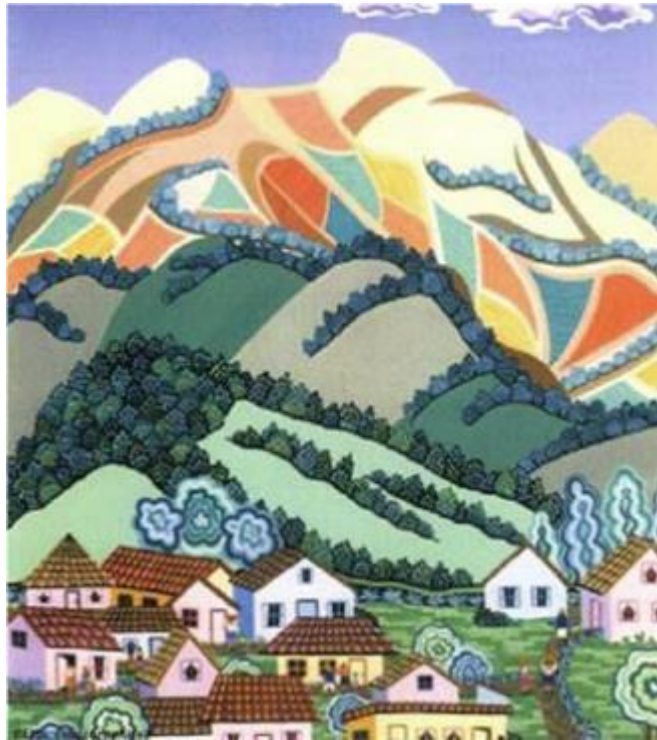


LOCUST LAKE VILLAGE POA



Level 3 Reserve Study Update (No Site-Visit)

Prepared For Fiscal Year 2019

July 09, 2020

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Preface

This comprehensive reserve study report was produced using specialized web-based software powered by Global Reserves.

The individual responsible for report preparation and/or oversight is William Dorner.

Information contained in the report is considered reliable, but is not guaranteed. The report does not warrant against the contingency of unforeseen conditions or circumstances, unreliable information, or an unpredictable inflationary or deflationary spiral. The report is not intended to predict precise expectations, but rather to chart the expectations that a reasonable person might anticipate in planning for the fiscal future. The scope of this report is expressly limited to the components described herein.

It is strongly recommended by the Reserve Study Industry to have this reserve study report updated on an annual basis to ensure the security of a long-term funding plan. These necessary updates provide statutory compliance (as applicable) and allow for adjustments due to actual year-end inflation rate, actual year-end reserve balance and the unpredictable nature of the lives of many of the reserve components under consideration.

Reserve Disclosures

Profile

Name	Locust Lake Village POA
Location	Pocono Lake, PA 18347
Units/General Type	1,000 / Planned Development (PD)
Base Year / Age	1976 / 44
Fiscal Year Ends	December-31

Parameters

Level of Service	Level 3 Reserve Study Update (No Site-Visit)
Prepared for Fiscal Year (FY)	2019
Most Recent On-Site Inspection Date	January 01, 1900
Allocation Increase Rate	ref Cash Flow Analysis
Contingency Rate	ref Component Details
Inflation Rate	2.5%
Interest Rate / Tax Rate	0.2% / 0.0%
Interest Rate (net effective)	0.2%
Current Reserve Allocation	\$200,000 per year
Current Reserve Balance	\$942,251 as of June 30, 2020
Funding Plan - Method / Goal	Weighted Average Life Factor / Threshold - set Reserve Allocation

Summary

FY Start Balance	\$1,024,056	<i>(projected to current FY end/next FY start)</i>		
Fully Funded Balance	\$1,226,276			
<hr/>				
Percent Funded	84%			
<hr/>				
<i>Proposed Budget</i>	<i>per year</i>	<i>per month</i>	<i>per unit per month</i>	
Reserve Allocation	\$233,608	\$19,467	\$19.47	

Association management/members need to understand that Percent Funded is a general indication of reserve strength and that the parameter fluctuates from year to year due to the Disbursement Schedule.

The Reserve Allocation was determined using the Funding Plan indicated above under the Parameters section. This allocation should be increased annually using the Allocation Increase Rate found in the Cash Flow Analysis.

Association management should budget the Reserve Allocation amount toward reserves for next fiscal year, to ensure the availability of reserves to fund future reserve component expenditures. This amount reflects an increase of 16.80% from the Current Reserve Allocation. The Reserve Allocation must be reviewed and adjusted for inflation (and other vital factors) in succeeding years to ensure the- Security of a Successful Plan!

Reserve Disclosures

<i>Reserve Component</i>	<i>Current Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>
01 Administration Complex			
01.01 computer	\$9,660	4	3
01.02 concrete sidewalk	\$3,700	50	50
01.03 doors and hardware	\$7,739	25	1
01.04 flooring	\$6,000	10	9
01.05 front signs and electric entrance	\$10,500	25	25
01.06 generator	\$8,400	15	9
01.07 HVAC	\$10,500	30	15
01.08 NVR System	\$4,200	5	5
01.09 phone system	\$2,248	5	5
01.10 septic system	\$10,500	40	33
01.11 server	\$3,859	5	1
01.12 signs front entrance	\$7,518	25	25
01.13 well	\$11,550	18	18
02 Asphalt Roads			
02.01 Fawn (LC Larsen to Farmers)	\$54,866	20	8
02.02 Lake Lane	\$300,395	25	1
02.03 LC Larsen	\$73,500	20	1
02.04 locust lane	\$76,083	20	8
02.05 marthas lane (lake to maint)	\$13,230	15	15
02.07 stag run	\$137,576	20	9
02.08 stone shoulders	\$20,738	10	9
02.09 Windy Pine	\$16,144	20	8
03 Back Gate			
03.01 back gate	\$2,756	15	3
03.02 nvr system	\$4,410	10	2
04 Chalet Complex			
04.01 alarm system	\$1,196	10	10
04.02 deck	\$25,200	22	10
04.03 deck railing	\$3,570	15	15
04.04 doors and hardware	\$19,945	10	1
04.05 generator	\$5,250	10	7
04.06 holding warming cabinet	\$1,680	15	15
04.07 HVAC	\$15,750	20	10
04.08 Interior	\$10,500	20	17
04.09 kitchen appliances	\$10,500	20	10
04.10 NVR System	\$4,200	5	1
04.11 patio and components	\$45,509	25	25

Reserve Disclosures

<i>Reserve Component</i>	<i>Current Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>
04 Chalet Complex			
04.12 patio and components	\$45,509	51	50
04.13 range hood	\$19,450	25	25
04.14 Ref back room	\$1,995	15	15
04.15 restrooms	\$10,500	15	7
04.16 roof	\$10,500	25	21
04.17 septic	\$23,207	20	7
04.18 trex skirt board	\$2,100	15	15
04.19 vinyl siding	\$15,750	40	36
04.20 well pump	\$2,780	15	12
05 CP2 Roads			
05.01 fawn (locust to bend on hill)	\$6,086	4	4
05.02 Lake (Mailboxes to Locust)	\$10,822	3	3
06 East Lake Complex			
06.01 basketball court	\$10,500	30	8
06.02 bathhouse	\$11,837	40	20
06.03 Bathhouse roof	\$3,675	20	8
06.04 bounce house	\$2,620	10	10
06.05 community gardens	\$15,750	15	15
06.06 fencing	\$10,027	30	1
06.07 gazebo	\$4,200	30	12
06.08 otterbine fountain	\$6,334	15	15
06.09 overflow/drainage	\$26,250	40	35
06.10 playground	\$21,000	20	4
06.11 playgroung equipment (individual)	\$1,705	15	15
06.12 septic	\$15,750	40	23
06.13 tennis court fence	\$10,500	40	18
06.14 tennis court lights	\$5,250	40	18
06.15 tennis courts resurfacing	\$15,750	20	12
07 Locust Lake Complex			
07.01 bathhouse	\$13,650	40	18
07.02 bathhouse roof	\$3,937	30	17
07.03 camera	\$4,082	5	5
07.04 docks	\$22,050	30	3
07.05 nvr system	\$4,410	4	0
07.06 pavillion	\$42,000	50	42
07.07 playground	\$21,000	20	13
07.08 shed	\$2,049	10	10

Reserve Disclosures

<i>Reserve Component</i>	<i>Current Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>
07 Locust Lake Complex			
07.09 spill way	\$420,000	50	40
07.10 well	\$5,250	20	12
08 Maintenance Complex			
08.01 alarm system	\$1,260	10	10
08.02 bollards	\$2,100	25	25
08.03 chain link fence	\$9,765	25	25
08.04 compactors	\$96,689	25	25
08.05 concrete pads for compactor	\$5,670	25	25
08.06 fence gate	\$5,565	25	25
08.07 fuel tanks	\$8,400	20	0
08.08 garage doors	\$12,600	25	8
08.09 generator	\$2,625	15	5
08.10 misc compactor	\$5,250	25	25
08.11 nvr camera system	\$4,200	5	5
08.12 propane heater	\$3,675	25	15
08.13 roof main maintenance bldg	\$13,020	25	25
08.14 roof pole garage #2	\$6,510	25	25
08.15 roof pole garage 1	\$10,500	20	0
08.16 septic holding tank-system	\$10,500	40	20
08.17 storage containers	\$4,305	25	25
09 Maintenance Equipment			
09.01 1977 John deere grader	\$52,500	50	30
09.02 1984 whisper wood chipper	\$5,250	50	17
09.03 1995 bomag roller model bw172d	\$26,250	40	20
09.04 1996 chev f350 bucket truck	\$4,200	10	6
09.05 1998 chev 7500 dump truck	\$18,900	30	20
09.06 2004 marathon tar buggy	\$5,250	20	10
09.07 2008 f350 dump with plow and spreader	\$47,250	10	1
09.08 2008 kubota z327 mower	\$9,450	13	3
09.09 2010 john deere backhoe 310sj	\$84,000	15	8
09.10 2010 new holland tractor	\$18,809	15	12
09.11 2011 ford f550 dump truck w/ plow and spreader	\$36,750	10	4
09.12 2016 f350 pick up	\$41,021	10	9
09.13 2017 ford 350 dump	\$68,334	10	9
09.14 2019 scag tiger zero turn mower	\$13,738	10	0
09.15 96" salt dog spreader	\$5,444	10	9
09.16 john bonhan 96" tailgate spreader	\$4,200	10	8

Reserve Disclosures

<i>Reserve Component</i>	<i>Current Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>
09 Maintenance Equipment			
09.17 leaf blower	\$1,446	10	10
09.18 portable welder	\$1,522	10	8
09.19 tagalong equipment trailer	\$12,762	20	20
10 misc physical site assets			
10.01 community identification signs	\$4,200	20	10
10.02 misc bundled assets not listed	\$4,200	1	0
11 Pines Lake complex			
11.01 bathhouse	\$10,500	40	20
11.02 bathhouse roof	\$6,300	20	12
11.03 camera	\$5,171	5	5
11.04 dam controls	\$26,250	50	43
11.05 docks	\$54,600	25	25
11.06 fencing	\$3,150	30	0
11.07 gazebo	\$9,000	30	10
11.08 lifeguard stand	\$5,985	10	8
11.09 nvr system	\$4,410	7	0
11.10 playground	\$15,750	17	10
11.11 sand diggers	\$1,890	20	20
11.12 septic	\$10,500	30	10
11.13 shed	\$2,349	15	15
11.14 spill way	\$525,000	50	40
11.15 teeter totter	\$1,811	15	15
11.16 water float	\$8,469	10	8
12 Rangers			
12.01 2011 jeep	\$28,350	10	3
12.02 2013 jeep	\$29,400	10	7
12.03 2015 jeep	\$29,400	10	8
12.04 2017 jeep	\$30,450	10	9
12.05 2019 hyundia tucson	\$28,598	10	1
12.06 back gate	\$31,500	25	21
12.07 dash cams	\$1,638	4	0
12.08 Digital radio system	\$6,195	15	15
13 Recreation Assets			
13.01 2008 artic cat snowmobile	\$8,400	15	7
13.02 2017 jeep patriot	\$23,274	15	15
13.03 bingo equipment	\$4,510	15	15
13.04 bonce combo	\$2,625	10	10

Reserve Disclosures

<i>Reserve Component</i>	<i>Current Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>
13 Recreation Assets			
13.05 chalet deck furniture	\$2,634	5	4
13.06 chalet interior tables and chairs	\$5,250	20	20
13.07 Floating swim docks	\$18,900	25	25
13.08 gas grills	\$5,055	10	8
13.09 Gazebo Pilgrim Lake	\$5,250	25	12
13.10 ginzu sled artic cat	\$2,100	20	11
13.11 haywagon	\$2,625	15	12
13.12 ice machine	\$2,305	15	15
13.13 lake survey	\$1,050	1	0
13.14 lifeguard stands	\$6,090	30	30
13.15 ski lift cables	\$24,150	60	23
13.16 ski lift garage	\$5,250	50	40
13.17 ski lift t bar and motor	\$27,300	60	23
13.18 swing mats	\$1,768	15	15
13.19 waterslide	\$7,350	4	4
13.20 zoom floom waterslide ski hill	\$3,827	5	5
14 Tar and Chip Roads			
14.01 Beaver	\$17,985	4	4
14.02 Berry	\$13,490	4	4
14.04 cottontail and Monarch	\$21,310	3	3
14.05 hillside	\$4,734	3	3
14.06 Laurel Hill	\$8,454	3	3
14.07 Martha	\$23,220	3	3
14.09 Mountainview (Locust-Lake)	\$5,410	3	3
14.10 Partridge	\$12,624	3	3
14.11 ranger trail	\$19,620	3	3
14.12 Ridge (lake to Stag)	\$39,012	4	4
14.13 Selig	\$16,909	3	3
14.14 Tommys	\$12,174	3	3
14.15 Turkey	\$6,281	4	4
14.16 Wagner	\$14,203	3	3
14.18 Woodpecker	\$3,575	4	4
Grand Total:	167		\$3,711,137

