

1 Sample CDD Report

Reserve Management Plan

Type 1

Reserve Study with On-Site Analysis

For 30-Year Projection Period Beginning January 1, 2025



1 Sample CDD Report
Reserve Management Plan
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Preparer's Report on Reserve Study Reserve Management Plan

Type I Reserve Study With On-Site Analysis

For 30-Year Projection Period Beginning January 1, 2025

Board of Directors

1 Sample CDD Report
Lakes City, Florida

Description of Reserve Management Plan Engagement and Reserve Study Report

A reserve management plan engagement involves the reserve professional providing assistance to management of 1 Sample CDD Report by helping them identify key factors, develop assumptions, gather and assemble information, and develop a financial model so they may consider the results based upon their stated assumptions.

A Type I reserve study engagement is based on an on-site analysis. The on-site analysis of 1 Sample CDD Report upon which this reserve management plan is based was performed by Pierre Del Rosario, CAM, RS of Capital Reserve Advisors. on December 15, 2024.

The attached basic financial exhibits and disclosures comprise a Type I Reserve Study report of 1 Sample CDD Report. The basic financial exhibits comprising this reserve study report are the statement of position and summary component list as of January 1, 2025, statements of projected cash flows and expenditures for the 30-year period beginning January 1, 2025, and related disclosures that provide important information regarding the basic financial exhibits.

Management's Responsibility for Reserve Study

The Governing Body of 1 Sample CDD Report is responsible for the preparation and fair presentation of this reserve study report in accordance with Generally Accepted Reserve Study Principles.

Reserve Professional's Responsibility

Our responsibility is to perform our reserve management plan engagement and compile the reserve study report in accordance with Generally Accepted Reserve Study Standards.

Report on Reserve Study

Our reserve management plan engagement was performed in accordance with Generally Accepted Reserve Study Standards. A reserve study involves performing procedures to identify, quantify and evaluate condition of components based upon a visual observation for the purpose of making a financial projection. The procedures selected are based on the reserve professional's judgment. We believe that the procedures we have performed are sufficient and appropriate to support the reserve study report as presented. We are not responsible for any events subsequent to the date of this report.

We have compiled the accompanying reserve study report of 1 Sample CDD Report, comprised of the financial exhibits referred to above in accordance with Generally Accepted Reserve Study Principles.

This reserve study report was prepared using software meeting the reserve study calculation and software standards of the International Capital Budgeting Institute.

We are not aware of any material modifications that should be made to the financial exhibits referred to above, based upon the stated significant assumptions and exclusions, for them to be presented in conformity with Generally Accepted Reserve Study Principles.

This reserve study report is restricted to the management and members of the 1 Sample CDD Report, and should not be relied upon by others not involved in the establishment of the significant assumptions and exclusions upon which this report is based. Readers of the reserve study report should consider the significant assumptions, excluded components, and general exclusions in forming their own conclusions regarding the reserve study report.

Required Supplementary Information

Generally Accepted Reserve Study Standards require that the component list compiled at the major or minor component level be presented to supplement the basic financial exhibits. This component list is the responsibility of the 1 Sample CDD Report’s management and was used to prepare the basic financial exhibits. The information contained in this list has been subjected to the procedures applied in the compilation of the reserve study report, and we are not aware of any material modifications that should be made thereto.

Regulatory Information

In the case of common interest realty associations located in the U.S.A., Generally Accepted Reserve Study Standards require that regulatory disclosures be presented to supplement the basic financial exhibits. Regulatory Disclosures consist of supplemental information required by the Financial Accounting Standards Board and any disclosures required by state or local jurisdictions. Such information is the responsibility of the 1 Sample CDD Report’s management and was derived from the component list used to prepare the reserve study report. The information has been subjected to the procedures applied in the compilation of the basic reserve study report, and we are not aware of any material modifications that should be made thereto.

Capital Reserve Advisors.
Pierre Del Rosario, CAM,RS.
December 18, 2024



Statement of Position

Projection period: January 1, 2025 to 2054
 Type of Project: CDD
 Number of Units: 200
 Location: Lakes City, Florida
 Projected Construction date: May 1, 2010

Description of Project: 1 Sample CDD Report is an 200 - unit Community Development Districts located in Lakes City, Florida. The project was developed in May 1, 2010.

On-Site analysis performed by: Pierre Del Rosario
 Component analysis performed by: Pierre Del Rosario
 Report prepared by: Pierre Del Rosario

No special assessments are considered necessary during the 30-year projection period.

Components Excluded From This Report

Major Component	Reason Excluded
Building Structures	Lifetime Component
Utilities - Underground and in Structure	Long-lived Component
Street Base	Lifetime Component
Hardscape – sidewalks and curbs	Lifetime Component
Irrigation Lines and Sprinklers	Included in Operating Budget
Major Tree Trimming	Included in Operating Budget
Landscape / Plant Replacement	Included in Operating Budget

See Next Page for Summary Component List

Current Replacement Cost of All Components	\$ 807,242
Future Replacement Cost of All Components	\$ 924,250
Projected Balance of Reserve Funds at January 1, 2025	\$ 390,000
100% Funded Amount at January 1, 2025	\$ 466,120
Percent Funded at January 1, 2025	83.66 %
Reserve (Surplus)/Deficit – Average per Unit at January 1, 2025	\$ 380
Projected Reserve Contribution	\$ 60,000
Average Annual Reserve Contribution Per Unit	\$ 300
Monthly Reserve Contribution First Year of Projection	\$ 5,000
Average Monthly Reserve Contribution Per Unit	\$ 25
Projected Special Assessment	\$ 0
Projected Inflation Rate	2.80 %
Projected Interest Rate	1.00 %

See Preparer’s Report
 See Summary of Significant Assumptions

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Percent Funded - Allocation

Category	100% Funded	Percent Funded	Beginning	Contribution	Interest	Expenditure	Ending
			Balance 01/01/2025				Balance 12/31/2025
Health/Life Safety	153,581	88	136,208	27,895	1,633	75,528	90,207
Land & Recreation	147,065	78	115,054	16,669	976	57	132,642
Public Buildings	19,000	100	19,000	899	53	20,419	-467
Stormwater	110,701	81	89,699	11,610	680	15,314	86,675
Transportation	19,395	88	17,212	1,281	75	10,070	8,498
Utilities	16,379	78	12,826	1,647	96	66	14,503
	<u>466,121</u>	<u>83 %</u>	<u>390,000</u>	<u>60,000</u>	<u>3,513</u>	<u>121,455</u>	<u>332,058</u>

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Cash Flow - Annual

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Begin Balance	390,000	332,058	322,988	370,102	340,979	158,441	48,546	118,372	179,902	191,053
Contribution	60,000	63,000	66,150	69,458	72,930	76,577	80,406	84,426	88,647	93,080
Average Per Unit	300	315	331	347	365	383	402	422	443	465
Percent Change	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Interest	3,513	3,494	3,478	3,853	3,197	1,584	867	1,562	2,086	2,386
Less Expenditures	121,455	75,565	22,513	102,434	258,665	188,056	11,447	24,457	79,583	0
Less Deferred Expenditure	0	0	0	0	0	0	0	0	0	0
Ending Balance	332,058	322,988	370,102	340,979	158,441	48,546	118,372	179,902	191,053	286,519

