

---

**Comp #: 2191 Bridge #5 - Resurface****Quantity: Approx 600 GSF**

Location: Smythe Park

Funded?: Yes.

History:

Comments: Small repair in \$4,500. RUL slightly extended. This bridge was reported to be repaired in 2019 with the walking surfaces to be replaced in the next couple of years.

Useful Life: 15 years

Remaining Life: 0 years

Best Case: \$ 23,300

Worst Case: \$28,600

Lower estimate to resurface

Higher estimate

Cost Source: AR Cost Database/Client Cost History

---

**Comp #: 2191 Bridge #6 - Resurface****Quantity: Approx 5,200 GSF**

Location: Extending East from Barfield St. toward cemetery

Funded?: Yes.

History: Planned for 2020 resurfacing

Comments: Project began in 2019 but larger project still expected. However, was reportedly almost completed by the end of 2019. Extending the RUL based on the final part being completed in 2020. RUL slightly extended.

Useful Life: 15 years

Remaining Life: 13 years

Best Case: \$ 190,000

Worst Case: \$243,000

Lower estimate to resurface

Higher estimate

Cost Source: Estimate Provided by Client

**Comp #: 2191 Other Bridges - Resurface****Quantity: Numerous GSF**

Location: TBD (located at trail sections between Children's Park and tennis area)

Funded?: No.

History:

Comments:

Useful Life:

Remaining Life:

Best Case:

Worst Case:

Cost Source:

---

**Comp #: 2192 Bridge #1 - Replace/Rebuild****Quantity: Approx 1,912 GSF**

Location: SW of intersection of Beresford Creek St. &amp; Currier St.

Funded?: Yes.

History:

Comments:

Useful Life: 30 years

Remaining Life: 11 years

Best Case: \$ 96,200

Worst Case: \$116,000

Lower estimate to replace/rebuild structure

Higher estimate

Cost Source: AR Cost Database

---

**Comp #: 2192 Bridge #2 - Replace/Rebuild****Quantity: Approx 775 GSF**

Location: Between Beresford Creek St. &amp; Scott St., West of Scott Park &amp; Pool area

Funded?: Yes.

History:

Comments: Note: Bridge replacement/rebuilding components are based on additional costs for reconstruction of bridge framework, pilings, etc. at longer intervals. Resurfacing line items are listed separately, and provide funding for deck boards and handrails. This line item is for costs IN ADDITION TO to those factored into resurfacing costs.

Useful Life: 30 years

Remaining Life: 17 years

Best Case: \$ 53,900

Worst Case: \$66,700

Lower estimate to replace/rebuild structure

Higher estimate

Cost Source: AR Cost Database

---

**Comp #: 2192 Bridge #3 - Replace/Rebuild****Quantity: Approx 2,176 GSF**

Location: Along River Landing Drive at intersection with Fairchild St.

Funded?: Yes.

History:

Comments:

Useful Life: 30 years

Remaining Life: 18 years

Best Case: \$ 57,100

Worst Case: \$70,900

Lower estimate to replace/rebuild structure

Higher estimate

Cost Source: AR Cost Database

---

**Comp #: 2192 Bridge #4 - Replace/Rebuild****Quantity: Approx 640 GSF**

Location: Adjacent to home at 1899 Pierce St.

Funded?: Yes.

History:

Comments: Note: Bridge replacement/rebuilding components are based on additional costs for reconstruction of bridge framework, pilings, etc. at longer intervals. Resurfacing line items are listed separately, and provide funding for deck boards and handrails. This line item is for costs IN ADDITION TO to those factored into resurfacing costs.

Useful Life: 30 years

Remaining Life: 21 years

Best Case: \$ 33,900

Worst Case: \$41,300

Lower estimate to replace/rebuild structure

Higher estimate

Cost Source: AR Cost Database

---

**Comp #: 2192 Bridge #5 - Replace/Rebuild****Quantity: Approx 600 GSF**

Location: Smythe Park

Funded?: Yes.

History:

Comments: Note: Bridge replacement/rebuilding components are based on additional costs for reconstruction of bridge framework, pilings, etc. at longer intervals. Resurfacing line items are listed separately, and provide funding for deck boards and handrails. This line item is for costs IN ADDITION TO to those factored into resurfacing costs.

Useful Life: 30 years

Remaining Life: 14 years

Best Case: \$ 28,600

Worst Case: \$34,900

Lower estimate to replace/rebuild structure

Higher estimate

Cost Source: AR Cost Database



**Comp #: 2192 Bridge #6 - Replace/Rebuild****Quantity: Approx 5,200 GSF**

Location: Extending East from Barfield St. toward cemetery

Funded?: Yes.