Cash Flow Analysis

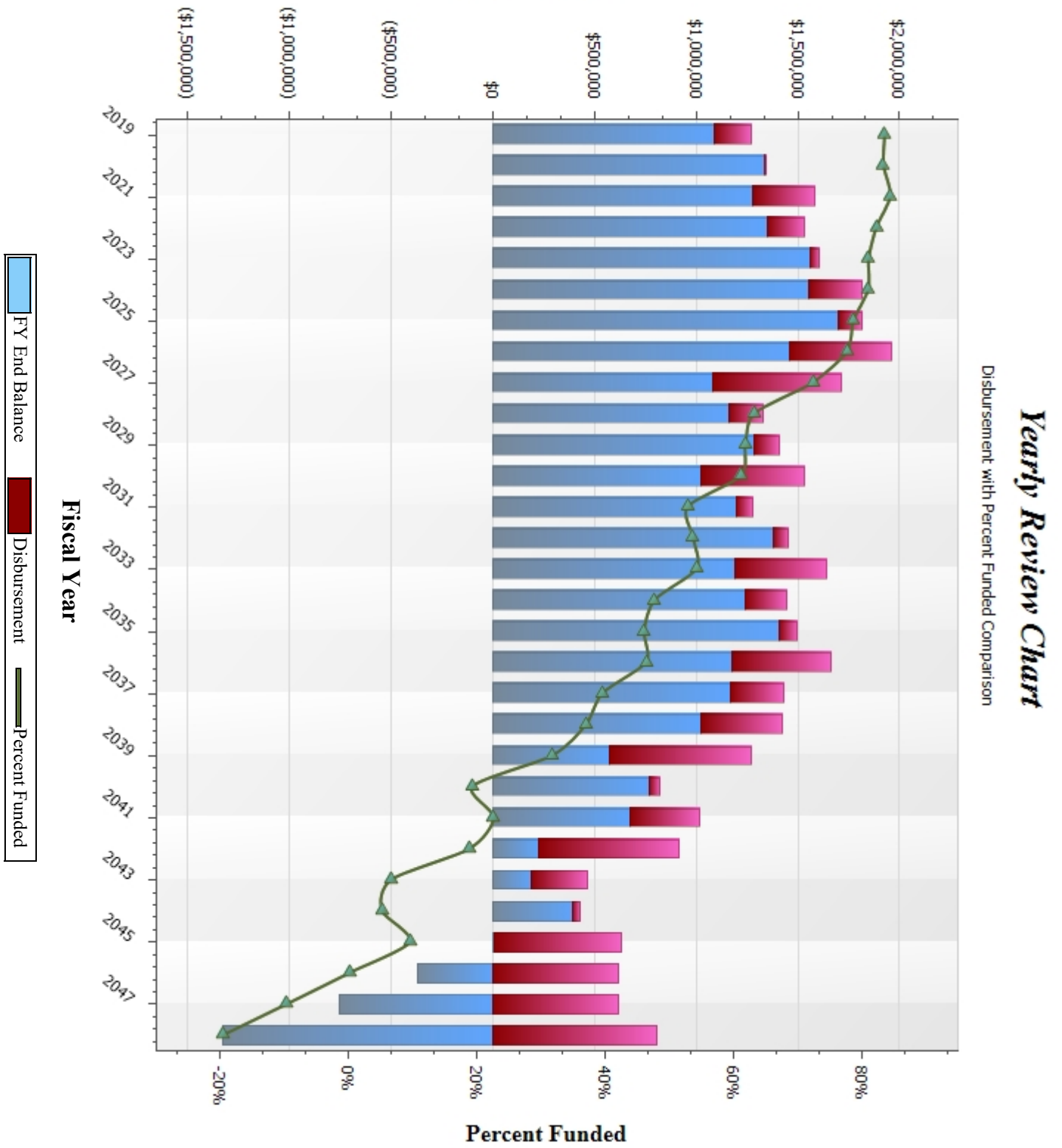
Fiscal Year	FY Start Balance	Interest Earned	Reserve Allocation	Allocation Increase Rate	Special Assessment	Disbursement	FY End Balance	Fully Funded Balance	Percent Funded
2018	--	--	--	--	--	\$59,443	\$1,024,056	\$1,027,930	--
2019	\$1,024,056	\$15,361	\$233,608	16.8%	\$0	\$180,298	\$1,092,728	\$1,226,276	84%
2020	\$1,092,728	\$16,391	\$233,608	0.0%	\$0	\$10,149	\$1,332,579	\$1,311,512	83%
2021	\$1,332,579	\$19,989	\$233,608	0.0%	\$0	\$307,649	\$1,278,528	\$1,579,344	84%
2022	\$1,278,528	\$19,178	\$233,608	0.0%	\$0	\$182,856	\$1,348,459	\$1,554,995	82%
2023	\$1,348,459	\$20,227	\$233,608	0.0%	\$0	\$42,459	\$1,559,836	\$1,664,273	81%
2024	\$1,559,836	\$23,398	\$233,608	0.0%	\$0	\$260,037	\$1,556,806	\$1,926,653	81%
2025	\$1,556,806	\$23,352	\$233,608	0.0%	\$0	\$114,207	\$1,699,560	\$1,979,172	79%
2026	\$1,699,560	\$25,493	\$233,608	0.0%	\$0	\$501,641	\$1,457,021	\$2,189,211	78%
2027	\$1,457,021	\$21,855	\$233,608	0.0%	\$0	\$631,729	\$1,080,756	\$2,014,414	72%
2028	\$1,080,756	\$16,211	\$233,608	0.0%	\$0	\$170,525	\$1,160,051	\$1,708,936	63%
2029	\$1,160,051	\$17,401	\$233,608	0.0%	\$0	\$129,333	\$1,281,728	\$1,875,868	62%
2030	\$1,281,728	\$19,226	\$233,608	0.0%	\$0	\$507,528	\$1,027,035	\$2,096,672	61%
2031	\$1,027,035	\$15,406	\$233,608	0.0%	\$0	\$75,266	\$1,200,784	\$1,942,982	53%
2032	\$1,200,784	\$18,012	\$233,608	0.0%	\$0	\$69,300	\$1,383,105	\$2,236,454	54%
2033	\$1,383,105	\$20,747	\$233,608	0.0%	\$0	\$447,116	\$1,190,345	\$2,551,334	54%
2034	\$1,190,345	\$17,855	\$233,608	0.0%	\$0	\$196,772	\$1,245,037	\$2,495,101	48%
2035	\$1,245,037	\$18,676	\$233,608	0.0%	\$0	\$90,668	\$1,406,654	\$2,702,512	46%
2036	\$1,406,654	\$21,100	\$233,608	0.0%	\$0	\$481,709	\$1,179,654	\$3,032,668	46%
2037	\$1,179,654	\$17,695	\$233,608	0.0%	\$0	\$260,257	\$1,170,701	\$2,979,058	40%
2038	\$1,170,701	\$17,561	\$233,608	0.0%	\$0	\$399,393	\$1,022,478	\$3,160,060	37%
2039	\$1,022,478	\$15,337	\$233,608	0.0%	\$0	\$694,411	\$577,013	\$3,212,489	32%
2040	\$577,013	\$8,655	\$233,608	0.0%	\$0	\$49,169	\$770,108	\$2,973,362	19%
2041	\$770,108	\$11,552	\$233,608	0.0%	\$0	\$343,143	\$672,126	\$3,399,347	23%
2042	\$672,126	\$10,082	\$233,608	0.0%	\$0	\$688,716	\$227,101	\$3,544,748	19%
2043	\$227,101	\$3,407	\$233,608	0.0%	\$0	\$274,356	\$189,761	\$3,349,871	7%
2044	\$189,761	\$2,846	\$233,608	0.0%	\$0	\$33,271	\$392,945	\$3,585,532	5%
2045	\$392,945	\$5,894	\$233,608	0.0%	\$0	\$622,229	\$10,219	\$4,084,917	10%
2046	\$10,219	\$153	\$233,608	0.0%	\$0	\$616,980	-\$372,999	\$4,004,229	0%
2047	-\$372,999	\$0	\$233,608	0.0%	\$0	\$614,246	-\$753,636	\$3,938,242	-9%
2048	-\$753,636	\$0	\$233,608	0.0%	\$0	\$806,488	-\$1,326,515	\$3,885,163	-19%

0.2% - Interest Rate
2.5% - Inflation

Min FY End Balance:	-\$1,326,515
Avg FY End Balance:	\$868,666

Min % Funded:	-19%
Avg % Funded:	46%

Reserve Balance



Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2018	\$51,496			
		\$4,410	07.05	nvr system
		\$8,400	08.07	fuel tanks
		\$10,500	08.15	roof pole garage 1
		\$13,738	09.14	2019 scag tiger zero turn mower
		\$4,200	10.02	misc bundled assets not listed
		\$3,150	11.06	fencing
		\$4,410	11.09	nvr system
		\$1,638	12.07	dash cams
		\$1,050	13.13	lake survey
2019	\$513,281			
		\$7,932	01.03	doors and hardware
		\$3,955	01.11	server
		\$307,904	02.02	Lake Lane
		\$75,338	02.03	LC Larsen
		\$20,444	04.04	doors and hardware
		\$4,305	04.10	NVR System
		\$10,278	06.06	fencing
		\$48,431	09.07	2008 f350 dump with plow and spreader
		\$4,305	10.02	misc bundled assets not listed
		\$29,313	12.05	2019 hyundia tucson
		\$1,076	13.13	lake survey
2020	\$10,149			
		\$4,633	03.02	nvr system
		\$4,413	10.02	misc bundled assets not listed
		\$1,103	13.13	lake survey

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2021	\$244,453			
		\$10,403	01.01	computer
		\$2,968	03.01	back gate
		\$11,654	05.02	Lake (Mailboxs to Locust)
		\$23,746	07.04	docks
		\$10,177	09.08	2008 kubota z327 mower
		\$4,523	10.02	misc bundled assets not listed
		\$30,530	12.01	2011 jeep
		\$1,131	13.13	lake survey
		\$22,949	14.04	cottontail and Monarch
		\$5,098	14.05	hillside
		\$9,104	14.06	Laurel Hill
		\$25,006	14.07	Martha
		\$5,826	14.09	Mountainview (Locust-Lake)
		\$13,595	14.10	Partridge
		\$21,129	14.11	ranger trail
		\$18,209	14.13	Selig
		\$13,110	14.14	Tommys
		\$15,295	14.16	Wagner
2022	\$182,636			
		\$6,718	05.01	fawn (locust to bend on hill)
		\$23,180	06.10	playground
		\$4,868	07.05	nvr system
		\$40,565	09.11	2011 ford f550 dump truck w/ plow and spreader
		\$4,636	10.02	misc bundled assets not listed
		\$1,808	12.07	dash cams
		\$2,907	13.05	chalet deck furniture
		\$1,159	13.13	lake survey
		\$8,113	13.19	waterslide
		\$19,852	14.01	Beaver
		\$14,890	14.02	Berry
		\$43,061	14.12	Ridge (lake to Stag)
		\$6,933	14.15	Turkey
		\$3,946	14.18	Woodpecker

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2023	\$35,755			
		\$4,752	01.08	NVR System
		\$2,543	01.09	phone system
		\$4,618	07.03	camera
		\$2,970	08.09	generator
		\$4,752	08.11	nvr camera system
		\$4,752	10.02	misc bundled assets not listed
		\$5,850	11.03	camera
		\$1,188	13.13	lake survey
		\$4,330	13.20	zoom floom waterslide ski hill
2024	\$193,656			
		\$4,475	01.11	server
		\$4,871	04.10	NVR System
		\$12,550	05.02	Lake (Mailboxes to Locust)
		\$4,871	09.04	1996 chev f350 bucket truck
		\$4,871	10.02	misc bundled assets not listed
		\$1,218	13.13	lake survey
		\$24,713	14.04	cottontail and Monarch
		\$5,490	14.05	hillside
		\$9,804	14.06	Laurel Hill
		\$26,928	14.07	Martha
		\$6,274	14.09	Mountainview (Locust-Lake)
		\$14,640	14.10	Partridge
		\$22,753	14.11	ranger trail
		\$19,609	14.13	Selig
		\$14,118	14.14	Tommys
		\$16,471	14.16	Wagner
2025	\$114,207			
		\$11,483	01.01	computer
		\$6,241	04.05	generator
		\$12,481	04.15	restrooms
		\$27,586	04.17	septic
		\$4,993	10.02	misc bundled assets not listed
		\$5,242	11.09	nvr system
		\$34,948	12.02	2013 jeep
		\$9,985	13.01	2008 artic cat snowmobile
		\$1,248	13.13	lake survey

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2026	\$508,775			
		\$66,849	02.01	Fawn (LC Larsen to Farmers)
		\$92,700	02.04	locust lane
		\$19,670	02.09	Windy Pine
		\$7,415	05.01	fawn (locust to bend on hill)
		\$12,793	06.01	basketball court
		\$4,478	06.03	Bathhouse roof
		\$5,373	07.05	nvr system
		\$15,352	08.08	garage doors
		\$102,346	09.09	2010 john deere backhoe 310sj
		\$5,117	09.16	john bonhan 96" tailgate spreader
		\$1,854	09.18	portable welder
		\$5,117	10.02	misc bundled assets not listed
		\$7,292	11.08	lifeguard stand
		\$10,319	11.16	water float
		\$35,821	12.03	2015 jeep
		\$1,996	12.07	dash cams
		\$6,159	13.08	gas grills
		\$1,279	13.13	lake survey
		\$8,955	13.19	waterslide
		\$21,913	14.01	Beaver
		\$16,436	14.02	Berry
		\$47,532	14.12	Ridge (lake to Stag)
		\$7,653	14.15	Turkey
		\$4,356	14.18	Woodpecker

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2027	\$593,634			
		\$7,493	01.04	flooring
		\$10,491	01.06	generator
		\$171,819	02.07	stag run
		\$25,899	02.08	stone shoulders
		\$13,516	05.02	Lake (Mailboxes to Locust)
		\$51,231	09.12	2016 f350 pick up
		\$85,342	09.13	2017 ford 350 dump
		\$6,799	09.15	96" salt dog spreader
		\$5,245	10.02	misc bundled assets not listed
		\$38,029	12.04	2017 jeep
		\$3,290	13.05	chalet deck furniture
		\$1,311	13.13	lake survey
		\$26,614	14.04	cottontail and Monarch
		\$5,912	14.05	hillside
		\$10,558	14.06	Laurel Hill
		\$28,999	14.07	Martha
		\$6,757	14.09	Mountainview (Locust-Lake)
		\$15,766	14.10	Partridge
		\$24,503	14.11	ranger trail
		\$21,118	14.13	Selig
		\$15,204	14.14	Tommys
		\$17,738	14.16	Wagner

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2028	\$192,094			
		\$5,376	01.08	NVR System
		\$2,878	01.09	phone system
		\$1,531	04.01	alarm system
		\$32,259	04.02	deck
		\$20,162	04.07	HVAC
		\$13,441	04.09	kitchen appliances
		\$3,354	06.04	bounce house
		\$5,225	07.03	camera
		\$2,623	07.08	shed
		\$1,613	08.01	alarm system
		\$5,376	08.11	nvr camera system
		\$6,721	09.06	2004 marathon tar buggy
		\$17,586	09.14	2019 scag tiger zero turn mower
		\$1,851	09.17	leaf blower
		\$5,376	10.01	community identification signs
		\$5,376	10.02	misc bundled assets not listed
		\$6,619	11.03	camera
		\$11,521	11.07	gazebo
		\$20,162	11.10	playground
		\$13,441	11.12	septic
		\$3,360	13.04	bonce combo
		\$1,344	13.13	lake survey
		\$4,899	13.20	zoom floom waterslide ski hill
2029	\$158,584			
		\$12,675	01.01	computer
		\$5,063	01.11	server
		\$26,170	04.04	doors and hardware
		\$5,511	04.10	NVR System
		\$61,997	09.07	2008 f350 dump with plow and spreader
		\$5,511	10.02	misc bundled assets not listed
		\$37,524	12.05	2019 hyundia tucson
		\$2,755	13.10	ginzu sled artic cat
		\$1,378	13.13	lake survey

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2030	\$430,278			
		\$5,931	03.02	nvr system
		\$3,739	04.20	well pump
		\$8,185	05.01	fawn (locust to bend on hill)
		\$14,555	05.02	Lake (Mailboxes to Locust)
		\$5,649	06.07	gazebo
		\$21,182	06.15	tennis courts resurfacing
		\$5,931	07.05	nvr system
		\$7,061	07.10	well
		\$25,296	09.10	2010 new holland tractor
		\$5,649	10.02	misc bundled assets not listed
		\$8,473	11.02	bathhouse roof
		\$2,203	12.07	dash cams
		\$7,061	13.09	Gazebo Pilgrim Lake
		\$3,530	13.11	haywagon
		\$1,412	13.13	lake survey
		\$9,885	13.19	waterslide
		\$24,188	14.01	Beaver
		\$18,143	14.02	Berry
		\$28,660	14.04	cottontail and Monarch
		\$6,367	14.05	hillside
		\$11,370	14.06	Laurel Hill
		\$31,229	14.07	Martha
		\$7,276	14.09	Mountainview (Locust-Lake)
		\$16,978	14.10	Partridge
		\$26,387	14.11	ranger trail
		\$52,467	14.12	Ridge (lake to Stag)
		\$22,741	14.13	Selig
		\$16,373	14.14	Tommys
		\$8,447	14.15	Turkey
		\$19,102	14.16	Wagner
		\$4,808	14.18	Woodpecker
2031	\$75,266			
		\$28,949	07.07	playground
		\$5,790	10.02	misc bundled assets not listed
		\$39,080	12.01	2011 jeep
		\$1,447	13.13	lake survey