	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Begin Balance	286,519	133,674	213,200	293,830	288,901	351,711	212,260	100,144	111,426	123,266
Contribution	97,734	102,620	107,751	113,139	118,796	124,736	130,972	137,521	144,397	151,617
Average Per Unit	489	513	539	566	594	624	655	688	722	758
Percent Change	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Interest	2,181	1,806	2,552	3,266	3,374	3,601	2,278	1,430	1,484	1,946
Less Expenditures	252,759	24,900	29,673	121,334	59,360	267,788	245,365	127,669	134,041	25,440
Less Deferred Expenditure	0	0	0	0	0	0	0	0	0	0
Ending Balance	133,674	213,200	293,830	288,901	351,711	212,260	100,144	111,426	123,266	251,389

	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
Begin Balance	251,389	240,754	377,994	530,953	665,509	732,294	470,170	655,921	769,043	605,473
Contribution	159,198	167,158	175,516	184,291	193,506	203,181	213,340	224,007	235,208	246,968
Average Per Unit	796	836	878	921	968	1,016	1,067	1,120	1,176	1,235
Percent Change	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Interest	2,094	3,188	4,621	6,142	7,376	7,390	5,623	7,466	7,951	7,037
Less Expenditures	171,928	33,105	27,178	55,877	134,097	472,696	33,213	118,351	406,729	136,441
Less Deferred Expenditure	0	0	0	0	0	0	0	0	0	0
Ending Balance	240,754	377,994	530,953	665,509	732,294	470,170	655,921	769,043	605,473	723,036

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Expenditures

Reserve Item	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Stormwater Detention Ponds					148,221					
Stormwater Retention Ponds		4,723								
Stormwater DropBs & Piping	15,314									
Pond Fountains				11,091						
Pond Maintenance Cleaning				3,549						
Pond Maintenance Shores/Infill						170				
Stormwater & Pond Controls					17,102					
Wastewater Collection System	214									
Conservation Areas					29,644					
Parks,Walks, Public Recreation	8,678								10,823	
Life Safety-Emergency Medical			5,395					6,193		
Life Safety-Fire Protection				13,309					15,280	
Life Safety- Security & Property Access					28,504					
Utility-Potable Water Systems						26,138				
Utility-Electricity	22									
Utility-Natural Gas	44									
Utility-Communication/TV								8,974		
Roads-Bridges	10,005									
Road& Parking-Surfaces				174						
Roads- Lighting /Signs		12,594								
Roads- Sidewalks & Paths	65									
Retaining Walls	57									
Schools, Public Buildings	20,419									
Waste Collection / Disposal		7,871						9,290		
Insect Control			10,250		10,832		11,447		12,097	
Wastewater Disposal /Treatment	6,636								8,277	
Wastewater Lift Stations					17,102					
Landscaping		44,080								
Hurrican Protections						91,423				
Wastewater Disposal /Treatment			6,869							
Wastewater Lift Stations		6,297								
Landscaping				55,455						
Hurrican Protections	60,000									
Wastewater Disposal /Treatment					7,259					
Wastewater Lift Stations				11,091						
Landscaping						70,325				
Wastewater Lift Stations									33,106	
Wastewater Lift Stations				7,764						
Conservation Areas										
Entry Monuments, Signs										
Hurricane Protections										
Insect Control										
Landscaping										
Life Safety- Security & Property Access										
Life Safety-Emergency Medical										
Life Safety-Fire Protection										
Parks,Walks, Public Recreation										
Pond Fountains										
Pond Maintenance Cleaning										
Pond Maintenance Shores/Infill										
Retaining Walls										
Road& Parking-Surfaces										
Roads- Lighting /Signs										
Roads- Sidewalks & Paths										
Roads-Bridges										

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Expenditures

Reserve Item	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Schools, Public Buildings										
Stormwater & Pond Controls										
Stormwater Detention Ponds										
Stormwater DropBs & Piping										
Stormwater Retention Ponds										
Utility-Communication/TV										
Utility-Electricity										
Utility-Natural Gas										
Utility-Potable Water Systems										
Waste Collection / Disposal										
Wastewater Collection System										
Wastewater Disposal /Treatment										
Wastewater Lift Stations	121,455	75,565	22,513	102,434	258,665	188,056	11,447	24,457	79,583	0

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Expenditures

Reserve Item	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Stormwater Detention Ponds							206,456			
Stormwater Retention Ponds				6,578						
Stormwater DropBs & Piping						23,173				
Pond Fountains	13,456							16,326		
Pond Maintenance Cleaning	4,306							5,224		
Pond Maintenance Shores/Infill						224				
Stormwater & Pond Controls					22,542					
Wastewater Collection System						324				
Conservation Areas									43,636	
Parks,Walks, Public Recreation							13,499			
Life Safety-Emergency Medical			7,110					8,163		
Life Safety-Fire Protection				17,542					20,140	
Utility-Electricity						34				
Utility-Natural Gas						66				
Utility-Communication/TV										12,500
Roads-Bridges						15,140				
Roads- Lighting /Signs		16,600								
Roads- Sidewalks & Paths						99				
Retaining Walls						87				
Schools, Public Buildings						30,897				
Waste Collection / Disposal				10,964						12,940
Insect Control	12,783		13,509		14,277		15,087		15,944	
Entry Monuments, Signs	134,563									
Wastewater Disposal /Treatment							10,323			
Wastewater Lift Stations					22,542					
Landscaping				61,398						
Hurrican Protections						120,500				
Wastewater Disposal /Treatment	8,567								10,685	
Wastewater Lift Stations		8,300								
Landscaping						77,243				
Hurricane Protections	79,083									
Wastewater Disposal /Treatment				9,054						
Wastewater Lift Stations				14,619						
Landscaping							97,956			
Wastewater Lift Stations									43,636	
Wastewater Lift Stations				10,233						
Conservation Areas										
Entry Monuments, Signs										
Hurricane Protections										
Insect Control										
Landscaping										
Life Safety- Security & Property Access										
Life Safety-Emergency Medical										
Life Safety-Fire Protection										
Parks,Walks, Public Recreation										
Pond Fountains										
Pond Maintenance Cleaning										
Pond Maintenance Shores/Infill										
Retaining Walls										
Road& Parking-Surfaces										
Roads- Lighting /Signs										
Roads- Sidewalks & Paths										
Roads-Bridges										
Schools, Public Buildings										
Stormwater & Pond Controls										

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Expenditures

Reserve Item	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Stormwater Detention Ponds										
Stormwater DropBs & Piping										
Stormwater Retention Ponds										
Utility-Communication/TV										
Utility-Electricity										
Utility-Natural Gas										
Utility-Potable Water Systems										
Waste Collection / Disposal										
Wastewater Collection System										
Wastewater Disposal /Treatment										
Wastewater Lift Stations										
	252,759	24,900	29,673	121,334	59,360	267,788	245,365	127,669	134,041	25,440