History:

Comments: Note: Bridge replacement/rebuilding components are based on additional costs for reconstruction of bridge framework, pilings, etc. at longer intervals. Resurfacing line items are listed separately, and provide funding for deck boards and handrails. This line item is for costs IN ADDITION TO those factored into resurfacing costs.

Useful Life: 30 years

Remaining Life: 14 years

Best Case: \$ 254,000

Worst Case: \$307,000

Lower estimate to replace deck and rails

Higher estimate

Cost Source: ARI Cost Database

---

**Comp #: 2192 Other Bridges - Replace/Rebuild****Quantity: Numerous GSF**

Location: TBD (located at trail sections between Children's Park and tennis area)

Funded?: No.

History:

Comments:

Useful Life:

Remaining Life:

Best Case:

Worst Case:

Cost Source:

---

**Comp #: 2193 Boat Dock (Childrens) - Resurface****Quantity: (1) Dock**

Location: Adjacent to Children's Park

Funded?: Yes.

History: Repaired/replaced in 2017/2018 after Hurricane Irma

Comments:

Useful Life: 15 years

Remaining Life: 11 years

Best Case: \$ 148,000

Worst Case: \$169,000

Lower estimate to resurface

Higher estimate

Cost Source: Estimate Provided by Client

---

**Comp #: 2194 Boat Dock (Childrens) - Replace****Quantity: (1) Dock**

Location: Adjacent to Children's Park

Funded?: Yes.

History: Repaired/replaced in 2017/2018 after Hurricane Irma

Comments:

Useful Life: 30 years

Remaining Life: 26 years

Best Case: \$ 296,000

Worst Case: \$359,000

Lower estimate to resurface

Higher estimate

Cost Source: Estimate Provided by Client

---

**Comp #: 2195 Floating Dock (Childrens) - Replace****Quantity: Approx 540 GSF**

Location: Adjacent to Children's Park

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Remaining Life: 16 years

Best Case: \$ 20,500

Worst Case: \$25,200

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

---

**Comp #: 2196 Gangway - Replace****Quantity: (1) Gangway**

Location: Boat Dock

Funded?: Yes.

History: Replaced in 2017/2018 after Hurricane Irma

Comments:

Useful Life: 15 years

Remaining Life: 11 years

Best Case: \$ 9,760

Worst Case: \$11,600

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

**Comp #: 2727 Trail Fitness Eqpmt - Replace**

**Quantity: (4) Stations**

Location: Fitness Trail

Funded?: Yes.

History: Replaced in 2019

Comments: This equipment was reportedly replaced in 2019. No issues reported.

Useful Life: 12 years

Remaining Life: 9 years

Best Case: \$ 18,500

Worst Case: \$25,700

Lower allowance for partial replacements

Higher allowance

Cost Source: Client Cost History

---

## Codner's Ferry Park

**Comp #: 2147 Arbor - Replace****Quantity: (1) Arbor**

Location: Codner's Ferry Park

Funded?: Yes.

History: Replaced in 2018

Comments:

Useful Life: 20 years

Remaining Life: 18 years

Best Case: \$ 3,080

Worst Case: \$5,140

Lower allowance for repairs/replacements

Higher allowance

Cost Source: Client Cost History

---

**Comp #: 2147 Picnic Shelter - Refurbish/Replace****Quantity: Approx 25'x12'**

Location: Park

Funded?: Yes.

History:

Comments: This was repaired and repainted in 2019. Will update condition for next site visit.

Useful Life: 10 years

Remaining Life: 8 years

Best Case: \$ 8,780

Worst Case: \$10,500

Lower allowance to refurbish/replace

Higher allowance

Cost Source: AR Cost Database

---

**Comp #: 2801 Playground Equipment - Replace****Quantity: (1) Small Play Structure**

Location: Codners Park

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Remaining Life: 11 years

Best Case: \$ 24,300

Worst Case: \$34,900

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

## Butterfly Pond

**Comp #: 2147 Wood Trellis - Replace****Quantity: Approx 80 GSF W/Swings**

Location: Dock area

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Remaining Life: 1 years

Best Case: \$ 2,050

Worst Case: \$4,110

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

---

**Comp #: 2193 Pier/Dock - Repair/Resurface****Quantity: Apprx 1,170 GSF Dock**

Location: Pond pier area

Funded?: Yes.