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2032	\$69,300			
		\$51,928	09.11	2011 ford f550 dump truck w/ plow and spreader
		\$5,935	10.02	misc bundled assets not listed
		\$6,231	11.09	nvr system
		\$3,722	13.05	chalet deck furniture
		\$1,484	13.13	lake survey

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2033	\$421,266			
		\$13,991	01.01	computer
		\$15,207	01.07	HVAC
		\$6,083	01.08	NVR System
		\$3,256	01.09	phone system
		\$19,161	02.05	marthas lane (lake to maint)
		\$5,170	04.03	deck railing
		\$2,433	04.06	holding warming cabinet
		\$2,889	04.14	Ref back room
		\$3,041	04.18	trex skirt board
		\$15,674	05.02	Lake (Mailboxes to Locust)
		\$22,811	06.05	community gardens
		\$9,173	06.08	otterbine fountain
		\$2,470	06.11	playground equipment (individual)
		\$5,912	07.03	camera
		\$6,083	08.11	nvr camera system
		\$5,323	08.12	propane heater
		\$6,083	10.02	misc bundled assets not listed
		\$7,489	11.03	camera
		\$3,402	11.13	shed
		\$2,623	11.15	teeter totter
		\$8,972	12.08	Digital radio system
		\$33,708	13.02	2017 jeep patriot
		\$6,531	13.03	bingo equipment
		\$3,338	13.12	ice machine
		\$1,521	13.13	lake survey
		\$2,561	13.18	swing mats
		\$5,543	13.20	zoom floom waterslide ski hill
		\$30,863	14.04	cottontail and Monarch
		\$6,856	14.05	hillside
		\$12,244	14.06	Laurel Hill
		\$33,630	14.07	Martha
		\$7,835	14.09	Mountainview (Locust-Lake)
		\$18,283	14.10	Partridge
		\$28,416	14.11	ranger trail
		\$24,489	14.13	Selig
		\$17,632	14.14	Tommys
		\$20,570	14.16	Wagner

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2034	\$188,216			
		\$5,729	01.11	server
		\$6,235	04.10	NVR System
		\$9,035	05.01	fawn (locust to bend on hill)
		\$6,547	07.05	nvr system
		\$6,235	09.04	1996 chev f350 bucket truck
		\$14,029	09.08	2008 kubota z327 mower
		\$6,235	10.02	misc bundled assets not listed
		\$2,432	12.07	dash cams
		\$1,559	13.13	lake survey
		\$10,911	13.19	waterslide
		\$26,699	14.01	Beaver
		\$20,026	14.02	Berry
		\$57,913	14.12	Ridge (lake to Stag)
		\$9,324	14.15	Turkey
		\$5,307	14.18	Woodpecker
2035	\$90,668			
		\$7,988	04.05	generator
		\$15,977	04.08	Interior
		\$5,991	07.02	bathhouse roof
		\$7,988	09.02	1984 whisper wood chipper
		\$6,391	10.02	misc bundled assets not listed
		\$44,735	12.02	2013 jeep
		\$1,598	13.13	lake survey

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2036	\$394,711			
		\$18,015	01.13	well
		\$4,299	03.01	back gate
		\$16,879	05.02	Lake (Mailboxes to Locust)
		\$16,377	06.13	tennis court fence
		\$8,188	06.14	tennis court lights
		\$21,290	07.01	bathhouse
		\$6,551	09.16	john bonhan 96" tailgate spreader
		\$2,374	09.18	portable welder
		\$6,551	10.02	misc bundled assets not listed
		\$9,335	11.08	lifeguard stand
		\$13,210	11.16	water float
		\$45,855	12.03	2015 jeep
		\$7,884	13.08	gas grills
		\$1,638	13.13	lake survey
		\$33,237	14.04	cottontail and Monarch
		\$7,384	14.05	hillside
		\$13,186	14.06	Laurel Hill
		\$36,216	14.07	Martha
		\$8,438	14.09	Mountainview (Locust-Lake)
		\$19,690	14.10	Partridge
		\$30,601	14.11	ranger trail
		\$26,373	14.13	Selig
		\$18,988	14.14	Tommys
		\$22,152	14.16	Wagner
2037	\$303,002			
		\$15,443	01.01	computer
		\$9,592	01.04	flooring
		\$33,153	02.08	stone shoulders
		\$65,580	09.12	2016 f350 pick up
		\$109,246	09.13	2017 ford 350 dump
		\$8,703	09.15	96" salt dog spreader
		\$6,715	10.02	misc bundled assets not listed
		\$48,680	12.04	2017 jeep
		\$4,211	13.05	chalet deck furniture
		\$1,679	13.13	lake survey

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2038	\$447,587			
		\$6,882	01.08	NVR System
		\$3,684	01.09	phone system
		\$1,960	04.01	alarm system
		\$9,973	05.01	fawn (locust to bend on hill)
		\$19,396	06.02	bathhouse
		\$4,293	06.04	bounce house
		\$6,689	07.03	camera
		\$7,226	07.05	nvr system
		\$3,357	07.08	shed
		\$2,065	08.01	alarm system
		\$13,764	08.07	fuel tanks
		\$4,301	08.09	generator
		\$6,882	08.11	nvr camera system
		\$17,205	08.15	roof pole garage 1
		\$17,205	08.16	septic holding tank-system
		\$43,013	09.03	1995 bomag roller model bw172d
		\$30,970	09.05	1998 chev 7500 dump truck
		\$22,511	09.14	2019 scag tiger zero turn mower
		\$2,369	09.17	leaf blower
		\$20,911	09.19	tagalong equipment trailer
		\$6,882	10.02	misc bundled assets not listed
		\$17,205	11.01	bathhouse
		\$8,473	11.03	camera
		\$3,097	11.11	sand diggers
		\$2,684	12.07	dash cams
		\$4,301	13.04	bonce combo
		\$8,603	13.06	chalet interior tables and chairs
		\$1,721	13.13	lake survey
		\$12,044	13.19	waterslide
		\$6,271	13.20	zoom floom waterslide ski hill
		\$29,470	14.01	Beaver
		\$22,105	14.02	Berry
		\$63,925	14.12	Ridge (lake to Stag)
		\$10,292	14.15	Turkey
		\$5,858	14.18	Woodpecker

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2039	\$635,715			
		\$6,482	01.11	server
		\$123,451	02.03	LC Larsen
		\$33,500	04.04	doors and hardware
		\$7,054	04.10	NVR System
		\$17,636	04.16	roof
		\$18,177	05.02	Lake (Mailboxes to Locust)
		\$79,361	09.07	2008 f350 dump with plow and spreader
		\$7,054	10.02	misc bundled assets not listed
		\$7,407	11.09	nvr system
		\$48,034	12.05	2019 hyundia tucson
		\$52,907	12.06	back gate
		\$1,764	13.13	lake survey
		\$35,792	14.04	cottontail and Monarch
		\$7,951	14.05	hillside
		\$14,199	14.06	Laurel Hill
		\$39,000	14.07	Martha
		\$9,087	14.09	Mountainview (Locust-Lake)
		\$21,203	14.10	Partridge
		\$32,954	14.11	ranger trail
		\$28,400	14.13	Selig
		\$20,447	14.14	Tommys
		\$23,855	14.16	Wagner
2040	\$49,169			
		\$7,592	03.02	nvr system
		\$18,077	04.15	restrooms
		\$7,231	10.02	misc bundled assets not listed
		\$14,461	13.01	2008 artic cat snowmobile
		\$1,808	13.13	lake survey
2041	\$343,143			
		\$17,046	01.01	computer
		\$27,792	06.12	septic
		\$148,226	09.09	2010 john deere backhoe 310sj
		\$7,411	10.02	misc bundled assets not listed
		\$50,026	12.01	2011 jeep
		\$1,853	13.13	lake survey
		\$42,615	13.15	ski lift cables
		\$48,174	13.17	ski lift t bar and motor

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2042	\$584,826			
		\$15,193	01.06	generator
		\$11,008	05.01	fawn (locust to bend on hill)
		\$19,574	05.02	Lake (Mailboxes to Locust)
		\$37,983	06.10	playground
		\$7,976	07.05	nvr system
		\$66,470	09.11	2011 ford f550 dump truck w/ plow and spreader
		\$7,597	10.02	misc bundled assets not listed
		\$2,963	12.07	dash cams
		\$4,764	13.05	chalet deck furniture
		\$1,899	13.13	lake survey
		\$13,294	13.19	waterslide
		\$32,529	14.01	Beaver
		\$24,399	14.02	Berry
		\$38,543	14.04	cottontail and Monarch
		\$8,562	14.05	hillside
		\$15,291	14.06	Laurel Hill
		\$41,998	14.07	Martha
		\$9,785	14.09	Mountainview (Locust-Lake)
		\$22,833	14.10	Partridge
		\$35,487	14.11	ranger trail
		\$70,561	14.12	Ridge (lake to Stag)
		\$30,583	14.13	Selig
		\$22,019	14.14	Tommys
		\$11,360	14.15	Turkey
		\$25,689	14.16	Wagner
		\$6,466	14.18	Woodpecker

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2043	\$619,815			
		\$19,466	01.05	front signs and electric entrance
		\$7,786	01.08	NVR System
		\$4,168	01.09	phone system
		\$13,938	01.12	signs front entrance
		\$84,369	04.11	patio and components
		\$36,059	04.13	range hood
		\$7,568	07.03	camera
		\$3,893	08.02	bollards
		\$18,103	08.03	chain link fence
		\$179,252	08.04	compactors
		\$10,512	08.05	concrete pads for compactor
		\$10,317	08.06	fence gate
		\$9,733	08.10	misc compactor
		\$7,786	08.11	nvr camera system
		\$24,138	08.13	roof main maintenance bldg
		\$12,069	08.14	roof pole garage #2
		\$7,981	08.17	storage containers
		\$7,786	10.02	misc bundled assets not listed
		\$9,587	11.03	camera
		\$101,223	11.05	docks
		\$35,039	13.07	Floating swim docks
		\$1,947	13.13	lake survey
		\$7,095	13.20	zoom floom waterslide ski hill
2044	\$618,817			
		\$14,706	01.03	doors and hardware
		\$7,333	01.11	server
		\$570,840	02.02	Lake Lane
		\$7,981	04.10	NVR System
		\$7,981	09.04	1996 chev f350 bucket truck
		\$7,981	10.02	misc bundled assets not listed
		\$1,995	13.13	lake survey

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2045	\$510,737			
		\$18,816	01.01	computer
		\$10,226	04.05	generator
		\$45,203	04.17	septic
		\$5,415	04.20	well pump
		\$21,079	05.02	Lake (Mailboxes to Locust)
		\$36,636	09.10	2010 new holland tractor
		\$8,181	10.02	misc bundled assets not listed
		\$30,678	11.10	playground
		\$57,265	12.02	2013 jeep
		\$5,113	13.11	haywagon
		\$2,045	13.13	lake survey
		\$41,508	14.04	cottontail and Monarch
		\$9,221	14.05	hillside
		\$16,467	14.06	Laurel Hill
		\$45,228	14.07	Martha
		\$10,538	14.09	Mountainview (Locust-Lake)
		\$24,589	14.10	Partridge
		\$38,216	14.11	ranger trail
		\$32,935	14.13	Selig
		\$23,713	14.14	Tommys
		\$27,665	14.16	Wagner

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2046	\$628,669			
		\$109,540	02.01	Fawn (LC Larsen to Farmers)
		\$151,900	02.04	locust lane
		\$32,231	02.09	Windy Pine
		\$12,151	05.01	fawn (locust to bend on hill)
		\$7,337	06.03	Bathhouse roof
		\$8,805	07.05	nvr system
		\$8,385	09.16	john bonhan 96" tailgate spreader
		\$3,039	09.18	portable welder
		\$8,385	10.02	misc bundled assets not listed
		\$11,949	11.08	lifeguard stand
		\$8,805	11.09	nvr system
		\$16,909	11.16	water float
		\$58,697	12.03	2015 jeep
		\$3,270	12.07	dash cams
		\$10,092	13.08	gas grills
		\$2,096	13.13	lake survey
		\$14,674	13.19	waterslide
		\$35,907	14.01	Beaver
		\$26,933	14.02	Berry
		\$77,887	14.12	Ridge (lake to Stag)
		\$12,540	14.15	Turkey
		\$7,137	14.18	Woodpecker
2047	\$668,961			
		\$12,278	01.04	flooring
		\$281,536	02.07	stag run
		\$42,437	02.08	stone shoulders
		\$19,338	09.08	2008 kubota z327 mower
		\$83,945	09.12	2016 f350 pick up
		\$139,839	09.13	2017 ford 350 dump
		\$11,141	09.15	96" salt dog spreader
		\$8,595	10.02	misc bundled assets not listed
		\$62,313	12.04	2017 jeep
		\$5,390	13.05	chalet deck furniture
		\$2,149	13.13	lake survey
2048	\$816,820			
		\$8,810	01.08	NVR System
		\$4,716	01.09	phone system
		\$27,751	02.05	marthas lane (lake to maint)

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2048	\$816,820			
		\$2,509	04.01	alarm system
		\$7,488	04.03	deck railing
		\$3,524	04.06	holding warming cabinet
		\$33,037	04.07	HVAC
		\$22,025	04.09	kitchen appliances
		\$4,185	04.14	Ref back room
		\$4,405	04.18	trex skirt board
		\$22,700	05.02	Lake (Mailboxes to Locust)
		\$5,495	06.04	bounce house
		\$33,037	06.05	community gardens
		\$13,285	06.08	otterbine fountain
		\$3,577	06.11	playground equipment (individual)
		\$8,562	07.03	camera
		\$4,298	07.08	shed
		\$2,643	08.01	alarm system
		\$8,810	08.11	nvr camera system
		\$110,124	09.01	1977 John deere grader
		\$11,012	09.06	2004 marathon tar buggy
		\$28,817	09.14	2019 scag tiger zero turn mower
		\$3,033	09.17	leaf blower
		\$8,810	10.01	community identification signs
		\$8,810	10.02	misc bundled assets not listed
		\$10,847	11.03	camera
		\$6,607	11.06	fencing
		\$4,927	11.13	shed
		\$3,799	11.15	teeter totter
		\$12,995	12.08	Digital radio system
		\$48,820	13.02	2017 jeep patriot
		\$9,460	13.03	bingo equipment
		\$5,506	13.04	bonce combo
		\$4,835	13.12	ice machine
		\$2,202	13.13	lake survey
		\$12,774	13.14	lifeguard stands
		\$3,709	13.18	swing mats
		\$8,028	13.20	zoom floom waterslide ski hill
		\$44,700	14.04	cottontail and Monarch
		\$9,930	14.05	hillside
		\$17,733	14.06	Laurel Hill

Disbursement By Year

<i>Fiscal Year</i>	<i>Disbursement</i>	<i>Disbursement Breakdown</i>		
2048	\$816,820	\$48,706	14.07	Martha
		\$11,348	14.09	Mountainview (Locust-Lake)
		\$26,480	14.10	Partridge
		\$41,155	14.11	ranger trail
		\$35,468	14.13	Selig
		\$25,536	14.14	Tommys
		\$29,792	14.16	Wagner

Grand Total:

\$10,695,686

Reserve Balance Distribution

<i>Note- This distribution is based on the disbursement by year in ascending order.</i>	\$1,024,056 : FY Start Balance \$1,024,056 : Distributed Funds
\$0 : Remaining Funds	