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Expenditures

Reserve Item	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
Stormwater Detention Ponds									287,571	
Stormwater Retention Ponds						9,163				
Pond Fountains					19,808					
Pond Maintenance Cleaning					6,338					
Pond Maintenance Shores/Infill						295				
Stormwater & Pond Controls					29,711					
Parks,Walks, Public Recreation					16,836					
Life Safety-Emergency Medical			9,372					10,759		
Life Safety-Fire Protection				23,122					26,545	
Utility-Potable Water Systems	39,551									
Road& Parking-Surfaces		286								
Roads- Lighting /Signs		21,879								
Waste Collection / Disposal						15,272				
Insect Control	16,849		17,806		18,817		19,886		21,015	
Entry Monuments, Signs						203,621				
Wastewater Disposal /Treatment					12,875					
Wastewater Lift Stations					29,711					
Landscaping						85,521				
Hurricane Protections						158,824				
Wastewater Disposal /Treatment							13,327			
Wastewater Lift Stations		10,940								
Landscaping								107,592		
Hurricane Protections	104,235									
Wastewater Disposal /Treatment	11,292								14,084	
Wastewater Lift Stations				19,268						
Landscaping										136,441
Wastewater Lift Stations									57,514	
Wastewater Lift Stations				13,488						
Conservation Areas										
Entry Monuments, Signs										
Hurricane Protections										
Insect Control										
Landscaping										
Life Safety- Security & Property Access										
Life Safety-Emergency Medical										
Life Safety-Fire Protection										
Parks,Walks, Public Recreation										
Pond Fountains										
Pond Maintenance Cleaning										
Pond Maintenance Shores/Infill										
Retaining Walls										
Road& Parking-Surfaces										
Roads- Lighting /Signs										
Roads- Sidewalks & Paths										
Roads-Bridges										
Schools, Public Buildings										
Stormwater & Pond Controls										
Stormwater Detention Ponds										
Stormwater DropBs & Piping										
Stormwater Retention Ponds										
Utility-Communication/TV										
Utility-Electricity										
Utility-Natural Gas										
Utility-Potable Water Systems										
Waste Collection / Disposal										

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Expenditures

Reserve Item	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
Wastewater Collection System										
Wastewater Disposal /Treatment										
Wastewater Lift Stations										
	171,928	33,105	27,178	55,877	134,097	472,696	33,213	118,351	406,729	136,441

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:0.75% Contribution Factor:0.00% Calc:Future

Item Parameters - Summary

Reserve Item	Service Date	Basis Cost	Quantity	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Conservation Areas	10/2015	\$ 4,000.00	6.5 Per Acre	\$ 26,000	14:00	14:00	4:09	\$ 29,644
Entry Monuments, Signs	10/2020	100,000.00	1 Lump Su	100,000	15:00	15:00	10:09	134,563
Hurricane Protections	1/15 - 10/20	60,000.00	2.3 Lump Su	138,000	10:00	10:00	3:03	151,423
Insect Control	10/2025	9,500.00	1 Per Acre	9,500	2:00	2:00	2:09	10,250
Landscaping	10/14 - 10/1	50,000.00	3.04 Lump Su	152,000	12:00	12:00	4:00	169,860
Life Safety- Security & Property Access		25,000.00	1 Lump Su	25,000	5:00	5:00	4:09	28,504
Life Safety-Emergency Medical	10/2022	5,000.00	1 Lump Su	5,000	5:00	5:00	2:09	5,395
Life Safety-Fire Protection	10/2023	12,000.00	1 Lump Su	12,000	5:00	5:00	3:09	13,309
Parks,Walks, Public Recreation	10/2017	8,500.00	1 Lump Su	8,500	8:00	8:00	0:09	8,678
Pond Fountains	10/2021	5,000.00	2 Each	10,000	7:00	7:00	3:09	11,091
Pond Maintenance Cleaning	10/2021	3,200.00	1 Per Acre	3,200	7:00	7:00	3:09	3,549
Pond Maintenance Shores/Infill	10/2020	145.00	1 Lineal F	145	10:00	10:00	5:09	170
Retaining Walls	10/2010	56.00	1 SQ FT	56	15:00	15:00	0:09	57
Road& Parking-Surfaces	10/2010	157.00	1 SQ YD	157	18:00	18:00	3:09	174
Roads- Lighting /Signs	10/2016	6,000.00	2 Each	12,000	10:00	10:00	1:09	12,594
Roads- Sidewalks & Paths	10/2010	64.00	1 Lineal F	64	15:00	15:00	0:09	65
Roads-Bridges	10/2010	9,800.00	1 Lineal F	9,800	15:00	15:00	0:09	10,005
Schools, Public Buildings	10/2010	20,000.00	1 Lump Su	20,000	15:00	15:00	0:09	20,419
Stormwater & Pond Controls	10/2019	15,000.00	1 Lump Su	15,000	10:00	10:00	4:09	17,102
Stormwater Detention Ponds	10/2017	130,000.00	1 Per Acre	130,000	12:00	12:00	4:09	148,221
Stormwater DropBs & Piping	10/2010	1,500.00	10 Each	15,000	15:00	15:00	0:09	15,314
Stormwater Retention Ponds	10/2014	4,500.00	1 Per Acre	4,500	12:00	12:00	1:09	4,723
Utility-Communication/TV	10/2020	23.00	315 Lineal F	7,245	12:00	12:00	7:09	8,974
Utility-Electricity	10/2010	22.00	1 Lineal F	22	15:00	15:00	0:09	22
Utility-Natural Gas	10/2010	43.00	1 Lineal F	43	15:00	15:00	0:09	44
Utility-Potable Water Systems	10/2015	22,300.00	1 Lump Su	22,300	15:00	15:00	5:09	26,138
Waste Collection / Disposal	10/2020	7,500.00	1 Lump Su	7,500	6:00	6:00	1:09	7,871
Wastewater Collection System	10/2010	210.00	1 Lineal F	210	15:00	15:00	0:09	214
Wastewater Disposal /Treatment	10/17 - 1/21	6,500.00	3 Lump Su	19,500	8:00	8:00	2:03	20,764
Wastewater Lift Stations	10/16 - 10/2	20,000.00	3.2 Lump Su	64,000	10:00	10:00	5:10	75,361

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:0.75% Contribution Factor:0.00% Calc:Future

Item Parameters - Summary

Reserve Item	Service Date	Basis Cost	Quantity	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
				816,742				934,500

Disclosures

Site Analysis

1 Sample CDD Report is a Community development district located in Lakes City, Florida. The CDD is located at 1 Main Street. The CDD was founded in May 1, 2010.

The site analysis was performed on December 15, 2024 by Pierre del Rosario, RS, CAM of Facilities Advisors Florida. The Association manager was interviewed during the site analysis regarding component existence, maintenance activities, dates last repaired/replaced, and actual or bid costs, if known. Site analysis procedures included:

- Review of Google Earth satellite images
- Tour of Association common areas
- Identification and quantification / measurement of common area components
- Component condition assessment

The site analysis was performed as a limited scope visual observation. No destructive or invasive testing was performed. The condition of components may be assessed differently if destructive / invasive testing was performed, but such testing is beyond the scope of a reserve study.