History:

Comments:

Useful Life: 15 years

Remaining Life: 1 years

Best Case: \$ 44,600

Worst Case: \$54,400

Lower estimate to resurface decking

Higher estimate

Cost Source: AR Cost Database

---

**Comp #: 2194 Pier/Dock - Replace/Rebuild****Quantity: Apprx 1,170 GSF Dock**

Location: Pond pier area

Funded?: Yes.

History:

Comments:

Useful Life: 30 years

Remaining Life: 16 years

Best Case: \$ 55,800

Worst Case: \$68,100

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

## Smythe Park

### Comp #: 2119 Pavers - Partial Replace

**Quantity:** Approx 16,300 GSF

Location: Smythe Park

Funded?: Yes.

History: Partial repairs made in 2015 for \$1,700 according to information provided

Comments:

Useful Life: 40 years

Remaining Life: 26 years

Best Case: \$ 98,400

Worst Case: \$140,000

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

### Comp #: 2139 Site Fencing: Wood - Replace

**Quantity:** Approx 580 LF

Location: Playground area

Funded?: Yes.

History:

Comments:

Useful Life: 25 years

Remaining Life: 11 years

Best Case: \$ 13,400

Worst Case: \$17,500

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

### Comp #: 2150 Fountain/Water Features - Refurbish

**Quantity:** (2) Features

Location: Smythe Park area

Funded?: Yes.

History: Both motors reportedly replaced in 2017 for \$2,000

Comments:

Useful Life: 10 years

Remaining Life: 6 years

Best Case: \$ 2,570

Worst Case: \$3,590

Lower allowance to refurbish

Higher allowance

Cost Source: Estimate Provided by Client

### Comp #: 2167 Statues - Refurbish/Replace

**Quantity:** (2) Statues

Location: Park

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Remaining Life: 15 years

Best Case: \$ 11,600

Worst Case: \$13,800

Lower estimate to replace

Higher estimate

Cost Source: Estimates Provided by Client

### Comp #: 2175 Gas Lanterns - Replace

**Quantity:** (12) Large Gas Lanterns

Location: Perimeter of Smythe Park

Funded?: Yes.

History: Installed in 2007

Comments:

Useful Life: 20 years

Remaining Life: 6 years

Best Case: \$ 8,930

Worst Case: \$12,300

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

### Comp #: 2801 Playground Equipment - Replace

**Quantity:** Numerous Large Eqpmt

Location: Smythe Park playground

Funded?: Yes.

History: Replaced in 2019

Comments: Full replacement of this playsystem reportedly occurred in late 2019.

Useful Life: 20 years

Remaining Life: 18 years

Best Case: \$ 82,200

Worst Case: \$123,000

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

**Comp #: 2849 Pier/Dock - Resurface****Quantity: Approx 1,050 GSF**

Location: Smythe Park dock

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Remaining Life: 3 years

Best Case: \$ 22,200

Worst Case: \$27,500

Lower estimate to resurface decking

Higher estimate

Cost Source: AR Cost Database

---

**Comp #: 2851 Pier/Dock Structure - Replace****Quantity: Approx 1,050 GSF**

Location: Smythe Park dock

Funded?: Yes.

History:

Comments:

Useful Life: 40 years

Remaining Life: 26 years

Best Case: \$ 25,400

Worst Case: \$37,100

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

---

**Comp #: 2852 Floating Dock - Replace****Quantity: Approx 660 GSF**

Location: Connected to the Smythe Park wooden dock

Funded?: Yes.

History:

Comments:

Useful Life: 25 years

Remaining Life: 18 years

Best Case: \$ 22,400

Worst Case: \$26,600

Lower Cost Estimate

Higher Estimate

Cost Source: AR Cost Database

---

## 200 River Landing Drive

**Comp #: 2163 Bulkhead (Concrete) - Repair/Repl.****Quantity: Approx 1,050 LF**

Location: Pond perimeter

Funded?: No.

History:

Comments:

Useful Life:

Best Case:

Cost Source:

Remaining Life:

Worst Case:

---

**Comp #: 2192 Metal Bridge - Replace/Rebuild****Quantity: (1) Bridge**

Location: Pond

Funded?: Yes.

History: x

Comments:

Useful Life: 30 years

Best Case: \$ 23,600

Lower estimate to replace/rebuild

Cost Source: AR Cost Database

Remaining Life: 13 years

Worst Case: \$31,700

Higher estimate

---

**Comp #: 2595 Pond Fountains (Large) - Replace****Quantity: (2) of (4) Fountains**

Location: Pond adjacent to condo buildings

Funded?: Yes.