<i>Reserve Component</i>	<i>Distribution</i>	<i>Percentage</i>
<hr/>		
01 Administration Complex		
01.01 computer	\$9,660	0.9%
01.02 concrete sidewalk		
01.03 doors and hardware		
01.04 flooring	\$6,000	0.6%
01.05 front signs and electric entrance		
01.06 generator		
01.07 HVAC	\$10,500	1.0%
01.08 NVR System	\$4,200	0.4%
01.09 phone system	\$2,248	0.2%
01.10 septic system		
01.11 server	\$3,859	0.4%
01.12 signs front entrance		
01.13 well		
<hr/>		
02 Asphalt Roads		
02.01 Fawn (LC Larsen to Farmers)		
02.02 Lake Lane		
02.03 LC Larsen		
02.04 locust lane		
02.05 marthas lane (lake to maint)	\$13,230	1.3%
02.07 stag run	\$137,576	13.4%
02.08 stone shoulders	\$20,738	2.0%
02.09 Windy Pine		
<hr/>		
03 Back Gate		
03.01 back gate		
03.02 nvr system	\$4,410	0.4%
<hr/>		
04 Chalet Complex		
04.01 alarm system		
04.02 deck		
04.03 deck railing	\$3,570	0.3%
04.04 doors and hardware	\$19,945	1.9%
04.05 generator		
04.06 holding warming cabinet	\$1,680	0.2%
04.07 HVAC	\$15,750	1.5%
04.08 Interior		
04.09 kitchen appliances	\$10,500	1.0%

Reserve Balance Distribution

<i>Note- This distribution is based on the disbursement by year in ascending order.</i>	\$1,024,056 : FY Start Balance
	\$1,024,056 : Distributed Funds
	\$0 : Remaining Funds

<i>Reserve Component</i>	<i>Distribution</i>	<i>Percentage</i>
04 Chalet Complex		
04.10 NVR System	\$4,200	0.4%
04.11 patio and components		
04.12 patio and components		
04.13 range hood		
04.14 Ref back room	\$1,995	0.2%
04.15 restrooms	\$10,500	1.0%
04.16 roof		
04.17 septic		
04.18 trex skirt board	\$2,100	0.2%
04.19 vinyl siding		
04.20 well pump		
05 CP2 Roads		
05.01 fawn (locust to bend on hill)	\$6,086	0.6%
05.02 Lake (Mailboxes to Locust)	\$10,822	1.1%
06 East Lake Complex		
06.01 basketball court		
06.02 bathhouse		
06.03 Bathhouse roof		
06.04 bounce house		
06.05 community gardens	\$15,750	1.5%
06.06 fencing		
06.07 gazebo		
06.08 otterbine fountain	\$6,334	0.6%
06.09 overflow/drainage		
06.10 playground		
06.11 playgroung equipment (individual)	\$1,705	0.2%
06.12 septic	\$15,750	1.5%
06.13 tennis court fence		
06.14 tennis court lights		
06.15 tennis courts resurfacing		
07 Locust Lake Complex		
07.01 bathhouse		
07.02 bathhouse roof		
07.03 camera	\$4,082	0.4%
07.04 docks		
07.05 nvr system		
07.06 pavillion		

Reserve Balance Distribution

<i>Note- This distribution is based on the disbursement by year in ascending order.</i>	\$1,024,056 : FY Start Balance
	\$1,024,056 : Distributed Funds
	\$0 : Remaining Funds

<i>Reserve Component</i>	<i>Distribution</i>	<i>Percentage</i>
07 Locust Lake Complex		
07.07 playground		
07.08 shed	\$2,049	0.2%
07.09 spill way		
07.10 well		
08 Maintenance Complex		
08.01 alarm system		
08.02 bollards		
08.03 chain link fence		
08.04 compactors		
08.05 concrete pads for compactor		
08.06 fence gate		
08.07 fuel tanks		
08.08 garage doors		
08.09 generator		
08.10 misc compactor		
08.11 nvr camera system	\$4,200	0.4%
08.12 propane heater	\$3,675	0.4%
08.13 roof main maintenance bldg		
08.14 roof pole garage #2		
08.15 roof pole garage 1		
08.16 septic holding tank-system		
08.17 storage containers		
09 Maintenance Equipment		
09.01 1977 John deere grader	\$43,605	4.3%
09.02 1984 whisper wood chipper		
09.03 1995 bomag roller model bw172d		
09.04 1996 chev f350 bucket truck		
09.05 1998 chev 7500 dump truck		
09.06 2004 marathon tar buggy		
09.07 2008 f350 dump with plow and spreader	\$47,250	4.6%
09.08 2008 kubota z327 mower	\$9,450	0.9%
09.09 2010 john deere backhoe 310sj		
09.10 2010 new holland tractor		
09.11 2011 ford f550 dump truck w/ plow and spreader		
09.12 2016 f350 pick up	\$41,021	4.0%
09.13 2017 ford 350 dump	\$68,334	6.7%
09.14 2019 scag tiger zero turn mower		
09.15 96" salt dog spreader	\$5,444	0.5%

Reserve Balance Distribution

<i>Note- This distribution is based on the disbursement by year in ascending order.</i>	\$1,024,056 : FY Start Balance \$1,024,056 : Distributed Funds
	\$0 : Remaining Funds

<i>Reserve Component</i>	<i>Distribution</i>	<i>Percentage</i>
09 Maintenance Equipment		
09.16 john bonhan 96" tailgate spreader		
09.17 leaf blower		
09.18 portable welder		
09.19 tagalong equipment trailer		
10 misc physical site assets		
10.01 community identification signs		
10.02 misc bundled assets not listed	\$16,800	1.6%
11 Pines Lake complex		
11.01 bathhouse		
11.02 bathhouse roof		
11.03 camera	\$10,342	1.0%
11.04 dam controls		
11.05 docks		
11.06 fencing		
11.07 gazebo		
11.08 lifeguard stand	\$5,985	0.6%
11.09 nvr system	\$4,410	0.4%
11.10 playground		
11.11 sand diggers		
11.12 septic		
11.13 shed	\$4,698	0.5%
11.14 spill way		
11.15 teeter totter	\$1,811	0.2%
11.16 water float	\$8,469	0.8%
12 Rangers		
12.01 2011 jeep	\$28,350	2.8%
12.02 2013 jeep		
12.03 2015 jeep		
12.04 2017 jeep	\$30,450	3.0%
12.05 2019 hyundia tucson		
12.06 back gate		
12.07 dash cams		
12.08 Digital radio system	\$6,195	0.6%
13 Recreation Assets		
13.01 2008 artic cat snowmobile	\$8,400	0.8%
13.02 2017 jeep patriot	\$23,274	2.3%

Reserve Balance Distribution

<i>Note- This distribution is based on the disbursement by year in ascending order.</i>	\$1,024,056 : FY Start Balance
	\$1,024,056 : Distributed Funds
	\$0 : Remaining Funds

<i>Reserve Component</i>	<i>Distribution</i>	<i>Percentage</i>
13 Recreation Assets		
13.03 bingo equipment	\$9,020	0.9%
13.04 bonce combo		
13.05 chalet deck furniture	\$2,634	0.3%
13.06 chalet interior tables and chairs		
13.07 Floating swim docks		
13.08 gas grills		
13.09 Gazebo Pilgrim Lake		
13.10 ginzu sled artic cat		
13.11 haywagon		
13.12 ice machine	\$4,610	0.5%
13.13 lake survey	\$4,200	0.4%
13.14 lifeguard stands		
13.15 ski lift cables	\$24,150	2.4%
13.16 ski lift garage		
13.17 ski lift t bar and motor	\$27,300	2.7%
13.18 swing mats	\$1,768	0.2%
13.19 waterslide		
13.20 zoom floom waterslide ski hill	\$3,827	0.4%
14 Tar and Chip Roads		
14.01 Beaver	\$17,985	1.8%
14.02 Berry	\$13,490	1.3%
14.04 cottontail and Monarch	\$21,310	2.1%
14.05 hillside	\$9,468	0.9%
14.06 Laurel Hill	\$8,454	0.8%
14.07 Martha	\$23,220	2.3%
14.09 Mountainview (Locust-Lake)	\$10,820	1.1%
14.10 Partridge	\$12,624	1.2%
14.11 ranger trail	\$19,620	1.9%
14.12 Ridge (lake to Stag)	\$39,012	3.8%
14.13 Selig	\$16,909	1.7%
14.14 Tommys	\$12,174	1.2%
14.15 Turkey	\$6,281	0.6%
14.16 Wagner	\$14,203	1.4%
14.18 Woodpecker	\$3,575	0.3%

Allocation Breakdown

<i>Reserve Component</i>		<i>Reserve Allocation (per year)</i>	<i>Reserve Allocation (per month)</i>	<i>Reserve Allocation (per unit per month)</i>	<i>Allocation %</i>
01	Administration Complex	\$7,804.01	\$650.33	\$0.66	3.35%
01.01	computer	\$2,357.35	\$196.45	\$0.20	1.01%
01.02	concrete sidewalk	\$72.23	\$6.02	\$0.01	0.03%
01.03	doors and hardware	\$302.16	\$25.18	\$0.03	0.13%
01.04	flooring	\$585.68	\$48.81	\$0.05	0.25%
01.05	front signs and electric entrance	\$409.98	\$34.16	\$0.03	0.18%
01.06	generator	\$546.63	\$45.55	\$0.05	0.23%
01.07	HVAC	\$341.64	\$28.47	\$0.03	0.15%
01.08	NVR System	\$819.95	\$68.33	\$0.07	0.35%
01.09	phone system	\$438.88	\$36.57	\$0.04	0.19%
01.10	septic system	\$256.24	\$21.35	\$0.02	0.11%
01.11	server	\$753.38	\$62.78	\$0.06	0.32%
01.12	signs front entrance	\$293.54	\$24.46	\$0.02	0.13%
01.13	well	\$626.35	\$52.20	\$0.05	0.27%
02	Asphalt Roads	\$32,095.16	\$2,674.60	\$2.68	13.75%
02.01	Fawn (LC Larsen to Farmers)	\$2,677.82	\$223.15	\$0.22	1.15%
02.02	Lake Lane	\$11,728.97	\$977.41	\$0.98	5.02%
02.03	LC Larsen	\$3,587.28	\$298.94	\$0.30	1.54%
02.04	locust lane	\$3,713.35	\$309.45	\$0.31	1.59%
02.05	marthas lane (lake to maint)	\$860.95	\$71.75	\$0.07	0.37%
02.07	stag run	\$6,714.61	\$559.55	\$0.56	2.87%
02.08	stone shoulders	\$2,024.25	\$168.69	\$0.17	0.87%
02.09	Windy Pine	\$787.93	\$65.66	\$0.07	0.34%
03	Back Gate	\$609.83	\$50.82	\$0.05	0.26%
03.01	back gate	\$179.36	\$14.95	\$0.01	0.08%
03.02	nvr system	\$430.47	\$35.87	\$0.04	0.18%
04	Chalet Complex	\$13,114.51	\$1,092.91	\$1.07	5.62%
04.01	alarm system	\$116.74	\$9.73	\$0.01	0.05%
04.02	deck	\$1,118.11	\$93.18	\$0.09	0.48%
04.03	deck railing	\$232.32	\$19.36	\$0.02	0.10%
04.04	doors and hardware	\$1,946.89	\$162.24	\$0.16	0.83%
04.05	generator	\$512.47	\$42.71	\$0.04	0.22%

Allocation Breakdown

<i>Reserve Component</i>		<i>Reserve Allocation (per year)</i>	<i>Reserve Allocation (per month)</i>	<i>Reserve Allocation (per unit per month)</i>	<i>Allocation %</i>
04	Chalet Complex	\$13,114.51	\$1,092.91	\$1.07	5.62%
04.06	holding warming cabinet	\$109.33	\$9.11	\$0.01	0.05%
04.07	HVAC	\$768.70	\$64.06	\$0.06	0.33%
04.08	Interior	\$512.47	\$42.71	\$0.04	0.22%
04.09	kitchen appliances	\$512.47	\$42.71	\$0.04	0.22%
04.10	NVR System	\$819.95	\$68.33	\$0.07	0.35%
04.11	patio and components	\$1,776.91	\$148.08	\$0.15	0.76%
04.12	patio and components	\$871.04	\$72.59	\$0.07	0.37%
04.13	range hood	\$759.44	\$63.29	\$0.06	0.33%
04.14	Ref back room	\$129.83	\$10.82	\$0.01	0.06%
04.15	restrooms	\$683.29	\$56.94	\$0.06	0.29%
04.16	roof	\$409.98	\$34.16	\$0.03	0.18%
04.17	septic	\$1,132.65	\$94.39	\$0.09	0.48%
04.18	trex skirt board	\$136.66	\$11.39	\$0.01	0.06%
04.19	vinyl siding	\$384.35	\$32.03	\$0.03	0.16%
04.20	well pump	\$180.91	\$15.08	\$0.02	0.08%
05	CP2 Roads	\$5,006.41	\$417.21	\$0.41	2.15%
05.01	fawn (locust to bend on hill)	\$1,485.18	\$123.77	\$0.12	0.64%
05.02	Lake (Mailboxs to Locust)	\$3,521.23	\$293.44	\$0.29	1.51%
06	East Lake Complex	\$6,279.50	\$523.30	\$0.51	2.69%
06.01	basketball court	\$341.64	\$28.47	\$0.03	0.15%
06.02	bathhouse	\$288.86	\$24.07	\$0.02	0.12%
06.03	Bathouse roof	\$179.36	\$14.95	\$0.01	0.08%
06.04	bounce house	\$255.72	\$21.31	\$0.02	0.11%
06.05	community gardens	\$1,024.94	\$85.41	\$0.09	0.44%
06.06	fencing	\$326.25	\$27.19	\$0.03	0.14%
06.07	gazebo	\$136.66	\$11.39	\$0.01	0.06%
06.08	otterbine fountain	\$412.16	\$34.35	\$0.03	0.18%
06.09	overflow/drainage	\$640.59	\$53.38	\$0.05	0.27%
06.10	playground	\$1,024.94	\$85.41	\$0.09	0.44%
06.11	playgroung equipment (individual)	\$110.97	\$9.25	\$0.01	0.05%
06.12	septic	\$384.35	\$32.03	\$0.03	0.16%
06.13	tennis court fence	\$256.24	\$21.35	\$0.02	0.11%

Allocation Breakdown

<i>Reserve Component</i>		<i>Reserve Allocation (per year)</i>	<i>Reserve Allocation (per month)</i>	<i>Reserve Allocation (per unit per month)</i>	<i>Allocation %</i>
06	East Lake Complex	\$6,279.50	\$523.30	\$0.51	2.69%
06.14	tennis court lights	\$128.12	\$10.68	\$0.01	0.05%
06.15	tennis courts resurfacing	\$768.70	\$64.06	\$0.06	0.33%
07	Locust Lake Complex	\$13,552.39	\$1,129.37	\$1.14	5.80%
07.01	bathhouse	\$333.10	\$27.76	\$0.03	0.14%
07.02	bathhouse roof	\$128.10	\$10.68	\$0.01	0.05%
07.03	camera	\$796.91	\$66.41	\$0.07	0.34%
07.04	docks	\$717.46	\$59.79	\$0.06	0.31%
07.05	nvr system	\$1,076.18	\$89.68	\$0.09	0.46%
07.06	pavillion	\$819.95	\$68.33	\$0.07	0.35%
07.07	playground	\$1,024.94	\$85.41	\$0.09	0.44%
07.08	shed	\$200.01	\$16.67	\$0.02	0.09%
07.09	spill way	\$8,199.50	\$683.29	\$0.68	3.51%
07.10	well	\$256.24	\$21.35	\$0.02	0.11%
08	Maintenance Complex	\$8,740.74	\$728.39	\$0.71	3.74%
08.01	alarm system	\$122.99	\$10.25	\$0.01	0.05%
08.02	bollards	\$81.99	\$6.83	\$0.01	0.04%
08.03	chain link fence	\$381.28	\$31.77	\$0.03	0.16%
08.04	compactors	\$3,775.25	\$314.60	\$0.31	1.62%
08.05	concrete pads for compactor	\$221.39	\$18.45	\$0.02	0.09%
08.06	fence gate	\$217.29	\$18.11	\$0.02	0.09%
08.07	fuel tanks	\$409.98	\$34.16	\$0.03	0.18%
08.08	garage doors	\$491.97	\$41.00	\$0.04	0.21%
08.09	generator	\$170.82	\$14.24	\$0.01	0.07%
08.10	misc compactor	\$204.99	\$17.08	\$0.02	0.09%
08.11	nvr camera system	\$819.95	\$68.33	\$0.07	0.35%
08.12	propane heater	\$143.49	\$11.96	\$0.01	0.06%
08.13	roof main maintenance bldg	\$508.37	\$42.36	\$0.04	0.22%
08.14	roof pole garage #2	\$254.18	\$21.18	\$0.02	0.11%
08.15	roof pole garage 1	\$512.47	\$42.71	\$0.04	0.22%
08.16	septic holding tank-system	\$256.24	\$21.35	\$0.02	0.11%
08.17	storage containers	\$168.09	\$14.01	\$0.01	0.07%
09	Maintenance Equipment	\$32,518.03	\$2,709.81	\$2.69	13.91%