Component Analysis

Components considered for inclusion in the reserve study report are all those components that are the maintenance responsibility of the Association that are anticipated to require future major repair or replacement under the assumption that such components are subject to normal maintenance activities and normal wear and tear. Components with a useful life of less than two years or a cost of \$1,000 have generally been excluded from this analysis, as such items are considered to be part of the Association's operating budget.

The component list was compiled based upon the previous reserve study, the tour of association common areas, inquiry of Association management and maintenance staff, and selected vendors providing maintenance services to the Association. The component list is believed to be complete, except for the exclusions noted below, which are considered normal exclusions.

Estimated future major repair and replacement costs are generally based on current replacement costs projected to estimated repair or replacement date, applying an inflation factor of 2.80% for the entire 30-year financial projection period.

Current estimated replacement costs are derived from a variety of sources including; actual prior costs, current bids, vendor or contractor estimates, management's estimates, Facilities Advisors International's cost database, or cost estimator manuals. This data is considered reliable and has been relied upon in the determination of current cost. Current cost includes material or product cost, labor, overhead, delivery, and sales tax.

**1 Sample CDD Report
January 1, 2025**

General Exclusions from the analysis are:

Excluded Conditions	Reason for Exclusion
Building code or zoning violations or upgrades	Outside scope of study
Structural stability or engineering analysis	Outside scope of study
Environmental conditions *	Outside scope of study
Geological stability or soil conditions	Outside scope of study
Soil contamination	Outside scope of study
Hydrological conditions	Outside scope of study
Mold or fungus	Outside scope of study
Termites or other pest control	Outside scope of study
Risks of wildfire, flood or seismic activity	Outside scope of study
Water quality or testing	Outside scope of study
Illegal or controlled substances	Outside scope of study
Building values or appraisals	Outside scope of study
Adequacy of efficiency of any system or component	Outside scope of study
Information not provided by the association necessary to identify all components	Outside scope of study

* Asbestos, radon, formaldehyde, lead, water or air quality, electromagnetic radiation or other environmental hazards.

Financial Analysis

The financial projection was prepared using the pooled cash flow method. Under this method, aggregate expenditures are projected to future estimated repair or replacement dates considering inflation at 2.80%. Actual expenditures may vary from estimated expenditures, and the differences may be significant.

Reserve fund revenues consist of member assessments and interest earned (and other income). Interest income has been estimated at 1.00%. The funding plan does not contain an income tax expense related to interest earned, as income taxes are paid from the operating fund. The projected annual assessment has been subjected to an annual increase factor for the projection period. This annual assessment adjustment factor is necessary to counteract the effects of inflation on projected expenditures.

Replacement reserves are funded at a level of 83.66% as of January 1, 2025 using the inflation adjusted method of calculating percent funded.

The beginning balance of reserve funds was estimated at \$ 390,000, based on information provided by management. The beginning balance of reserve funds was provided by Association management.

Cash balance and Investment balance at August 21, 2021	\$ 251,348
Total Funds available for reserves beginning balance	<u>\$ 390,000</u>

Significant Assumptions

See Preparer's Report
See Disclosures and Summary of Significant Assumptions

1 Sample CDD Report January 1, 2025

The following significant assumptions were used in the preparation of this reserve study report. If the actual replacement costs or remaining lives vary from the assumptions used in this analysis, the impact could be significant on future assessments. Accordingly, an annual review of the analysis is necessary to see if the Board, within its authority, should increase the regular assessments, pass special assessments or reschedule future replacement dates.

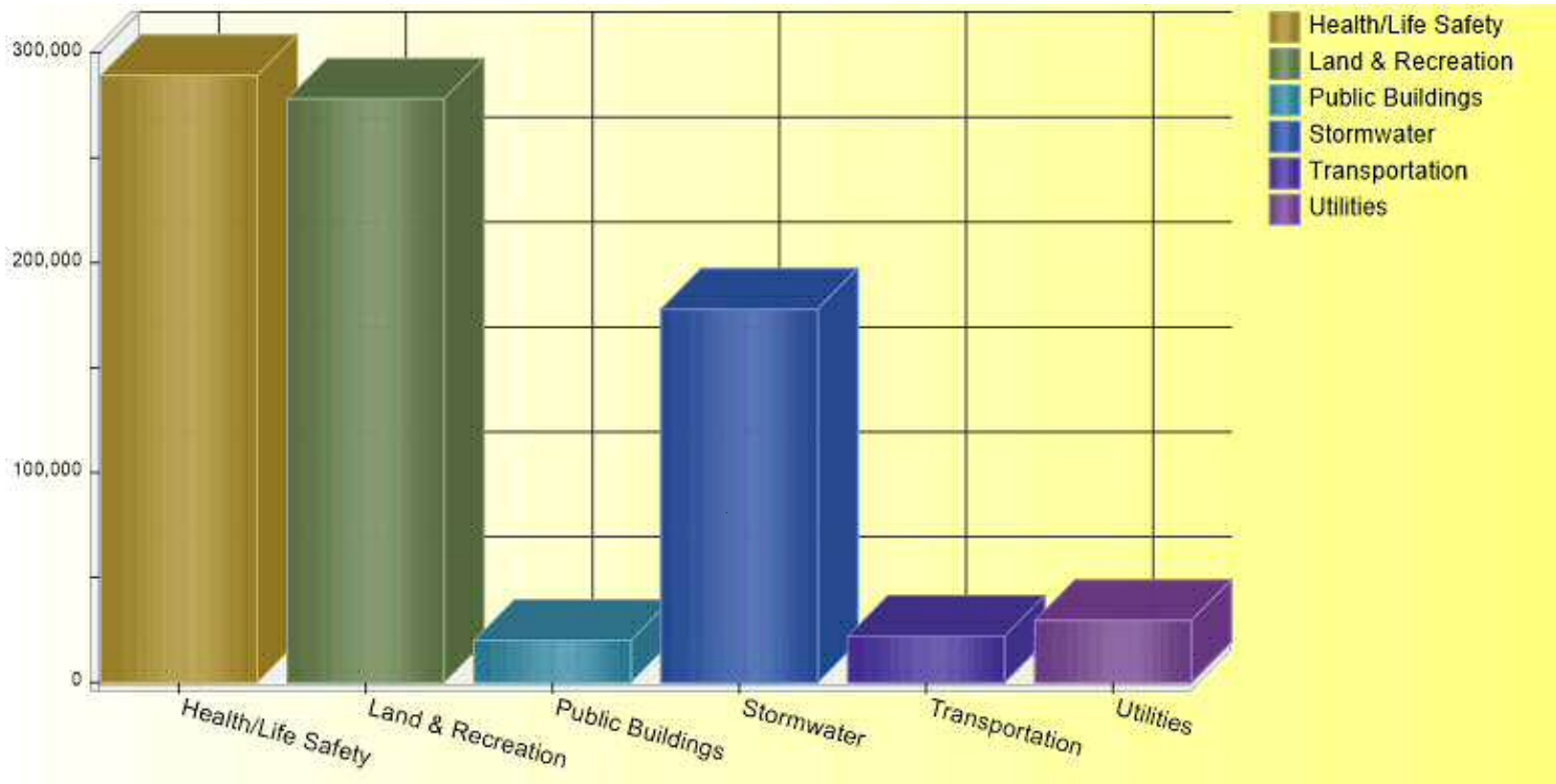
- Generally, only long-term major repair and replacement activities for components with a life of 2 years or longer and a cost of \$1,000 or more have been considered in this analysis. A group of items with individual cost of less than \$1,000 are included if the aggregate cost exceeds \$1,000.
- The Board of Directors will implement and/or continue preventive maintenance and repair programs to prevent abnormal deterioration of the common areas.
- The analysis assumes that no unusual conditions will occur, such as weather, vandalism, unusual use, or unforeseen obsolescence.
- Measurements and quantities were obtained by count, measurement, or estimation from plans provided by the Board of Directors unless otherwise noted, and are assumed to be a close approximation to actual.
- Proper construction and installation of all improvements is assumed, unless otherwise noted.
- This analysis assumes that the Association membership wishes to continue the use and maintenance of all amenities currently in place.
- The Association carries comprehensive property insurance to cover most insurable property risks.
- Current financial information was supplied by the Board of Directors and is assumed to be reasonably accurate as of the date of this analysis. Funded cash balances were not audited nor confirmed directly with financial institutions as a part of this analysis.
- The Association will collect and set aside reserve assessments on an annual basis as set forth in the funding plan projection, in order that sufficient funds will be available when expenditures are scheduled or necessary.
- The Board of Directors does not anticipate any special assessments other than those that may be scheduled as part of the attached 30-year funding projection.
- Interest rate of 1.00% is used in the funding plan.
- Inflation rate of 2.80% is used in the funding plan.