History:

Comments:

Useful Life: 10 years

Best Case: \$ 16,400

Lower estimate to replace

Cost Source: AR Cost Database/Client Cost History

Remaining Life: 6 years

Worst Case: \$24,600

Higher estimate

---

**Comp #: 2595 Pond Fountains (Small) - Replace****Quantity: (1) of (4) Fountains**

Location: Pond adjacent to condo buildings

Funded?: Yes.

History:

Comments: This component was adjusted as replacements are expected to be more frequent.

Useful Life: 4 years

Best Case: \$ 3,390

Lower estimate to replace

Cost Source: Client Cost History, plus Inflation

Remaining Life: 2 years

Worst Case: \$5,440

Higher estimate

## Ralston Grove

**Comp #: 2169 Sign/Monument - Refurbish/Replace****Quantity: (1) Sign**

Location: Ralston Grove

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Best Case: \$ 13,800

Lower estimate to refurbish/replace

Cost Source: Estimate Provided by Client

Remaining Life: 16 years

Worst Case: \$18,000

Higher estimate

---

**Comp #: 2801 Playground Equipment - Replace****Quantity: (1) Play System**

Location: Ralston Grove

Funded?: Yes.

History:

Comments: Requested to be added since our last visit.

Useful Life: 15 years

Best Case: \$ 15,400

Cost Source: AR Cost Database

Remaining Life: 13 years

Worst Case: \$25,700



## Commemorative Park

**Comp #: 2120 Walking Path - Resurface****Quantity: Numerous GSF**

Location: Commemorative Park

Funded?: No.

History:

Comments:

Useful Life:

Best Case:

Cost Source:

Remaining Life:

Worst Case:

---

**Comp #: 2146 Arbor - Repair/Replace****Quantity: (1) Arbor**

Location: Commemorative Park

Funded?: Yes.

History:

Comments:

Useful Life: 15 years

Best Case: \$ 3,080

Lower estimate to replace

Cost Source: Estimate Provided by Client

Remaining Life: 11 years

Worst Case: \$5,140

Higher estimate

---

**Comp #: 2169 Signage - Refurbish/Replace****Quantity: (1) Sign**

Location: Commemorative Park

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Best Case: \$ 4,110

Lower estimate to refurbish/replace

Cost Source: Estimate Provided by Client

Remaining Life: 16 years

Worst Case: \$6,160

Higher estimate

## Barfield Park

**Comp #: 2147 Picnic Shelter - Refurbish****Quantity: (1) Shelter**

Location: Barfield park

Funded?: Yes.

History:

Comments: These were replaced in 2019. RUL extended to full UL. Repairs were also made in 2018 extending the RUL slightly to prepare for future projects.

Useful Life: 20 years

Remaining Life: 18 years

Best Case: \$ 9,450

Worst Case: \$14,100

Lower allowance for repairs/replacements

Higher allowance

Cost Source: AR Cost Database

---

**Comp #: 2383 Metal Roof - Replace****Quantity: Approx 825 GSF**

Location: Metal roof at picnic shelter

Funded?: Yes.

History:

Comments:

Useful Life: 30 years

Remaining Life: 11 years

Best Case: \$ 7,700

Worst Case: \$9,650

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

---

## Ithecaw Creek Fountain

**Comp #: 2150 Fountain/Water Feature - Refurbish****Quantity: (1) Fountain**

Location: Ithecaw Creek

Funded?: Yes.

History:

Comments: No projects reported for 2020.

Useful Life: 15 years

Best Case: \$ 10,300

Lower allowance to maintain/refurbish

Cost Source: Estimate Provided by Client

Remaining Life: 0 years

Worst Case: \$13,400

Higher allowance

## Willtown Park

**Comp #: 2107 Concrete Sidewalks - Partial Repair****Quantity: Numerous GSF**

Location: Between neighborhoods near Willtown Park

Funded?: Yes.

History:

Comments:

Useful Life: 3 years

Remaining Life: 0 years

Best Case: \$ 3,100

Worst Case: \$5,200

Lower allowance to repair

Higher allowance

Cost Source: AR Cost Database

---

**Comp #: 2120 Shell Path - Refurbish****Quantity: Approx 4,970 GSF**

Location: Oval walkway around park

Funded?: No.