Allocation Breakdown

<i>Reserve Component</i>		<i>Reserve Allocation (per year)</i>	<i>Reserve Allocation (per month)</i>	<i>Reserve Allocation (per unit per month)</i>	<i>Allocation %</i>
09	Maintenance Equipment	\$32,518.03	\$2,709.81	\$2.69	13.91%
09.01	1977 John deere grader	\$1,024.94	\$85.41	\$0.09	0.44%
09.02	1984 whisper wood chipper	\$102.49	\$8.54	\$0.01	0.04%
09.03	1995 bomag roller model bw172d	\$640.59	\$53.38	\$0.05	0.27%
09.04	1996 chev f350 bucket truck	\$409.98	\$34.16	\$0.03	0.18%
09.05	1998 chev 7500 dump truck	\$614.96	\$51.25	\$0.05	0.26%
09.06	2004 marathon tar buggy	\$256.24	\$21.35	\$0.02	0.11%
09.07	2008 f350 dump with plow and spreader	\$4,612.22	\$384.35	\$0.38	1.97%
09.08	2008 kubota z327 mower	\$709.57	\$59.13	\$0.06	0.30%
09.09	2010 john deere backhoe 310sj	\$5,466.33	\$455.53	\$0.46	2.34%
09.10	2010 new holland tractor	\$1,224.00	\$102.00	\$0.10	0.52%
09.11	2011 ford f550 dump truck w/ plow and spreader	\$3,587.28	\$298.94	\$0.30	1.54%
09.12	2016 f350 pick up	\$4,004.18	\$333.68	\$0.33	1.71%
09.13	2017 ford 350 dump	\$6,670.29	\$555.86	\$0.56	2.86%
09.14	2019 scag tiger zero turn mower	\$1,341.03	\$111.75	\$0.11	0.57%
09.15	96" salt dog spreader	\$531.40	\$44.28	\$0.04	0.23%
09.16	john bonhan 96" tailgate spreader	\$409.98	\$34.16	\$0.03	0.18%
09.17	leaf blower	\$141.13	\$11.76	\$0.01	0.06%
09.18	portable welder	\$148.57	\$12.38	\$0.01	0.06%
09.19	tagalong equipment trailer	\$622.85	\$51.90	\$0.05	0.27%
10	misc physical site assets	\$4,304.74	\$358.73	\$0.36	1.84%
10.01	community identification signs	\$204.99	\$17.08	\$0.02	0.09%
10.02	misc bundled assets not listed	\$4,099.75	\$341.65	\$0.34	1.75%
11	Pines Lake complex	\$18,497.11	\$1,541.42	\$1.54	7.92%
11.01	bathhouse	\$256.24	\$21.35	\$0.02	0.11%
11.02	bathhouse roof	\$307.48	\$25.62	\$0.03	0.13%
11.03	camera	\$1,009.51	\$84.13	\$0.08	0.43%
11.04	dam controls	\$512.47	\$42.71	\$0.04	0.22%
11.05	docks	\$2,131.87	\$177.66	\$0.18	0.91%
11.06	fencing	\$102.49	\$8.54	\$0.01	0.04%
11.07	gazebo	\$292.84	\$24.40	\$0.02	0.13%

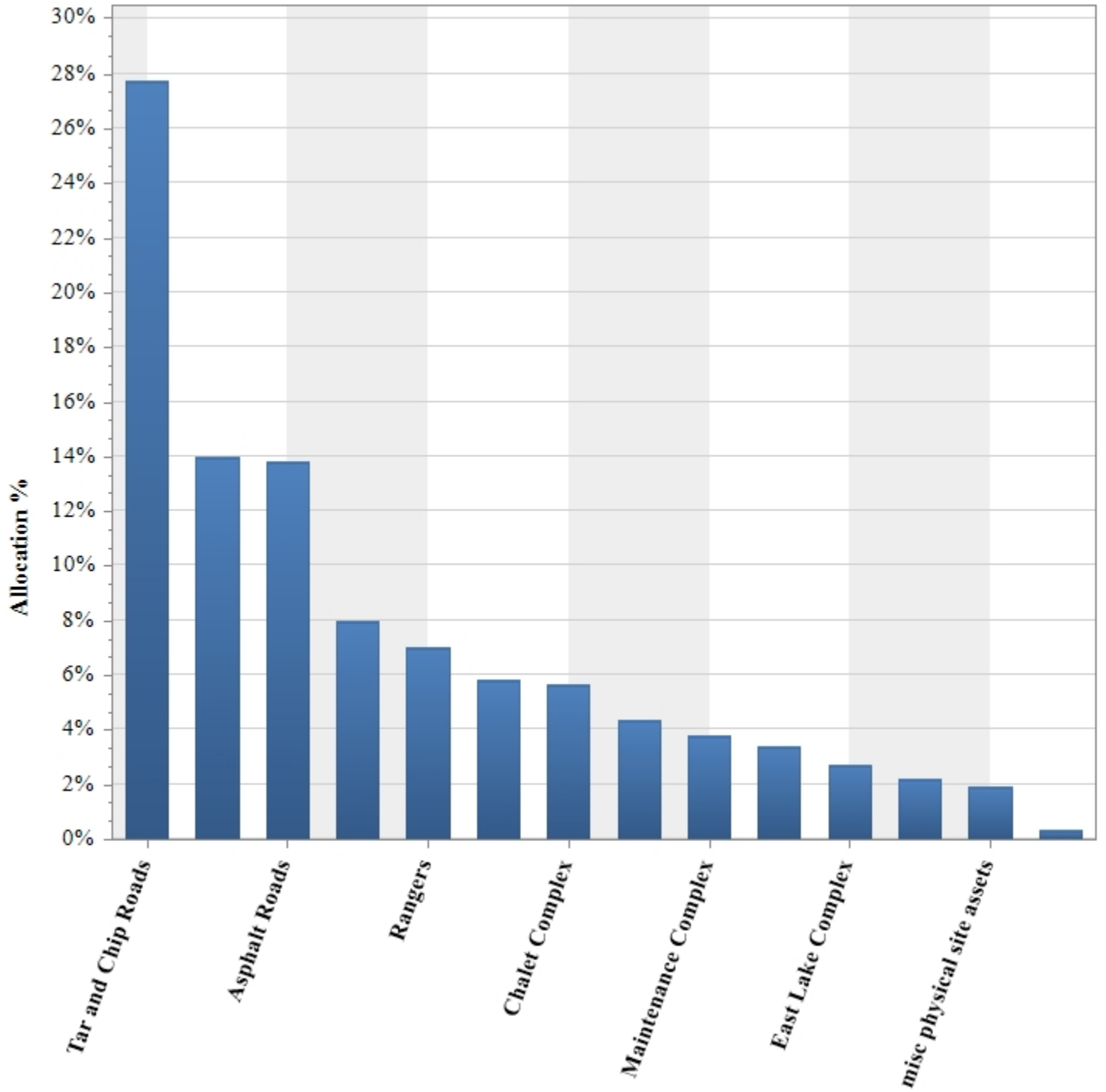
Allocation Breakdown

<i>Reserve Component</i>		<i>Reserve Allocation (per year)</i>	<i>Reserve Allocation (per month)</i>	<i>Reserve Allocation (per unit per month)</i>	<i>Allocation %</i>
11	Pines Lake complex	\$18,497.11	\$1,541.42	\$1.54	7.92%
11.08	lifeguard stand	\$584.21	\$48.68	\$0.05	0.25%
11.09	nvr system	\$614.96	\$51.25	\$0.05	0.26%
11.10	playground	\$904.35	\$75.36	\$0.08	0.39%
11.11	sand diggers	\$92.24	\$7.69	\$0.01	0.04%
11.12	septic	\$341.64	\$28.47	\$0.03	0.15%
11.13	shed	\$152.86	\$12.74	\$0.01	0.07%
11.14	spill way	\$10,249.37	\$854.11	\$0.85	4.39%
11.15	teeter totter	\$117.87	\$9.82	\$0.01	0.05%
11.16	water float	\$826.71	\$68.89	\$0.07	0.35%
12	Rangers	\$16,303.65	\$1,358.63	\$1.35	6.97%
12.01	2011 jeep	\$2,767.33	\$230.61	\$0.23	1.18%
12.02	2013 jeep	\$2,869.82	\$239.15	\$0.24	1.23%
12.03	2015 jeep	\$2,869.82	\$239.15	\$0.24	1.23%
12.04	2017 jeep	\$2,972.32	\$247.69	\$0.25	1.27%
12.05	2019 hyundia tucson	\$2,791.57	\$232.63	\$0.23	1.19%
12.06	back gate	\$1,229.93	\$102.49	\$0.10	0.53%
12.07	dash cams	\$399.72	\$33.31	\$0.03	0.17%
12.08	Digital radio system	\$403.14	\$33.60	\$0.03	0.17%
13	Recreation Assets	\$10,059.54	\$838.28	\$0.84	4.30%
13.01	2008 artic cat snowmobile	\$546.63	\$45.55	\$0.05	0.23%
13.02	2017 jeep patriot	\$1,514.56	\$126.21	\$0.13	0.65%
13.03	bingo equipment	\$293.47	\$24.46	\$0.02	0.13%
13.04	bonce combo	\$256.24	\$21.35	\$0.02	0.11%
13.05	chalet deck furniture	\$514.22	\$42.85	\$0.04	0.22%
13.06	chalet interior tables and chairs	\$256.24	\$21.35	\$0.02	0.11%
13.07	Floating swim docks	\$737.95	\$61.50	\$0.06	0.32%
13.08	gas grills	\$493.43	\$41.12	\$0.04	0.21%
13.09	Gazebo Pilgrim Lake	\$204.99	\$17.08	\$0.02	0.09%
13.10	ginzu sled artic cat	\$102.49	\$8.54	\$0.01	0.04%
13.11	haywagon	\$170.82	\$14.24	\$0.01	0.07%
13.12	ice machine	\$150.00	\$12.50	\$0.01	0.06%
13.13	lake survey	\$1,024.94	\$85.41	\$0.09	0.44%

Allocation Breakdown

<i>Reserve Component</i>		<i>Reserve Allocation (per year)</i>	<i>Reserve Allocation (per month)</i>	<i>Reserve Allocation (per unit per month)</i>	<i>Allocation %</i>
13	Recreation Assets	\$10,059.54	\$838.28	\$0.84	4.30%
13.14	lifeguard stands	\$198.15	\$16.51	\$0.02	0.08%
13.15	ski lift cables	\$392.89	\$32.74	\$0.03	0.17%
13.16	ski lift garage	\$102.49	\$8.54	\$0.01	0.04%
13.17	ski lift t bar and motor	\$444.14	\$37.01	\$0.04	0.19%
13.18	swing mats	\$115.07	\$9.59	\$0.01	0.05%
13.19	waterslide	\$1,793.64	\$149.47	\$0.15	0.77%
13.20	zoom floom waterslide ski hill	\$747.18	\$62.26	\$0.06	0.32%
14	Tar and Chip Roads	\$64,722.42	\$5,393.51	\$5.40	27.72%
14.01	Beaver	\$4,388.93	\$365.74	\$0.37	1.88%
14.02	Berry	\$3,292.00	\$274.33	\$0.27	1.41%
14.04	cottontail and Monarch	\$6,933.78	\$577.81	\$0.58	2.97%
14.05	hillside	\$1,540.33	\$128.36	\$0.13	0.66%
14.06	Laurel Hill	\$2,750.73	\$229.23	\$0.23	1.18%
14.07	Martha	\$7,555.25	\$629.60	\$0.63	3.23%
14.09	Mountainview (Locust-Lake)	\$1,760.29	\$146.69	\$0.15	0.75%
14.10	Partridge	\$4,107.56	\$342.30	\$0.34	1.76%
14.11	ranger trail	\$6,383.89	\$531.99	\$0.53	2.73%
14.12	Ridge (lake to Stag)	\$9,520.20	\$793.35	\$0.79	4.08%
14.13	Selig	\$5,501.80	\$458.48	\$0.46	2.36%
14.14	Tommys	\$3,961.14	\$330.09	\$0.33	1.70%
14.15	Turkey	\$1,532.77	\$127.73	\$0.13	0.66%
14.16	Wagner	\$4,621.33	\$385.11	\$0.39	1.98%
14.18	Woodpecker	\$872.42	\$72.70	\$0.07	0.37%
Grand Total:		\$233,608	\$19,467.31	\$19.41	100%

Category Breakdown Chart



Fully Funded Balance Breakdown - Next FY

Reserve Component	Current Cost	Useful Life	Remaining Life	Fully Funded Balance
01 Administration Complex	\$98,783			\$32,773
01.01 computer	\$9,902	4	2	\$4,951
01.02 concrete sidewalk	\$3,793	50	49	\$76
01.03 doors and hardware	\$7,932	25	0	\$7,932
01.04 flooring	\$6,150	10	8	\$1,230
01.05 front signs and electric entrance	\$10,763	25	24	\$431
01.06 generator	\$8,610	15	8	\$4,018
01.07 HVAC	\$10,763	30	14	\$5,740
01.08 NVR System	\$4,305	5	4	\$861
01.09 phone system	\$2,304	5	4	\$461
01.10 septic system	\$10,763	40	32	\$2,153
01.11 server	\$3,955	5	0	\$3,955
01.12 signs front entrance	\$7,706	25	24	\$308
01.13 well	\$11,839	18	17	\$658
02 Asphalt Roads	\$709,844			\$571,007
02.01 Fawn (LC Larsen to Farmers)	\$56,238	20	7	\$36,554
02.02 Lake Lane	\$307,904	25	0	\$307,904
02.03 LC Larsen	\$75,338	20	0	\$75,338
02.04 locust lane	\$77,985	20	7	\$50,690
02.05 marthas lane (lake to maint)	\$13,561	15	14	\$904
02.07 stag run	\$141,015	20	8	\$84,609
02.08 stone shoulders	\$21,256	10	8	\$4,251
02.09 Windy Pine	\$16,548	20	7	\$10,756
03 Back Gate	\$7,345			\$6,517
03.01 back gate	\$2,825	15	2	\$2,448
03.02 nvr system	\$4,520	10	1	\$4,068
04 Chalet Complex	\$281,969			\$92,408
04.01 alarm system	\$1,226	10	9	\$123
04.02 deck	\$25,830	22	9	\$15,263
04.03 deck railing	\$3,659	15	14	\$244
04.04 doors and hardware	\$20,444	10	0	\$20,444
04.05 generator	\$5,381	10	6	\$2,153
04.06 holding warming cabinet	\$1,722	15	14	\$115
04.07 HVAC	\$16,144	20	9	\$8,879
04.08 Interior	\$10,763	20	16	\$2,153