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:0.75% Contribution Factor:0.00% Calc:Future

Item Parameter - Category - Chart



CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Item Parameters - Detail

Items	Reserve Item	Location	Desc.	Service Date	Basis Cost	Quantity	Current Cost	Adj Life	Rem Life	Future Cost
Health/Life Safety										
	Hurricane Protections	Grounds	As specified	10/25/2020	\$ 60,000.00	1.3 Lump Su	\$ 78,000	10:00	5:09	\$ 91,423
	Hurricane Protections		As specified	01/01/2015	60,000.00	1 Lump Su	60,000	10:00	0:00	60,000
	Insect Control	Grounds	Mosquito Spray	10/25/2025	9,500.00	1 Per Acre	9,500	2:00	2:09	10,250
	Life Safety- Security & Property Access	Grounds	Remodel Entry		25,000.00	1 Lump Su	25,000	5:00	4:09	28,504
	Life Safety-Emergency Medical	Grounds	Computers	10/25/2022	5,000.00	1 Lump Su	5,000	5:00	2:09	5,395
	Life Safety-Fire Protection	Grounds	Fire Equip& Su	10/25/2023	12,000.00	1 Lump Su	12,000	5:00	3:09	13,309
	Parks,Walks, Public Recreation	Grounds	Repairs/Constr	10/25/2017	8,500.00	1 Lump Su	8,500	8:00	0:09	8,678
	Waste Collection / Disposal	Grounds	Replace Contai	10/25/2020	7,500.00	1 Lump Su	7,500	6:00	1:09	7,871
	Wastewater Collection System	Grounds	Mains & Manh	10/25/2010	210.00	1 Lineal F	210	15:00	0:09	214
	Wastewater Disposal /Treatment	Grounds	Sludge Pumps	10/25/2017	6,500.00	1 Lump Su	6,500	8:00	0:09	6,636
	Wastewater Disposal /Treatment			01/01/2019	6,500.00	1 Lump Su	6,500	8:00	2:00	6,869
	Wastewater Disposal /Treatment			01/01/2021	6,500.00	1 Lump Su	6,500	8:00	4:00	7,259
	Wastewater Lift Stations	Grounds	Lift Sta. fence	10/25/2019	20,000.00	0.75 Lump Su	15,000	10:00	4:09	17,102
	Wastewater Lift Stations	UG Lift Station	Lift Pump	10/25/2016	20,000.00	0.3 Lump Su	6,000	10:00	1:09	6,297
	Wastewater Lift Stations	Lift Station	Electric Panel	10/25/2018	20,000.00	0.5 Lump Su	10,000	10:00	3:09	11,091
	Wastewater Lift Stations	UG Lift Station	Collection Tank	10/25/2023	20,000.00	1.3 Lump Su	26,000	10:00	8:09	33,106
	Wastewater Lift Stations	LightsCovers Sig	Misc Site Comp	10/25/2018	20,000.00	0.35 Lump Su	7,000	10:00	3:09	7,764
							289,210			321,769
Land & Recreation										
	Conservation Areas	Grounds	Clean/Clear/M	10/25/2015	\$ 4,000.00	6.5 Per Acre	\$ 26,000	14:00	4:09	\$ 29,644
	Entry Monuments, Signs	Grounds	Repair/Upgrad	10/25/2020	100,000.00	1 Lump Su	100,000	15:00	10:09	134,563
	Landscaping	Grounds	Intsect H & P	10/25/2014	50,000.00	0.84 Lump Su	42,000	12:00	1:09	44,080
	Landscaping	Grounds	Inters Gulf & B	10/25/2016	50,000.00	1 Lump Su	50,000	12:00	3:09	55,455
	Landscaping	Grounds	Inters Main & 5	10/25/2018	50,000.00	1.2 Lump Su	60,000	12:00	5:09	70,325
	Retaining Walls	Grounds	Repair/Replace	10/25/2010	56.00	1 SQ FT	56	15:00	0:09	57
							278,056			334,125
Public Buildings										
	Schools, Public Buildings	Commercial/Pu	Repair Capital	10/25/2010	\$ 20,000.00	1 Lump Su	\$ 20,000	15:00	0:09	\$ 20,419
							20,000			20,419

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Item Parameters - Detail

Items	Reserve Item	Location	Desc.	Service Date	Basis Cost	Quantity	Current Cost	Adj Life	Rem Life	Future Cost
Stormwater										
	Pond Fountains	Grounds	Repair/Replace	10/25/2021	\$ 5,000.00	2 Each	\$ 10,000	7:00	3:09	\$ 11,091
	Pond Maintenance Cleaning	Grounds	Clear growths/	10/25/2021	3,200.00	1 Per Acre	3,200	7:00	3:09	3,549
	Pond Maintenance Shores/Infill	Grounds	RipRap,Retaini	10/25/2020	145.00	1 Lineal F	145	10:00	5:09	170
	Stormwater & Pond Controls	Grounds	OverFlw,Settlin	10/25/2019	15,000.00	1 Lump Su	15,000	10:00	4:09	17,102
	Stormwater Detention Ponds	Grounds	Dredge & Deep	10/25/2017	130,000.00	1 Per Acre	130,000	12:00	4:09	148,221
	Stormwater DropBs & Piping	Grounds	Repair/Replace	10/25/2010	1,500.00	10 Each	15,000	15:00	0:09	15,314
	Stormwater Retention Ponds	Grounds	Excavate & Ref	10/25/2014	4,500.00	1 Per Acre	4,500	12:00	1:09	4,723
							177,845			200,171
Transportation										
	Road& Parking-Surfaces	Grounds	Repairs/Overla	10/25/2010	\$ 157.00	1 SQ YD	\$ 157	18:00	3:09	\$ 174
	Roads- Lighting /Signs	Grounds	Replace Lights	10/25/2016	6,000.00	2 Each	12,000	10:00	1:09	12,594
	Roads- Sidewalks & Paths	Grounds	Repair/Replace	10/25/2010	64.00	1 Lineal F	64	15:00	0:09	65
	Roads-Bridges	Grounds	Repairs/Constr	10/25/2010	9,800.00	1 Lineal F	9,800	15:00	0:09	10,005
							22,021			22,839
Utilities										
	Utility-Communication/TV	Grounds	Replace Opt lie	10/25/2020	\$ 23.00	315 Lineal F	\$ 7,245	12:00	7:09	\$ 8,974
	Utility-Electricity	Grounds	Infratstructure	10/25/2010	22.00	1 Lineal F	22	15:00	0:09	22
	Utility-Natural Gas	Grounds	Infratstructure	10/25/2010	43.00	1 Lineal F	43	15:00	0:09	44
	Utility-Potable Water Systems	Grounds	PaintTower/Ta	10/25/2015	22,300.00	1 Lump Su	22,300	15:00	5:09	26,138
							29,610			35,178
							816,742			934,500