History:

Comments:

Useful Life:

Remaining Life:

Best Case:

Worst Case:

Cost Source:

---

**Comp #: 2139 Site Fencing (Wood) - Replace****Quantity: Approx 136 LF**

Location: Willtown Park

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Remaining Life: 13 years

Best Case: \$ 7,600

Worst Case: \$9,760

Lower estimate to replace

Higher estimate

Cost Source: Estimate Provided by Client

---

**Comp #: 2308 Playground Shades - Replace****Quantity: Approx GSF**

Location: Willtown Park

Funded?: Yes.

History:

Comments:

Useful Life: 15 years

Remaining Life: 8 years

Best Case: \$ 8,220

Worst Case: \$10,200

Lower allowance to refurbish/replace

Higher allowance

Cost Source: AR Cost Database

---

**Comp #: 2801 Swingsets - Replace****Quantity: (2) Swingsets**

Location: Willtown Park

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Remaining Life: 13 years

Best Case: \$ 4,200

Worst Case: \$7,600

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

## Ralston Cemetery

**Comp #: 2137 Metal Gate - Replace****Quantity: (1) Gate**

Location: Ralston Cemetery (adjacent to 343 Ralston Creek Street)

Funded?: Yes.

History:

Comments:

Useful Life: 25 years

Best Case: \$ 5,200

Lower estimate to replace

Cost Source: Estimate Provided by Client

Remaining Life: 12 years

Worst Case: \$7,300

Higher estimate

---

**Comp #: 2139 Site Fencing (Wood) - Replace****Quantity: Approx 210 LF**

Location: Ralston Cemetery (adjacent to 343 Ralston Creek Street)

Funded?: Yes.

History:

Comments:

Useful Life: 25 years

Best Case: \$ 2,400

Lower estimate to replace

Cost Source: AR Cost Database

Remaining Life: 12 years

Worst Case: \$3,600

Higher estimate

---

## Mitchell Pier Treehouse

**Comp #: 2801 Treehouse Structure - Replace****Quantity: (1) Structure**

Location: Mitchell Pier area

Funded?: Yes.

History:

Comments: Treehouse is a 2-level structure built around a large, old tree. Wood decking measures approximately 560 GSF with 130 LF of handrails. Includes a wood ladder structure as well.

Wood deck and handrails showed some wear and tear. Thatched palm roofing around perimeter.

Useful Life: 20 years

Remaining Life: 4 years

Best Case: \$ 59,600

Worst Case: \$70,900

Lower estimate to replace

Higher estimate

Cost Source: Estimate Provided by Client

---

## Saucy Jack Streetscape

**Comp #: 2123 Asphalt - Seal/Repair****Quantity: Approx 296 GSY**

Location: Section of Saucy Jack Lane, to the north of Ithecaw Creek Street

Funded?: Yes.

History: \$6,000 for seal-coating and addition of curbing in 2018 according to Management

Comments:

Useful Life: 4 years

Remaining Life: 1 years

Best Case: \$ 5,400

Worst Case: \$7,600

Lower estimate to seal/repair

Higher estimate

Cost Source: Estimate Provided by Client

---

**Comp #: 2125 Asphalt - Resurface****Quantity: Approx 296 GSY**

Location: Section of Saucy Jack Lane, to the north of Ithecaw Creek Street

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Remaining Life: 9 years

Best Case: \$ 19,000

Worst Case: \$24,300

Lower estimate to resurface

Higher estimate

Cost Source: Estimate Provided by Client

---

## Village Crossing Trail

**Comp #: 2139 Site Fencing (Wood) - Replace****Quantity: Approx 155 LF**

Location: Village Crossing Trail area

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Best Case: \$ 13,400

Lower estimate to replace

Cost Source: Estimate Provided by Client

Remaining Life: 16 years

Worst Case: \$18,000

Higher estimate



## Fish Tale

**Comp #: 2169 Sign/Monument - Refurbish/Replace****Quantity: Numerous Signs**

Location: Fish Tale neighborhood area

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Remaining Life: 16 years

Best Case: \$ 4,620

Worst Case: \$7,190

Lower estimate to refurbish/replace

Higher estimate

Cost Source: Estimate Provided by Client

---

## Miscellaneous

### Comp #: 2107 Concrete Sidewalks - Repair

**Quantity:** Extensive Sidewalks

Location: Common area walkways

Funded?: Yes.