Fully Funded Balance Breakdown - Next FY

<i>Reserve Component</i>	<i>Current Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Fully Funded Balance</i>
04 Chalet Complex	\$281,969			\$92,408
04.09 kitchen appliances	\$10,763	20	9	\$5,919
04.10 NVR System	\$4,305	5	0	\$4,305
04.11 patio and components	\$46,647	25	24	\$1,866
04.12 patio and components	\$46,647	51	49	\$1,829
04.13 range hood	\$19,936	25	24	\$797
04.14 Ref back room	\$2,045	15	14	\$136
04.15 restrooms	\$10,763	15	6	\$6,458
04.16 roof	\$10,763	25	20	\$2,153
04.17 septic	\$23,787	20	6	\$16,651
04.18 trex skirt board	\$2,153	15	14	\$144
04.19 vinyl siding	\$16,144	40	35	\$2,018
04.20 well pump	\$2,850	15	11	\$760
05 CP2 Roads	\$17,331			\$5,257
05.01 fawn (locust to bend on hill)	\$6,238	4	3	\$1,560
05.02 Lake (Mailboxes to Locust)	\$11,093	3	2	\$3,698
06 East Lake Complex	\$165,176			\$78,112
06.01 basketball court	\$10,763	30	7	\$8,251
06.02 bathhouse	\$12,133	40	19	\$6,370
06.03 Bathhouse roof	\$3,767	20	7	\$2,448
06.04 bounce house	\$2,685	10	9	\$269
06.05 community gardens	\$16,144	15	14	\$1,076
06.06 fencing	\$10,278	30	0	\$10,278
06.07 gazebo	\$4,305	30	11	\$2,727
06.08 otterbine fountain	\$6,492	15	14	\$433
06.09 overflow/drainage	\$26,906	40	34	\$4,036
06.10 playground	\$21,525	20	3	\$18,296
06.11 playground equipment (individual)	\$1,748	15	14	\$117
06.12 septic	\$16,144	40	22	\$7,265
06.13 tennis court fence	\$10,763	40	17	\$6,188
06.14 tennis court lights	\$5,381	40	17	\$3,094
06.15 tennis courts resurfacing	\$16,144	20	11	\$7,265
07 Locust Lake Complex	\$551,889			\$146,690
07.01 bathhouse	\$13,991	40	17	\$8,045
07.02 bathhouse roof	\$4,035	30	16	\$1,883
07.03 camera	\$4,184	5	4	\$837
07.04 docks	\$22,601	30	2	\$21,095
07.05 nvr system	\$4,520	4	3	\$1,130

Fully Funded Balance Breakdown - Next FY

<i>Reserve Component</i>	<i>Current Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Fully Funded Balance</i>
07 Locust Lake Complex	\$551,889			\$146,690
07.06 pavillion	\$43,050	50	41	\$7,749
07.07 playground	\$21,525	20	12	\$8,610
07.08 shed	\$2,100	10	9	\$210
07.09 spill way	\$430,500	50	39	\$94,710
07.10 well	\$5,381	20	11	\$2,422
08 Maintenance Complex	\$207,700			\$26,642
08.01 alarm system	\$1,292	10	9	\$129
08.02 bollards	\$2,153	25	24	\$86
08.03 chain link fence	\$10,009	25	24	\$400
08.04 compactors	\$99,106	25	24	\$3,964
08.05 concrete pads for compactor	\$5,812	25	24	\$232
08.06 fence gate	\$5,704	25	24	\$228
08.07 fuel tanks	\$8,610	20	19	\$431
08.08 garage doors	\$12,915	25	7	\$9,299
08.09 generator	\$2,691	15	4	\$1,973
08.10 misc compactor	\$5,381	25	24	\$215
08.11 nvr camera system	\$4,305	5	4	\$861
08.12 propane heater	\$3,767	25	14	\$1,657
08.13 roof main maintenance bldg	\$13,346	25	24	\$534
08.14 roof pole garage #2	\$6,673	25	24	\$267
08.15 roof pole garage 1	\$10,763	20	19	\$538
08.16 septic holding tank-system	\$10,763	40	19	\$5,650
08.17 storage containers	\$4,413	25	24	\$177
09 Maintenance Equipment	\$468,502			\$214,162
09.01 1977 John deere grader	\$53,813	50	29	\$22,601
09.02 1984 whisper wood chipper	\$5,381	50	16	\$3,659
09.03 1995 bomag roller model bw172d	\$26,906	40	19	\$14,126
09.04 1996 chev f350 bucket truck	\$4,305	10	5	\$2,153
09.05 1998 chev 7500 dump truck	\$19,373	30	19	\$7,103
09.06 2004 marathon tar buggy	\$5,381	20	9	\$2,960
09.07 2008 f350 dump with plow and spreader	\$48,431	10	0	\$48,431
09.08 2008 kubota z327 mower	\$9,686	13	2	\$8,196
09.09 2010 john deere backhoe 310sj	\$86,100	15	7	\$45,920
09.10 2010 new holland tractor	\$19,279	15	11	\$5,141
09.11 2011 ford f550 dump truck w/ plow and spreader	\$37,669	10	3	\$26,368
09.12 2016 f350 pick up	\$42,047	10	8	\$8,409
09.13 2017 ford 350 dump	\$70,042	10	8	\$14,008

Fully Funded Balance Breakdown - Next FY

<i>Reserve Component</i>	<i>Current Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Fully Funded Balance</i>
09 Maintenance Equipment	\$468,502			\$214,162
09.14 2019 scag tiger zero turn mower	\$14,082	10	9	\$1,408
09.15 96" salt dog spreader	\$5,580	10	8	\$1,116
09.16 john bonhan 96" tailgate spreader	\$4,305	10	7	\$1,292
09.17 leaf blower	\$1,482	10	9	\$148
09.18 portable welder	\$1,560	10	7	\$468
09.19 tagalong equipment trailer	\$13,081	20	19	\$654
10 misc physical site assets	\$8,610			\$6,673
10.01 community identification signs	\$4,305	20	9	\$2,368
10.02 misc bundled assets not listed	\$4,305	1	0	\$4,305
11 Pines Lake complex	\$708,414			\$161,715
11.01 bathhouse	\$10,763	40	19	\$5,650
11.02 bathhouse roof	\$6,458	20	11	\$2,906
11.03 camera	\$5,300	5	4	\$1,060
11.04 dam controls	\$26,906	50	42	\$4,305
11.05 docks	\$55,965	25	24	\$2,239
11.06 fencing	\$3,229	30	29	\$108
11.07 gazebo	\$9,225	30	9	\$6,458
11.08 lifeguard stand	\$6,135	10	7	\$1,840
11.09 nvr system	\$4,520	7	6	\$646
11.10 playground	\$16,144	17	9	\$7,597
11.11 sand diggers	\$1,937	20	19	\$97
11.12 septic	\$10,763	30	9	\$7,534
11.13 shed	\$2,408	15	14	\$161
11.14 spill way	\$538,125	50	39	\$118,388
11.15 teeter totter	\$1,857	15	14	\$124
11.16 water float	\$8,681	10	7	\$2,604
12 Rangers	\$190,170			\$87,198
12.01 2011 jeep	\$29,059	10	2	\$23,247
12.02 2013 jeep	\$30,135	10	6	\$12,054
12.03 2015 jeep	\$30,135	10	7	\$9,041
12.04 2017 jeep	\$31,211	10	8	\$6,242
12.05 2019 hyundia tucson	\$29,313	10	0	\$29,313
12.06 back gate	\$32,288	25	20	\$6,458
12.07 dash cams	\$1,679	4	3	\$420
12.08 Digital radio system	\$6,350	15	14	\$423
13 Recreation Assets	\$163,706			\$54,633
13.01 2008 artic cat snowmobile	\$8,610	15	6	\$5,166

Fully Funded Balance Breakdown - Next FY

<i>Reserve Component</i>	<i>Current Cost</i>	<i>Useful Life</i>	<i>Remaining Life</i>	<i>Fully Funded Balance</i>
13 Recreation Assets	\$163,706			\$54,633
13.02 2017 jeep patriot	\$23,856	15	14	\$1,590
13.03 bingo equipment	\$4,622	15	14	\$308
13.04 bonce combo	\$2,691	10	9	\$269
13.05 chalet deck furniture	\$2,700	5	3	\$1,080
13.06 chalet interior tables and chairs	\$5,381	20	19	\$269
13.07 Floating swim docks	\$19,373	25	24	\$775
13.08 gas grills	\$5,181	10	7	\$1,554
13.09 Gazebo Pilgrim Lake	\$5,381	25	11	\$3,014
13.10 ginzu sled artic cat	\$2,153	20	10	\$1,076
13.11 haywagon	\$2,691	15	11	\$718
13.12 ice machine	\$2,363	15	14	\$158
13.13 lake survey	\$1,076	1	0	\$1,076
13.14 lifeguard stands	\$6,242	30	29	\$208
13.15 ski lift cables	\$24,754	60	22	\$15,677
13.16 ski lift garage	\$5,381	50	39	\$1,184
13.17 ski lift t bar and motor	\$27,983	60	22	\$17,722
13.18 swing mats	\$1,812	15	14	\$121
13.19 waterslide	\$7,534	4	3	\$1,883
13.20 zoom floom waterslide ski hill	\$3,923	5	4	\$785
14 Tar and Chip Roads	\$224,476			\$67,963
14.01 Beaver	\$18,435	4	3	\$4,609
14.02 Berry	\$13,827	4	3	\$3,457
14.04 cottontail and Monarch	\$21,843	3	2	\$7,281
14.05 hillside	\$4,852	3	2	\$1,617
14.06 Laurel Hill	\$8,665	3	2	\$2,888
14.07 Martha	\$23,801	3	2	\$7,934
14.09 Mountainview (Locust-Lake)	\$5,545	3	2	\$1,848
14.10 Partridge	\$12,940	3	2	\$4,313
14.11 ranger trail	\$20,111	3	2	\$6,704
14.12 Ridge (lake to Stag)	\$39,987	4	3	\$9,997
14.13 Selig	\$17,332	3	2	\$5,777
14.14 Tommys	\$12,478	3	2	\$4,159
14.15 Turkey	\$6,438	4	3	\$1,610
14.16 Wagner	\$14,558	3	2	\$4,853
14.18 Woodpecker	\$3,664	4	3	\$916
Grand Total:	\$3,803,915			\$1,551,749

Category Summary - Next FY

<i>Category</i>	<i>Current Cost</i>	<i>Useful Life (Min - Max)</i>	<i>Remaining Life (Min - Max)</i>	<i>Fully Funded Balance</i>
01 Administration Complex	\$98,783	4 - 50	0 - 49	\$32,773
02 Asphalt Roads	\$709,844	10 - 25	0 - 14	\$571,007
03 Back Gate	\$7,345	10 - 15	1 - 2	\$6,517
04 Chalet Complex	\$281,969	5 - 51	0 - 49	\$92,408
05 CP2 Roads	\$17,331	3 - 4	2 - 3	\$5,257
06 East Lake Complex	\$165,176	10 - 40	0 - 34	\$78,112
07 Locust Lake Complex	\$551,889	4 - 50	2 - 41	\$146,690
08 Maintenance Complex	\$207,700	5 - 40	4 - 24	\$26,642
09 Maintenance Equipment	\$468,502	10 - 50	0 - 29	\$214,162
10 misc physical site assets	\$8,610	1 - 20	0 - 9	\$6,673
11 Pines Lake complex	\$708,414	5 - 50	4 - 42	\$161,715
12 Rangers	\$190,170	4 - 25	0 - 20	\$87,198
13 Recreation Assets	\$163,706	1 - 60	0 - 39	\$54,633
14 Tar and Chip Roads	\$224,476	3 - 4	2 - 3	\$67,963
Grand Total:	\$3,803,915			\$1,551,749

Component Details

<i>Reserve Component</i>	<i>Quantity</i>	<i>Unit of Measure</i>	<i>Unit Cost</i>	<i>Source Code</i>	<i>Rplc %</i>	<i>Cont %</i>	<i>Extended Cost</i>
01 Administration Complex							
01.01 computer UL: 4 RL: 3	4	each	\$2,300.00	1	100%	5%	\$9,660
01.02 concrete sidewalk UL: 50 RL: 50	370	sq ft	\$5.00	0	100%	100%	\$3,700
01.03 doors and hardware UL: 25 RL: 1	1	each	\$7,370.16	0	100%	5%	\$7,739
01.04 flooring UL: 10 RL: 9	1	each	\$3,000.00	0	100%	100%	\$6,000
01.05 front signs and electric entrance UL: 25 RL: 25	1	each	\$10,000.00	0	100%	5%	\$10,500
01.06 generator UL: 15 RL: 9	1	each	\$8,000.00	0	100%	5%	\$8,400
01.07 HVAC UL: 30 RL: 15	1	each	\$10,000.00	1	100%	5%	\$10,500
01.08 NVR System UL: 5 RL: 5	1	each	\$4,000.00	0	100%	5%	\$4,200
01.09 phone system UL: 5 RL: 5	1	each	\$2,141.00	0	100%	5%	\$2,248
01.10 septic system UL: 40 RL: 33	1	each	\$10,000.00	1	100%	5%	\$10,500
01.11 server UL: 5 RL: 1	1	each	\$3,676.00	0	100%	5%	\$3,859
01.12 signs front entrance UL: 25 RL: 25	1	each	\$7,160.00	0	100%	5%	\$7,518
01.13 well UL: 18 RL: 18	1	each	\$11,000.00	0	100%	5%	\$11,550
02 Asphalt Roads							
02.01 Fawn (LC Larsen to Farmers) UL: 20 RL: 8	1	each	\$52,254.20	0	100%	5%	\$54,866
02.02 Lake Lane UL: 25 RL: 1 Shiffer \$1.83 Tar and chip over asphalt replaced overlay from 2009	1	each	\$286,090.00	0	100%	5%	\$300,395
02.03 LC Larsen UL: 20 RL: 1	1	each	\$70,000.00	0	100%	5%	\$73,500

Component Details

<i>Reserve Component</i>	<i>Quantity</i>	<i>Unit of Measure</i>	<i>Unit Cost</i>	<i>Source Code</i>	<i>Rplc %</i>	<i>Cont %</i>	<i>Extended Cost</i>
02 Asphalt Roads							
02.04 locust lane UL: 20 RL: 8	1	each	\$72,460.00	0	100%	5%	\$76,083
02.05 marthas lane (lake to maint) UL: 15 RL: 15	1	each	\$12,600.00	0	100%	5%	\$13,230
02.07 stag run UL: 20 RL: 9	1	each	\$131,025.38	0	100%	5%	\$137,576
02.08 stone shoulders UL: 10 RL: 9	1	each	\$19,750.00	0	100%	5%	\$20,738
02.09 Windy Pine UL: 20 RL: 8	1	each	\$15,376.00	0	100%	5%	\$16,144
03 Back Gate							
03.01 back gate UL: 15 RL: 3							\$2,756
03.01.1 software	1	each	\$2,625.00	0	100%	5%	\$2,756
03.02 nvr system UL: 10 RL: 2	1	each	\$4,200.00	1	100%	5%	\$4,410
04 Chalet Complex							
04.01 alarm system UL: 10 RL: 10	1	each	\$1,139.00	0	100%	5%	\$1,196
04.02 deck UL: 22 RL: 10	1	each	\$24,000.00	1	100%	5%	\$25,200
04.03 deck railing UL: 15 RL: 15	1	each	\$3,400.00	0	100%	5%	\$3,570
04.04 doors and hardware UL: 10 RL: 1	1	each	\$18,995.18	0	100%	5%	\$19,945
04.05 generator UL: 10 RL: 7	1	each	\$5,000.00	0	100%	5%	\$5,250
04.06 holding warming cabinet UL: 15 RL: 15	1	each	\$1,600.00	1	100%	5%	\$1,680
04.07 HVAC UL: 20 RL: 10	1	each	\$15,000.00	1	100%	5%	\$15,750
04.08 Interior UL: 20 RL: 17	1	each	\$10,000.00	1	100%	5%	\$10,500
04.09 kitchen appliances UL: 20 RL: 10	1	each	\$10,000.00	1	100%	5%	\$10,500