1 Sample CDD Report

Supplementary Schedules Reserve Management Plan

Reserve Study with On-Site Analysis

For 30-Year Projection Period Beginning January 1, 2025

Attached exhibits consist of component level detail reports. These reports are intended to supplement, but not be a part of the reserve study as of this same date.



Capital Reserve Advisors

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(813)444-8022

Preparer's Report on Supplemental Information Reserve Management Plan

Type I Reserve Study With On-Site Analysis

For 30-Year Projection Period Beginning January 1, 2025

Board of Directors
1 Sample CDD Report
Lakes City, Florida

Report on Supplementary Information

The Supplementary Schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial projection. Such information is the responsibility of the 1 Sample CDD Report's management and was derived from the underlying component list used to prepare the basic reserve study report. The information has been subjected to the inquiry and other procedures applied in the compilation of the basic reserve study report, and we are not aware of any material modifications that should be made thereto.

Facilities Advisors Florida Inc.
Pierre Del Rosario, CAM, RS
December 18, 2024

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Percent Funded - Annual

Beginning Date	100% Funded Time Value	Beginning Balance	Percent Funded	Contribution	Interest	Expenditure Future Cost
01/01/2025	\$ 466,121	\$ 390,000	83.66 %	\$ 60,000	\$ 3,513	\$ 121,455
01/01/2026	434,379	332,058	76.44	63,000	3,494	75,565
01/01/2027	455,105	322,988	70.97	66,150	3,478	22,513
01/01/2028	531,870	370,102	69.58	69,458	3,853	102,434
01/01/2029	533,078	340,979	63.96	72,930	3,197	258,665
01/01/2030	378,170	158,441	41.89	76,577	1,584	188,056
01/01/2031	288,038	48,546	16.85	80,406	867	11,447
01/01/2032	375,958	118,372	31.48	84,426	1,562	24,457
01/01/2033	455,529	179,902	39.49	88,647	2,086	79,583
01/01/2034	484,720	191,053	39.41	93,080	2,386	0
01/01/2035	597,281	286,519	47.97	97,734	2,181	252,759
01/01/2036	459,702	133,674	29.07	102,620	1,806	24,900
01/01/2037	552,112	213,200	38.61	107,751	2,552	29,673
01/01/2038	645,351	293,830	45.53	113,139	3,266	121,334
01/01/2039	651,796	288,901	44.32	118,796	3,374	59,360
01/01/2040	724,248	351,711	48.56	124,736	3,601	267,788
01/01/2041	591,713	212,260	35.87	130,972	2,278	245,365
01/01/2042	481,661	100,144	20.79	137,521	1,430	127,669
01/01/2043	490,056	111,426	22.73	144,397	1,484	134,041
01/01/2044	495,868	123,266	24.85	151,617	1,946	25,440
01/01/2045	614,609	251,389	40.90	159,198	2,094	171,928
01/01/2046	590,777	240,754	40.75	167,158	3,188	33,105
01/01/2047	711,866	377,994	53.09	175,516	4,621	27,178
01/01/2048	846,582	530,953	62.71	184,291	6,142	55,877
01/01/2049	959,734	665,509	69.34	193,506	7,376	134,097
01/01/2050	1,001,802	732,294	73.09	203,181	7,390	472,696
01/01/2051	707,867	470,170	66.42	213,340	5,623	33,213
01/01/2052	852,716	655,921	76.92	224,007	7,466	118,351
01/01/2053	920,150	769,043	83.57	235,208	7,951	406,729
01/01/2054	703,838	605,473	86.02	246,968	7,037	136,441

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Expenditures

Date	Reserve Item	Location	Service Date	Estimated Life	Expenditure
Year : 2025					
01/01/2025	Hurricane Protections		01/01/2015	10:00	\$ 60,000.00
10/25/2025	Parks,Walks, Public Recreation	Grounds	10/25/2017	8:00	8,677.88
10/25/2025	Retaining Walls	Grounds	10/25/2010	15:00	57.17
10/25/2025	Roads- Sidewalks & Paths	Grounds	10/25/2010	15:00	65.34
10/25/2025	Roads-Bridges	Grounds	10/25/2010	15:00	10,005.09
10/25/2025	Schools, Public Buildings	Commercial/P	10/25/2010	15:00	20,418.55
10/25/2025	Stormwater DropBs & Piping	Grounds	10/25/2010	15:00	15,313.91
10/25/2025	Utility-Electricity	Grounds	10/25/2010	15:00	22.46
10/25/2025	Utility-Natural Gas	Grounds	10/25/2010	15:00	43.90
10/25/2025	Wastewater Collection System	Grounds	10/25/2010	15:00	214.39
10/25/2025	Wastewater Disposal /Treatment	Grounds	10/25/2017	8:00	6,636.03
					<u>121,454.72</u>
Year : 2026					
10/25/2026	Landscaping	Grounds	10/25/2014	12:00	\$ 44,079.56
10/25/2026	Roads- Lighting /Signs	Grounds	10/25/2016	10:00	12,594.16
10/25/2026	Stormwater Retention Ponds	Grounds	10/25/2014	12:00	4,722.81
10/25/2026	Waste Collection / Disposal	Grounds	10/25/2020	6:00	7,871.35
10/25/2026	Wastewater Lift Stations	UG Lift Station	10/25/2016	10:00	6,297.08
					<u>75,564.96</u>
Year : 2027					
01/01/2027	Wastewater Disposal /Treatment		01/01/2019	8:00	\$ 6,869.10
10/25/2027	Insect Control	Grounds	10/25/2025	2:00	10,249.55
10/25/2027	Life Safety-Emergency Medical	Grounds	10/25/2022	5:00	5,394.50
					<u>22,513.15</u>
Year : 2028					
10/25/2028	Landscaping	Grounds	10/25/2016	12:00	\$ 55,455.44
10/25/2028	Life Safety-Fire Protection	Grounds	10/25/2023	5:00	13,309.31
10/25/2028	Pond Fountains	Grounds	10/25/2021	7:00	11,091.09
10/25/2028	Pond Maintenance Cleaning	Grounds	10/25/2021	7:00	3,549.15
10/25/2028	Road& Parking-Surfaces	Grounds	10/25/2010	18:00	174.13
10/25/2028	Wastewater Lift Stations	Lift Station	10/25/2018	10:00	11,091.09
10/25/2028	Wastewater Lift Stations	LightsCovers Si	10/25/2018	10:00	7,763.76
					<u>102,433.97</u>