History: Repairs made in 2015 for \$4,700 according to information provided

Comments: The association is only responsible for concrete sidewalks at parks and amenity areas, not at residential streets, according to Maintenance Manager. Repair any trip and fall hazards immediately to ensure safety. As routine maintenance, inspect regularly, pressure wash for appearance and repair promptly as needed to prevent water penetrating into the base and causing further damage. This component represents a general allowance for ongoing replacements, which could be used to help supplement the Operating budget.

Useful Life: 10 years

Remaining Life: 4 years

Best Case: \$ 11,300

Worst Case: \$16,400

Lower allowance to repair

Higher allowance

Cost Source: AR Cost Database

### Comp #: 2135 Railing (Island Park Dr) - Replace

**Quantity:** Apprx 350 LF Rail

Location: Along Island Park Dr

Funded?: Yes.

History:

Comments:

Useful Life: 25 years

Remaining Life: 9 years

Best Case: \$ 20,100

Worst Case: \$25,400

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database

### Comp #: 2150 Water Fountain - Replace

**Quantity:**

Location:

Funded?: Yes.

History: Replaced in 2020

Comments: This water fountain is reported to be installed in 2020.

Useful Life: 15 years

Remaining Life: 14 years

Best Case: \$ 7,600

Worst Case: \$9,600

Cost Source: Client Cost History

### Comp #: 2166 Directional Signs - Replace

**Quantity:** Approx (7) Signs

Location: Main intersections and roads

Funded?: Yes.

History:

Comments:

Useful Life: 15 years

Remaining Life: 7 years

Best Case: \$ 46,500

Worst Case: \$58,200

Lower estimate to replace

Higher estimate

Cost Source: Client Cost History

### Comp #: 2169 526 Signage - Replace

**Quantity:** (1) Sign

Location: Off of Interstate 526

Funded?: Yes.

History: Replaced in 2015 for \$50,000 according to information provided

Comments:

Useful Life: 20 years

Remaining Life: 14 years

Best Case: \$ 48,700

Worst Case: \$59,300

Lower estimate to refurbish/replace

Higher estimate

Cost Source: AR Cost Database/Client Cost History

### Comp #: 2169 Sign Posts/Sets - Replace

**Quantity:** Approx (150) Sets

Location: Throughout development

Funded?: Yes.

History:

Comments:

Useful Life: 20 years

Remaining Life: 4 years

Best Case: \$ 20,500

Worst Case: \$28,800

Lower estimate to replace

Higher estimate

Cost Source: Estimate Provided by Client

**Comp #: 2172 Banner Signs - Replace****Quantity: Apprx (240) Total  
Banners**

Location: Adjacent to streets

Funded?: Yes.

History: Replaced in 2015 for \$55,088 according to information provided; additional cost of \$2,447 in 2016

Comments:

Useful Life: 8 years

Remaining Life: 2 years

Best Case: \$ 54,400

Worst Case: \$65,600

Lower estimate to replace

Higher estimate

Cost Source: AR Cost Database/Client Cost History

---

**Comp #: 2179 Landscape Lights - Partial Replace****Quantity: Extensive Quantity**

Location: Landscaped common areas

Funded?: Yes.

History: Partial replace in 2020

Comments: UL and RUL extended as annual projects were not common.

Useful Life: 7 years

Remaining Life: 6 years

Best Case: \$ 10,300

Worst Case: \$14,400

Lower allowance to replace

Higher allowance

Cost Source: Estimate Provided by Client

---

**Comp #: 2181 Outdoor/Site Furniture - Replace****Quantity: Numerous Pieces**

Location: Common areas throughout development

Funded?: Yes.

History: Partial replacement completed in 2020

Comments: Smaller replacement of approx \$3,000 took place in 2018 and \$6,000 in 2019.

Useful Life: 5 years

Remaining Life: 4 years

Best Case: \$ 7,000

Worst Case: \$9,000

Lower allowance to replace

Higher allowance

Cost Source: Estimate Provided by Client

---

**Comp #: 2587 Irrigation System - Repair/Refurb****Quantity: Numerous Components**

Location: Misc. common areas

Funded?: Yes.

History: Repaired in 2020

Comments: Projects are planned for 2020 partial replacement. Increased the allowance based on a recent \$46,000 project. Also, smaller project occurred in 2019 for \$6,000. another project is estimated for \$6,000 in 2020.

Useful Life: 4 years

Remaining Life: 3 years

Best Case: \$ 4,000

Worst Case: \$6,000

Lower allowance for ongoing costs

Higher allowance

Cost Source: Estimate Provided by Client