Component Details

<i>Reserve Component</i>	<i>Quantity</i>	<i>Unit of Measure</i>	<i>Unit Cost</i>	<i>Source Code</i>	<i>Rplc %</i>	<i>Cont %</i>	<i>Extended Cost</i>
04 Chalet Complex							
04.10 NVR System UL: 5 RL: 1	1	each	\$4,000.00	1	100%	5%	\$4,200
04.11 patio and components UL: 25 RL: 25	1	each	\$43,342.00	0	100%	5%	\$45,509
04.12 patio and components UL: 51 RL: 50	1	each	\$43,342.00	0	100%	5%	\$45,509
04.13 range hood UL: 25 RL: 25	1	each	\$18,524.00	0	100%	5%	\$19,450
04.14 Ref back room UL: 15 RL: 15	1	each	\$1,900.00	1	100%	5%	\$1,995
04.15 restrooms UL: 15 RL: 7	1	each	\$10,000.00	1	100%	5%	\$10,500
04.16 roof UL: 25 RL: 21	1	each	\$10,000.00	1	100%	5%	\$10,500
04.17 septic UL: 20 RL: 7	1	each	\$22,102.00	0	100%	5%	\$23,207
04.18 trex skirt board UL: 15 RL: 15	1	each	\$2,000.00	0	100%	5%	\$2,100
04.19 vinyl siding UL: 40 RL: 36	1	each	\$15,000.00	1	100%	5%	\$15,750
04.20 well pump UL: 15 RL: 12	1	each	\$2,648.00	0	100%	5%	\$2,780
05 CP2 Roads							
05.01 fawn (locust to bend on hill) UL: 4 RL: 4 Shiffer \$1.83 tar and chip locust to hillside?	1	each	\$5,797.00	0	100%	5%	\$6,086
05.02 Lake (Mailboxs to Locust) UL: 3 RL: 3 Shiffer \$1.83 tar and chip over cp2	1	each	\$10,307.00	0	100%	5%	\$10,822
06 East Lake Complex							
06.01 basketball court UL: 30 RL: 8	1	each	\$10,000.00	1	100%	5%	\$10,500
06.02 bathhouse UL: 40 RL: 20	1	each	\$11,274.00	0	100%	5%	\$11,837

Component Details

<i>Reserve Component</i>	<i>Quantity</i>	<i>Unit of Measure</i>	<i>Unit Cost</i>	<i>Source Code</i>	<i>Rplc %</i>	<i>Cont %</i>	<i>Extended Cost</i>
06 East Lake Complex							
06.03 Bathhouse roof UL: 20 RL: 8	1	each	\$3,500.00	1	100%	5%	\$3,675
06.04 bounce house UL: 10 RL: 10	1	each	\$2,495.00	0	100%	5%	\$2,620
06.05 community gardens UL: 15 RL: 15	1	each	\$15,000.00	0	100%	5%	\$15,750
06.06 fencing UL: 30 RL: 1	1	each	\$9,550.00	1	100%	5%	\$10,027
06.07 gazebo UL: 30 RL: 12	1	each	\$4,000.00	1	100%	5%	\$4,200
06.08 otterbine fountain UL: 15 RL: 15	1	each	\$6,032.00	0	100%	5%	\$6,334
06.09 overflow/drainage UL: 40 RL: 35	1	each	\$25,000.00	1	100%	5%	\$26,250
06.10 playground UL: 20 RL: 4	1	each	\$20,000.00	1	100%	5%	\$21,000
06.11 playground equipment (individual) UL: 15 RL: 15	1	each	\$1,624.00	0	100%	5%	\$1,705
06.12 septic UL: 40 RL: 23	1	each	\$15,000.00	1	100%	5%	\$15,750
06.13 tennis court fence UL: 40 RL: 18	1	each	\$10,000.00	1	100%	5%	\$10,500
06.14 tennis court lights UL: 40 RL: 18	2	each	\$2,500.00	1	100%	5%	\$5,250
06.15 tennis courts resurfacing UL: 20 RL: 12	1	each	\$15,000.00	1	100%	5%	\$15,750
07 Locust Lake Complex							
07.01 bathhouse UL: 40 RL: 18	1	each	\$13,000.00	1	100%	5%	\$13,650
07.02 bathhouse roof UL: 30 RL: 17	1	each	\$3,750.00	1	100%	5%	\$3,937
07.03 camera UL: 5 RL: 5	1	each	\$3,888.00	0	100%	5%	\$4,082
07.04 docks UL: 30 RL: 3	3	each	\$7,000.00	0	100%	5%	\$22,050

Component Details

<i>Reserve Component</i>	<i>Quantity</i>	<i>Unit of Measure</i>	<i>Unit Cost</i>	<i>Source Code</i>	<i>Rplc %</i>	<i>Cont %</i>	<i>Extended Cost</i>
07 Locust Lake Complex							
07.05 nvr system UL: 4 RL: 0	1	each	\$4,200.00	1	100%	5%	\$4,410
07.06 pavillion UL: 50 RL: 42	1	each	\$40,000.00	0	100%	5%	\$42,000
07.07 playground UL: 20 RL: 13	1	each	\$20,000.00	1	100%	5%	\$21,000
07.08 shed UL: 10 RL: 10	1	each	\$1,952.00	0	100%	5%	\$2,049
07.09 spill way UL: 50 RL: 40	1	each	\$400,000.00	1	100%	5%	\$420,000
07.10 well UL: 20 RL: 12	1	each	\$5,000.00	1	100%	5%	\$5,250
08 Maintenance Complex							
08.01 alarm system UL: 10 RL: 10	1	each	\$1,200.00	0	100%	5%	\$1,260
08.02 bollards UL: 25 RL: 25	10	each	\$200.00	0	100%	5%	\$2,100
08.03 chain link fence UL: 25 RL: 25	1	each	\$9,300.00	0	100%	5%	\$9,765
08.04 compactors UL: 25 RL: 25	3	each	\$30,695.00	0	100%	5%	\$96,689
08.05 concrete pads for compactor UL: 25 RL: 25	3	each	\$1,800.00	0	100%	5%	\$5,670
08.06 fence gate UL: 25 RL: 25	1	each	\$5,300.00	0	100%	5%	\$5,565
08.07 fuel tanks UL: 20 RL: 0	2	each	\$4,000.00	1	100%	5%	\$8,400
08.08 garage doors UL: 25 RL: 8	8	each	\$1,500.00	1	100%	5%	\$12,600
08.09 generator UL: 15 RL: 5	1	each	\$2,500.00	1	100%	5%	\$2,625
08.10 misc compactor UL: 25 RL: 25	1	each	\$5,000.00	1	100%	5%	\$5,250
08.11 nvr camera system UL: 5 RL: 5	1	each	\$4,000.00	1	100%	5%	\$4,200

Component Details

<i>Reserve Component</i>	<i>Quantity</i>	<i>Unit of Measure</i>	<i>Unit Cost</i>	<i>Source Code</i>	<i>Rplc %</i>	<i>Cont %</i>	<i>Extended Cost</i>
08 Maintenance Complex							
08.12 propane heater UL: 25 RL: 15	1	each	\$3,500.00	1	100%	5%	\$3,675
08.13 roof main maintenance bldg UL: 25 RL: 25	1	each	\$12,400.00	0	100%	5%	\$13,020
08.14 roof pole garage #2 UL: 25 RL: 25	1	each	\$6,200.00	0	100%	5%	\$6,510
08.15 roof pole garage 1 UL: 20 RL: 0	1	each	\$10,000.00	1	100%	5%	\$10,500
08.16 septic holding tank-system UL: 40 RL: 20	1	each	\$10,000.00	1	100%	5%	\$10,500
08.17 storage containers UL: 25 RL: 25	2	each	\$2,050.00	0	100%	5%	\$4,305
09 Maintenance Equipment							
09.01 1977 John deere grader UL: 50 RL: 30	1	each	\$50,000.00	1	100%	5%	\$52,500
09.02 1984 whisper wood chipper UL: 50 RL: 17	1	each	\$5,000.00	1	100%	5%	\$5,250
09.03 1995 bomag roller model bw172d UL: 40 RL: 20	1	each	\$25,000.00	1	100%	5%	\$26,250
09.04 1996 chev f350 bucket truck UL: 10 RL: 6	1	each	\$4,000.00	1	100%	5%	\$4,200
09.05 1998 chev 7500 dump truck UL: 30 RL: 20	1	each	\$18,000.00	1	100%	5%	\$18,900
09.06 2004 marathon tar buggy UL: 20 RL: 10	1	each	\$5,000.00	1	100%	5%	\$5,250
09.07 2008 f350 dump with plow and spreader UL: 10 RL: 1	1	each	\$45,000.00	1	100%	5%	\$47,250
09.08 2008 kubota z327 mower UL: 13 RL: 3	1	each	\$9,000.00	1	100%	5%	\$9,450
09.09 2010 john deere backhoe 310sj UL: 15 RL: 8	1	each	\$80,000.00	0	100%	5%	\$84,000
09.10 2010 new holland tractor UL: 15 RL: 12	1	each	\$17,914.00	0	100%	5%	\$18,809

Component Details

<i>Reserve Component</i>	<i>Quantity</i>	<i>Unit of Measure</i>	<i>Unit Cost</i>	<i>Source Code</i>	<i>Rplc %</i>	<i>Cont %</i>	<i>Extended Cost</i>
09 Maintenance Equipment							
09.11 2011 ford f550 dump truck w/ plow and spreader UL: 10 RL: 4	1	each	\$35,000.00	1	100%	5%	\$36,750
09.12 2016 f350 pick up UL: 10 RL: 9	1	each	\$39,068.00	0	100%	5%	\$41,021
09.13 2017 ford 350 dump UL: 10 RL: 9	1	each	\$65,080.00	0	100%	5%	\$68,334
09.14 2019 scag tiger zero turn mower UL: 10 RL: 0	1	each	\$13,084.00	1	100%	5%	\$13,738
09.15 96" salt dog spreader UL: 10 RL: 9	1	each	\$5,185.00	0	100%	5%	\$5,444
09.16 john bonhan 96" tailgate spreader UL: 10 RL: 8	1	each	\$4,000.00	0	100%	5%	\$4,200
09.17 leaf blower UL: 10 RL: 10	1	each	\$1,376.94	0	100%	5%	\$1,446
09.18 portable welder UL: 10 RL: 8	1	each	\$1,450.00	0	100%	5%	\$1,522
09.19 tagalong equipment trailer UL: 20 RL: 20	1	each	\$12,153.84	0	100%	5%	\$12,762
10 misc physical site assets							
10.01 community identification signs UL: 20 RL: 10	4	each	\$1,000.00	1	100%	5%	\$4,200
10.02 misc bundled assets not listed UL: 1 RL: 0	1	each	\$4,000.00	1	100%	5%	\$4,200
11 Pines Lake complex							
11.01 bathhouse UL: 40 RL: 20	1	each	\$10,000.00	1	100%	5%	\$10,500
11.02 bathhouse roof UL: 20 RL: 12	1	each	\$6,000.00	1	100%	5%	\$6,300
11.03 camera UL: 5 RL: 5	1	each	\$4,925.00	0	100%	5%	\$5,171
11.04 dam controls UL: 50 RL: 43	1	each	\$25,000.00	1	100%	5%	\$26,250
11.05 docks UL: 25 RL: 25	10	each	\$5,200.00	0	100%	5%	\$54,600

Component Details

<i>Reserve Component</i>	<i>Quantity</i>	<i>Unit of Measure</i>	<i>Unit Cost</i>	<i>Source Code</i>	<i>Rplc %</i>	<i>Cont %</i>	<i>Extended Cost</i>
11 Pines Lake complex							
11.06 fencing UL: 30 RL: 0	1	each	\$3,000.00	1	100%	5%	\$3,150
11.07 gazebo UL: 30 RL: 10	1	each	\$4,500.00	1	100%	100%	\$9,000
11.08 lifeguard stand UL: 10 RL: 8	1	each	\$5,700.00	0	100%	5%	\$5,985
11.09 nvr system UL: 7 RL: 0	1	each	\$4,200.00	1	100%	5%	\$4,410
11.10 playground UL: 17 RL: 10	1	each	\$15,000.00	1	100%	5%	\$15,750
11.11 sand diggers UL: 20 RL: 20	2	each	\$900.00	1	100%	5%	\$1,890
11.12 septic UL: 30 RL: 10	1	each	\$10,000.00	1	100%	5%	\$10,500
11.13 shed UL: 15 RL: 15	1	each	\$2,238.00	0	100%	5%	\$2,349
11.14 spill way UL: 50 RL: 40	1	each	\$500,000.00	1	100%	5%	\$525,000
11.15 teeter totter UL: 15 RL: 15	1	each	\$1,725.00	0	100%	5%	\$1,811
11.16 water float UL: 10 RL: 8	1	each	\$8,066.00	0	100%	5%	\$8,469
12 Rangers							
12.01 2011 jeep UL: 10 RL: 3	1	each	\$27,000.00	1	100%	5%	\$28,350
12.02 2013 jeep UL: 10 RL: 7	1	each	\$28,000.00	1	100%	5%	\$29,400
12.03 2015 jeep UL: 10 RL: 8	1	each	\$28,000.00	1	100%	5%	\$29,400
12.04 2017 jeep UL: 10 RL: 9	1	each	\$29,000.00	1	100%	5%	\$30,450
12.05 2019 hyundia tucson UL: 10 RL: 1	1	each	\$27,236.51	0	100%	5%	\$28,598
12.06 back gate UL: 25 RL: 21	1	each	\$30,000.00	1	100%	5%	\$31,500

Component Details

<i>Reserve Component</i>	<i>Quantity</i>	<i>Unit of Measure</i>	<i>Unit Cost</i>	<i>Source Code</i>	<i>Rplc %</i>	<i>Cont %</i>	<i>Extended Cost</i>
12 Rangers							
12.07 dash cams UL: 4 RL: 0	1	each	\$1,560.00	0	100%	5%	\$1,638
12.08 Digital radio system UL: 15 RL: 15	1	each	\$5,900.00	1	100%	5%	\$6,195
13 Recreation Assets							
13.01 2008 artic cat snowmobile UL: 15 RL: 7	1	each	\$8,000.00	1	100%	5%	\$8,400
13.02 2017 jeep patriot UL: 15 RL: 15	1	each	\$22,166.00	0	100%	5%	\$23,274
13.03 bingo equipment UL: 15 RL: 15	1	each	\$4,295.00	0	100%	5%	\$4,510
13.04 bonce combo UL: 10 RL: 10	1	each	\$2,500.00	1	100%	5%	\$2,625
13.05 chalet deck furniture UL: 5 RL: 4	1	each	\$2,509.00	0	100%	5%	\$2,634
13.06 chalet interior tables and chairs UL: 20 RL: 20	1	each	\$5,000.00	1	100%	5%	\$5,250
13.07 Floating swim docks UL: 25 RL: 25	3	each	\$6,000.00	1	100%	5%	\$18,900
13.08 gas grills UL: 10 RL: 8	1	each	\$4,815.00	0	100%	5%	\$5,055
13.09 Gazebo Pilgrim Lake UL: 25 RL: 12	1	each	\$5,000.00	1	100%	5%	\$5,250
13.10 ginzu sled artic cat UL: 20 RL: 11	1	each	\$2,000.00	1	100%	5%	\$2,100
13.11 haywagon UL: 15 RL: 12	1	each	\$2,500.00	0	100%	5%	\$2,625
13.12 ice machine UL: 15 RL: 15	1	each	\$2,196.00	0	100%	5%	\$2,305
13.13 lake survey UL: 1 RL: 0	1	each	\$1,000.00	0	100%	5%	\$1,050
13.14 lifeguard stands UL: 30 RL: 30	4	each	\$1,450.00	1	100%	5%	\$6,090
13.15 ski lift cables UL: 60 RL: 23	1	each	\$23,000.00	1	100%	5%	\$24,150