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Expenditures

Date	Reserve Item	Location	Service Date	Estimated Life	Expenditure
Year : 2029					
01/01/2029	Wastewater Disposal /Treatment		01/01/2021	8:00	\$ 7,259.15
10/25/2029	Conservation Areas	Grounds	10/25/2015	14:00	29,644.26
10/25/2029	Insect Control	Grounds	10/25/2027	2:00	10,831.56
10/25/2029	Life Safety- Security & Property Access	Grounds		5:00	28,504.10
10/25/2029	Stormwater & Pond Controls	Grounds	10/25/2019	10:00	17,102.46
10/25/2029	Stormwater Detention Ponds	Grounds	10/25/2017	12:00	148,221.31
10/25/2029	Wastewater Lift Stations	Grounds	10/25/2019	10:00	17,102.46
					<u>258,665.30</u>
Year : 2030					
10/25/2030	Hurricane Protections	Grounds	10/25/2020	10:00	\$ 91,422.90
10/25/2030	Landscaping	Grounds	10/25/2018	12:00	70,325.31
10/25/2030	Pond Maintenance Shores/Infill	Grounds	10/25/2020	10:00	169.95
10/25/2030	Utility-Potable Water Systems	Grounds	10/25/2015	15:00	26,137.57
					<u>188,055.73</u>
Year : 2031					
10/25/2031	Insect Control	Grounds	10/25/2029	2:00	\$ 11,446.62
					<u>11,446.62</u>
Year : 2032					
10/25/2032	Life Safety-Emergency Medical	Grounds	10/25/2027	5:00	\$ 6,193.22
10/25/2032	Utility-Communication/TV	Grounds	10/25/2020	12:00	8,973.98
10/25/2032	Waste Collection / Disposal	Grounds	10/25/2026	6:00	9,289.83
					<u>24,457.03</u>
Year : 2033					
10/25/2033	Insect Control	Grounds	10/25/2031	2:00	\$ 12,096.60
10/25/2033	Life Safety-Fire Protection	Grounds	10/25/2028	5:00	15,279.92
10/25/2033	Parks,Walks, Public Recreation	Grounds	10/25/2025	8:00	10,823.27
10/25/2033	Wastewater Disposal /Treatment	Grounds	10/25/2025	8:00	8,276.62
10/25/2033	Wastewater Lift Stations	UG Lift Station	10/25/2023	10:00	33,106.49
					<u>79,582.90</u>
Year : 2035					
01/01/2035	Hurricane Protections		01/01/2025	10:00	\$ 79,082.87
01/01/2035	Wastewater Disposal /Treatment		01/01/2027	8:00	8,567.31
10/25/2035	Entry Monuments, Signs	Grounds	10/25/2020	15:00	134,563.10
10/25/2035	Insect Control	Grounds	10/25/2033	2:00	12,783.49

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Expenditures

Date	Reserve Item	Location	Service Date	Estimated Life	Expenditure
10/25/2035	Pond Fountains	Grounds	10/25/2028	7:00	\$ 13,456.31
10/25/2035	Pond Maintenance Cleaning	Grounds	10/25/2028	7:00	4,306.02
					<u>252,759.10</u>
Year : 2036					
10/25/2036	Roads- Lighting /Signs	Grounds	10/25/2026	10:00	\$ 16,599.70
10/25/2036	Wastewater Lift Stations	UG Lift Station	10/25/2026	10:00	8,299.85
					<u>24,899.55</u>
Year : 2037					
01/01/2037	Wastewater Disposal /Treatment		01/01/2029	8:00	\$ 9,053.80
10/25/2037	Insect Control	Grounds	10/25/2035	2:00	13,509.39
10/25/2037	Life Safety-Emergency Medical	Grounds	10/25/2032	5:00	7,110.21
					<u>29,673.40</u>
Year : 2038					
10/25/2038	Landscaping	Grounds	10/25/2026	12:00	\$ 61,398.06
10/25/2038	Life Safety-Fire Protection	Grounds	10/25/2033	5:00	17,542.30
10/25/2038	Stormwater Retention Ponds	Grounds	10/25/2026	12:00	6,578.36
10/25/2038	Waste Collection / Disposal	Grounds	10/25/2032	6:00	10,963.94
10/25/2038	Wastewater Lift Stations	Lift Station	10/25/2028	10:00	14,618.58
10/25/2038	Wastewater Lift Stations	LightsCovers Si	10/25/2028	10:00	10,233.01
					<u>121,334.25</u>
Year : 2039					
10/25/2039	Insect Control	Grounds	10/25/2037	2:00	\$ 14,276.51
10/25/2039	Stormwater & Pond Controls	Grounds	10/25/2029	10:00	22,541.86
10/25/2039	Wastewater Lift Stations	Grounds	10/25/2029	10:00	22,541.86
					<u>59,360.23</u>
Year : 2040					
10/25/2040	Hurricane Protections	Grounds	10/25/2030	10:00	\$ 120,499.75
10/25/2040	Landscaping	Grounds	10/25/2028	12:00	77,243.43
10/25/2040	Pond Maintenance Shores/Infill	Grounds	10/25/2030	10:00	224.01
10/25/2040	Retaining Walls	Grounds	10/25/2025	15:00	86.51
10/25/2040	Roads- Sidewalks & Paths	Grounds	10/25/2025	15:00	98.87
10/25/2040	Roads-Bridges	Grounds	10/25/2025	15:00	15,139.71
10/25/2040	Schools, Public Buildings	Commercial/P	10/25/2025	15:00	30,897.37
10/25/2040	Stormwater DropBs & Piping	Grounds	10/25/2025	15:00	23,173.03
10/25/2040	Utility-Electricity	Grounds	10/25/2025	15:00	33.99

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Expenditures

Date	Reserve Item	Location	Service Date	Estimated Life	Expenditure
10/25/2040	Utility-Natural Gas	Grounds	10/25/2025	15:00	\$ 66.43
10/25/2040	Wastewater Collection System	Grounds	10/25/2025	15:00	324.42
					<hr/>
					267,787.52

Year : 2041

10/25/2041	Insect Control	Grounds	10/25/2039	2:00	\$ 15,087.19
10/25/2041	Parks,Walks, Public Recreation	Grounds	10/25/2033	8:00	13,499.06
10/25/2041	Stormwater Detention Ponds	Grounds	10/25/2029	12:00	206,456.24
10/25/2041	Wastewater Disposal /Treatment	Grounds	10/25/2033	8:00	10,322.81
					<hr/>
					245,365.30