Component Details

<i>Reserve Component</i>	<i>Quantity</i>	<i>Unit of Measure</i>	<i>Unit Cost</i>	<i>Source Code</i>	<i>Rplc %</i>	<i>Cont %</i>	<i>Extended Cost</i>
13 Recreation Assets							
13.16 ski lift garage UL: 50 RL: 40	1	each	\$5,000.00	1	100%	5%	\$5,250
13.17 ski lift t bar and motor UL: 60 RL: 23	1	each	\$26,000.00	1	100%	5%	\$27,300
13.18 swing mats UL: 15 RL: 15	1	each	\$1,684.00	0	100%	5%	\$1,768
13.19 waterslide UL: 4 RL: 4	1	each	\$7,000.00	1	100%	5%	\$7,350
13.20 zoom floom waterslide ski hill UL: 5 RL: 5	1	each	\$3,645.00	0	100%	5%	\$3,827
14 Tar and Chip Roads							
14.01 Beaver UL: 4 RL: 4 Shiffer \$1.83	1	each	\$17,129.00	0	100%	5%	\$17,985
14.02 Berry UL: 4 RL: 4 Shiffer \$1.83	1	each	\$12,848.00	0	100%	5%	\$13,490
14.04 cottontail and Monarch UL: 3 RL: 3 Shiffer \$1.83	1	each	\$20,296.00	0	100%	5%	\$21,310
14.05 hillside UL: 3 RL: 3 Shiffer \$1.83	1	units	\$4,509.00	0	100%	5%	\$4,734
14.06 Laurel Hill UL: 3 RL: 3 Shiffer \$1.83	1	each	\$8,052.00	0	100%	5%	\$8,454
14.07 Martha UL: 3 RL: 3 Shiffer \$1.83	1	each	\$22,115.00	0	100%	5%	\$23,220
14.09 Mountainview (Locust-Lake) UL: 3 RL: 3 Shiffer \$1.83	1	units	\$5,153.00	0	100%	5%	\$5,410
14.10 Partridge UL: 3 RL: 3 Shiffer \$1.83	1	each	\$12,023.00	0	100%	5%	\$12,624
14.11 ranger trail UL: 3 RL: 3 Shiffer \$1.83	1	each	\$18,686.00	0	100%	5%	\$19,620

Component Details

<i>Reserve Component</i>	<i>Quantity</i>	<i>Unit of Measure</i>	<i>Unit Cost</i>	<i>Source Code</i>	<i>Rplc %</i>	<i>Cont %</i>	<i>Extended Cost</i>
14 Tar and Chip Roads							
14.12 Ridge (lake to Stag) UL: 4 RL: 4 Shiffer \$1.83	1	each	\$37,155.00	0	100%	5%	\$39,012
14.13 Selig UL: 3 RL: 3 Shiffer \$1.83	1	each	\$16,104.00	0	100%	5%	\$16,909
14.14 Tommys UL: 3 RL: 3 Shiffer \$1.83	1	each	\$11,595.00	0	100%	5%	\$12,174
14.15 Turkey UL: 4 RL: 4 Shiffer \$1.83	1	each	\$5,982.00	0	100%	5%	\$6,281
14.16 Wagner UL: 3 RL: 3 Shiffer \$1.83	1	each	\$13,527.00	0	100%	5%	\$14,203
14.18 Woodpecker UL: 4 RL: 4 Shiffer \$1.83	1	units	\$3,405.00	0	100%	5%	\$3,575

Grand Total: 167

The parameters and assumptions under which this study was completed, is based on information provided by the association/client, its representatives, its management company (as applicable), its contractors, other contractors, specialists and independent consultants, the State Department of Real Estate (or other state agency, as applicable), the Community Associations Institute (CAI), construction pricing and estimating manuals, and the preparer's own experience gained in the preparation of reserve study reports.

The reserve funding program reflects assumptions about future events. Some may not materialize, and unanticipated events/circumstances may develop. Therefore, the actual component cost and/or remaining life of a reserve component may vary from the reserve funding program. The preparer of this report does not express an opinion on the probability that actual item cost and/or remaining life may or may not approximate the reserve funding program.

It is assumed, unless otherwise indicated to the preparer, that all reserve items have been constructed properly, and that each estimated useful life will approximate that of the norm per industry standards and manufacturers specifications. Arbitrary estimates may have been used on reserve components with an indeterminable but potential liability to the association. The decision for the inclusion of these reserve components, and other assets considered or not, is ultimately left to the association/client.

The remaining life of the reserve components does not have a variance factor for unusual weather or natural disasters. It is assumed that a reasonable schedule of maintenance/repair will be conducted. The level of maintenance/repair any particular component receives may serve to prolong or shorten that components useful life. The actual life of any given component may vary due to quality of construction, original design, workmanship, intensity of use, maintenance/repair, and unusual weather. This study only addresses the maintenance and replacement of those reserve components listed, the associated costs/lives, and a reserve funding program.

Various percentage rate factors are generally used in the Cash Flow Analysis. A low-conservative net effective interest rate is normally used to compensate for any applicable federal and state taxes imposed. The annual inflation rate is normally determined using the national "CPIU", the Consumer Price Index for all urban consumers in the United States. Because it is difficult to accurately predict these factors over time, it is vital to update them annually.

Life-of-the-project items (e.g. building foundation/structure, concrete pavement, utilities, etc.) are generally excluded from this report. However, if the association has reason to expect the component to wear out or fail before the project does and if, due to the age of the units, the item may wear out within thirty (30) years, then that item should be included as a reserve component. Generally excluded are minor expenses which may be funded by a contingency and/or general maintenance/repair fund. Also excluded are expenses incurred due to natural disasters, accidents, or other occurrences, which are more properly insured for.

Calculations

1) Allocation % =

Reserve Allocation (Component Method) / Total Reserve Allocation (Component Method) x 100

2) Current Cost =

Extended Cost (for a component without subcomponents)

-or-

Sum of subcomponent Extended Costs (for a component with subcomponents)

3) Extended Cost =

Quantity x Unit Cost x Replacement % x (1+Contingency Rate)

4) Fully Funded Balance =

Current Cost / Useful Life x (Useful Life - Remaining Life)

5) FY End Balance (same as Next FY Start Balance) =

Initial or current fiscal year-

Current Reserve Balance + Interest Earned + Reserve Allocation to Fund + Special Assessment to Fund + Funds Due from Operating - Approved Funds to Disburse - Disbursements

Subsequent fiscal years-

FY Start Balance + Interest Earned + (Reserve Allocation (from previous year) x (1 + Reserve Allocation Rate)) - Disbursements

6) Interest Earned=

Initial fiscal year-

Current Reserve Balance x (Interest Rate (net effective)/12 x Number of funding months remaining in current fiscal year)

Subsequent fiscal years-

FY Start Balance x Interest Rate (net effective)

7) Percent Funded =

(FY Start Balance / Fully Funded Balance) x 100

8) Reserve Allocation (Component Method) =

Current Cost / Useful Life

Definitions

Abbreviations

bldgs = <i>buildings</i>	lf or lin ft = <i>lineal feet</i>	sy or sq yd = <i>square yard</i>
ea = <i>each</i>	RL = <i>remaining life</i>	UL = <i>useful life</i>
FY = <i>fiscal year</i>	sf or sq ft = <i>square feet</i> (100 sq ft = 1 square)	% = <i>percent</i>

1) Age

The approximate age of the complex. This parameter is provided for information only.

2) Allocation %

A percentage of the total Reserve Allocation. See Calculations- APPENDIX B.

3) Allocation Increase Rate

Expressed as a percentage rate that reflects the increase of a given year's Reserve Allocation over the previous year's Reserve Allocation and utilized only in the Cash Flow Analysis.

4) Base Year

The year in which the governing documents were recorded and/or the buildings constructed (average year may be used for phases built over a period of time), and utilized to determine the approximate complex age. This parameter is provided for information only.

5) Common Interest Development (CID)

Defined by shared property and restrictions in the deed on use of the property. A CID is governed by a mandatory Association of homeowners which administers the property and enforces its restrictions. The Association Board is responsible for repairing, replacing, or maintaining the common areas, other than the exclusive use common areas, and the owner of each separate interest is responsible for maintaining that separate interest and any exclusive use common area appurtenant to the separate interest. The following are two typical CID subdivision types:

- A) Condominium- In general, the recorded owner has title to the unit (or airspace). They are typically responsible for the interior of their individual unit/garage, all utilities that service their unit and any exclusive use common area associated with their unit (e.g. balcony, doors/windows, patio yard, etc.).
- B) Planned Development- In general, the recorded owner has title to the lot. They are typically responsible for the maintenance and repair of any structure or improvement located on their respective lot.

Note- CIDs & subdivision types are general and may not apply or may vary, based on your local.

6) Component Inventory

The task of selecting and quantifying reserve items. This task can be accomplished through on-site visual observations, review of association design and organizational documents, review of established association precedents, and discussion with appropriate association representatives.

7) Condition Assessment

The task of evaluating the current condition of the component based on observed or reported characteristics and normally documented in the field report for a Level 1 or Level 2 Reserve Study.

Definitions

8) Contingency Rate

Expressed as a percentage rate that reflects a factor added to the unit cost to prepare for an event that is liable to occur, but not with certainty.

9) Current Cost

The current fiscal year's estimated cost to maintain, replace, repair, or restore a reserve component to its original functional condition. Sources utilized to obtain estimates may include: the association, its contractors, other contractors, specialists and independent consultants, the State department of Real Estate (or other state department as applicable), construction pricing and estimating manuals, and the preparer's own experience and/or database of costs formulated in the preparation of other reserve study reports. See Calculations- APPENDIX B.

10) Disbursement

The funds expected to be paid or expended from the Reserve Balance.

11) Extended Cost

See Calculations- APPENDIX B.

12) Fiscal Year (FY)

A 12-month period for which an organization plans the use of its funds. There are two distinct types:

A) *Calendar Fiscal Year (ends December 31)*

B) *Non-Calendar Fiscal Year (does not end December 31)*

13) Full Funded Balance (FFB)

Total Accrued Depreciation. An indicator against which the FY Start Balance can be compared.

The balance that is in direct proportion to the fraction of life "used up" of the cost.

See Calculations- APPENDIX B.

14) Funding Goal

Independent of methodology utilized, the following represents the basic categories of funding plan goals:

A) *Baseline Funding*- Maintaining a Net Reserve Balance at or near zero.

B) *Full Funding*- Maintaining a Reserve Balance at or near Percent Funded of 100%.

C) *Statutory Funding*- Maintaining a specified Reserve Balance/Percent Funded per statutes.

D) *Threshold Funding*- Establishing and maintaining a set Net Reserve Balance or Percent Funded.

15) Funding Method (or Funding Plan)

An association's plan to provide income to the reserve fund to offset expected disbursements from that fund. The following represents two (2) basic methodologies used to fund reserves:

A) *Cash Flow Method*- A method of developing a reserve funding plan where allocations to the reserve fund are designed to offset the variable annual expenditures from the reserve fund. Different reserve funding plans are tested against the anticipated schedule of reserve expenses until the desired funding goal is achieved.

B) *Component Method*- A method of developing a reserve funding plan where the total reserve allocation is based on the sum of allocations for individual components.

Definitions

16) **Funding Plan**

The combined Funding Method & Funding Goal.

17) **FY End Balance (same as next FY Start Balance)**

The balance in reserves at end of applicable fiscal year. See Calculations- Appendix B.

18) **FY Start Balance (same as prior year FY End Balance)**

The balance in reserves at start of applicable fiscal year.

19) **Inflation Rate**

Expressed as a percentage rate that reflects the increase of this year's costs over the previous year's costs. Also known as a 'cost increase factor'.

20) **Interest Earned**

The annual earning of reserve funds that have been deposited in certificates of deposit (CDs), money market accounts or other investment vehicles. See Calculations- Appendix B.

21) **Interest Rate**

The ratio of the gain received from an investment and the investment over a period of time (usually one year), prior to any federal or state imposed taxes.

22) **Interest Rate (net effective)**

The ratio of the gain received from an investment and the investment over a period of time (usually one year), after any federal or state imposed taxes.

23) **Levels of Service**

A) **Level 1 Reserve Study (Full or Comprehensive)**- A Reserve Study in which the following five Reserve Study tasks are performed:

- a) Component Inventory
- b) Condition Assessment (based upon on-site visual observations)
- c) Life and Valuation Estimates
- d) Fund Status
- e) Funding Plan

B) **Level 2 Reserve Study (Update, With-Site-Visit/On-Site Review)**- A Reserve Study update in which the following five tasks are performed:

- a) Component Inventory
- b) Condition Assessment (based upon on-site visual observations)
- c) Life and Valuation Estimates
- d) Fund Status
- e) Funding Plan

**Note- Updates are reliant on the validity of prior Reserve Studies.*

Definitions

C) Level 3 Reserve Study (Update, No-Site-Visit/Off-Site Review)- A Reserve Study update with no on-site visual observations in which the following three tasks are performed:

- a) Life and Valuation Estimates
- b) Fund Status
- c) Funding Plan

**Note- Updates are reliant on the validity of prior Reserve Studies.*

24) Percent Funded

A comparison of the Fully Funded Balance to the FY Start Balance expressed as a percentage, and used to provide a 'general indication' of reserve strength. See Calculations- APPENDIX B.

25) Quantity

The number or amount of a particular reserve component or subcomponent.

26) Remaining Life (RL)

The estimated time, in years, that a reserve component can be expected to continue to serve its intended function. Projects anticipated to occur in the current fiscal year (but have not been approved) have a remaining life of "zero".

27) Replacement %

A percentage of the total replacement for a particular reserve component or subcomponent. This parameter is normally 100%.

28) Reserve Allocation

The amount to be annually budgeted towards reserves based on a Funding Plan.

29) Reserve Component (or subcomponent)

The individual line items in the reserve study, developed or updated in the physical analysis that form the building blocks of the reserve study. They typically are:

- A) association responsibility,
- B) with limited useful life expectancies,
- C) predictable remaining useful life expectancies,
- D) above a minimum threshold cost,
- E) and, as required by statutes.

30) Restoration

Defined as *to bring back to an unimpaired or improved condition*. General types follow:

- A) Building- In general, funding utilized to defray the cost (in whole or part) of major building components that are not necessarily included as line items and may include termite treatment.
- B) Irrigation System- In general, funding utilized to defray the cost (in whole or part) of sectional irrigation system areas including modernization to improve water management.
- C) Landscape- In general, funding utilized to defray the cost (in whole or part) of sectional landscape areas including modernization to improve water conservation & drainage.

Definitions

31) Risk Factor

The associated risk of the availability of reserves to fund expenditures by interpreting the Percent Funded parameter as follows:

- A) 70% and above- *LOW*
- B) 31% to 69%- *MODERATE*
- C) 30% and below- *HIGH*

32) Source Code

The source of information utilized to obtain cost and/or life estimates.

- 0- Actual Cost
- 1- Arbitrary Estimate
- 2- Architect/Engineer
- 3- Association
- 4- Bid/Proposal
- 5- Builder/Developer
- 6- Contractor
- 7- Cost Estimating Manual
- 8- Industry Standard
- 9- Manufacturer
- 10- Prior Reserve Study
- 11- Reserve Study Firm
- 12- Specialist/Expert
- 13- Vendor/Rep

33) Unit Cost

The current fiscal year's estimated cost to maintain, replace, repair, or restore an individual "unit of measure" of a reserve component or subcomponent to its original functional condition.

34) Unit of Measure

A system of units used in measuring a reserve component or subcomponent (i.e. each, lineal feet, square feet, etc.).

35) Useful Life (UL)

Total Useful Life or Depreciable Life. The estimated time, in years, that a reserve item can be expected to serve its intended function if properly constructed and maintained in its present application or installation.