Year : 2042

10/25/2042	Landscaping	Grounds	10/25/2030	12:00	\$ 97,955.55
10/25/2042	Life Safety-Emergency Medical	Grounds	10/25/2037	5:00	8,162.96
10/25/2042	Pond Fountains	Grounds	10/25/2035	7:00	16,325.92
10/25/2042	Pond Maintenance Cleaning	Grounds	10/25/2035	7:00	5,224.30
					<hr/>
					127,668.73

Year : 2043

01/01/2043	Wastewater Disposal /Treatment		01/01/2035	8:00	\$ 10,685.37
10/25/2043	Conservation Areas	Grounds	10/25/2029	14:00	43,635.93
10/25/2043	Insect Control	Grounds	10/25/2041	2:00	15,943.90
10/25/2043	Life Safety-Fire Protection	Grounds	10/25/2038	5:00	20,139.66
10/25/2043	Wastewater Lift Stations	UG Lift Station	10/25/2033	10:00	43,635.93
					<hr/>
					134,040.79

Year : 2044

10/25/2044	Utility-Communication/TV	Grounds	10/25/2032	12:00	\$ 12,499.78
10/25/2044	Waste Collection / Disposal	Grounds	10/25/2038	6:00	12,939.73
					<hr/>
					25,439.51

Year : 2045

01/01/2045	Hurricane Protections		01/01/2035	10:00	\$ 104,234.99
01/01/2045	Wastewater Disposal /Treatment		01/01/2037	8:00	11,292.12
10/25/2045	Insect Control	Grounds	10/25/2043	2:00	16,849.26
10/25/2045	Utility-Potable Water Systems	Grounds	10/25/2030	15:00	39,551.41
					<hr/>
					171,927.78

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Expenditures

Date	Reserve Item	Location	Service Date	Estimated Life	Expenditure
Year : 2046					
10/25/2046	Road& Parking-Surfaces	Grounds	10/25/2028	18:00	\$ 286.25
10/25/2046	Roads- Lighting /Signs	Grounds	10/25/2036	10:00	21,879.20
10/25/2046	Wastewater Lift Stations	UG Lift Station	10/25/2036	10:00	10,939.60
					33,105.05
Year : 2047					
10/25/2047	Insect Control	Grounds	10/25/2045	2:00	\$ 17,806.02
10/25/2047	Life Safety-Emergency Medical	Grounds	10/25/2042	5:00	9,371.59
					27,177.61
Year : 2048					
10/25/2048	Life Safety-Fire Protection	Grounds	10/25/2043	5:00	\$ 23,121.59
10/25/2048	Wastewater Lift Stations	Lift Station	10/25/2038	10:00	19,267.99
10/25/2048	Wastewater Lift Stations	LightsCovers Si	10/25/2038	10:00	13,487.59
					55,877.17
Year : 2049					
10/25/2049	Insect Control	Grounds	10/25/2047	2:00	\$ 18,817.12
10/25/2049	Parks,Walks, Public Recreation	Grounds	10/25/2041	8:00	16,836.37
10/25/2049	Pond Fountains	Grounds	10/25/2042	7:00	19,807.50
10/25/2049	Pond Maintenance Cleaning	Grounds	10/25/2042	7:00	6,338.40
10/25/2049	Stormwater & Pond Controls	Grounds	10/25/2039	10:00	29,711.24
10/25/2049	Wastewater Disposal /Treatment	Grounds	10/25/2041	8:00	12,874.87
10/25/2049	Wastewater Lift Stations	Grounds	10/25/2039	10:00	29,711.24
					134,096.74
Year : 2050					
10/25/2050	Entry Monuments, Signs	Grounds	10/25/2035	15:00	\$ 203,621.06
10/25/2050	Hurrican Protections	Grounds	10/25/2040	10:00	158,824.43
10/25/2050	Landscaping	Grounds	10/25/2038	12:00	85,520.85
10/25/2050	Pond Maintenance Shores/Infill	Grounds	10/25/2040	10:00	295.25
10/25/2050	Stormwater Retention Ponds	Grounds	10/25/2038	12:00	9,162.95
10/25/2050	Waste Collection / Disposal	Grounds	10/25/2044	6:00	15,271.58
					472,696.12
Year : 2051					
01/01/2051	Wastewater Disposal /Treatment		01/01/2043	8:00	\$ 13,327.06
10/25/2051	Insect Control	Grounds	10/25/2049	2:00	19,885.63

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Expenditures

<u>Date</u>	<u>Reserve Item</u>	<u>Location</u>	<u>Service Date</u>	<u>Estimated Life</u>	<u>Expenditure</u>
					33,212.69

Year : 2052

10/25/2052	Landscaping	Grounds	10/25/2040	12:00	\$ 107,591.74
10/25/2052	Life Safety-Emergency Medical	Grounds	10/25/2047	5:00	10,759.17
					118,350.91

Year : 2053

01/01/2053	Wastewater Disposal /Treatment		01/01/2045	8:00	\$ 14,083.82
10/25/2053	Insect Control	Grounds	10/25/2051	2:00	21,014.82
10/25/2053	Life Safety-Fire Protection	Grounds	10/25/2048	5:00	26,545.03
10/25/2053	Stormwater Detention Ponds	Grounds	10/25/2041	12:00	287,571.21
10/25/2053	Wastewater Lift Stations	UG Lift Station	10/25/2043	10:00	57,514.24
					406,729.12

Year : 2054

10/25/2054	Landscaping	Grounds	10/25/2042	12:00	\$ 136,441.48
					136,441.48

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Item Parameters - Detail

Location	Service	Basis	Current	Adj	Rem	Future			
Reserve Item	Desc	Condition	Date	Cost	Quantity	Cost	Life	Life	Cost
<None Assigned>									
Hurricane Protections	As specified	Replace Nw	01/01/2015	\$ 60,000.00	1 Lump Sum	\$ 60,000	10:00	0:00	\$ 60,000
Wastewater Disposal /Treatment			01/01/2019	6,500.00	1 Lump Sum	6,500	8:00	2:00	6,869
Wastewater Disposal /Treatment			01/01/2021	6,500.00	1 Lump Sum	6,500	8:00	4:00	7,259
						73,000			74,128
Commercial/Public Areas									
Schools, Public Buildings	Repair Capital	good	10/25/2010	\$ 20,000.00	1 Lump Sum	\$ 20,000	15:00	0:09	\$ 20,419
						20,000			20,419
Grounds									
Conservation Areas	Clean/Clear/Ma	good	10/25/2015	\$ 4,000.00	6.5 Per Acre	\$ 26,000	14:00	4:09	\$ 29,644
Entry Monuments, Signs	Repair/Upgrade	good	10/25/2020	100,000.00	1 Lump Sum	100,000	15:00	10:09	134,563
Hurricane Protections	As specified	good	10/25/2020	60,000.00	1.3 Lump Sum	78,000	10:00	5:09	91,423
Insect Control	Mosquito Spray	good	10/25/2025	9,500.00	1 Per Acre	9,500	2:00	2:09	10,250
Landscaping	Intsect H & P	Replace Nw	10/25/2014	50,000.00	0.84 Lump Sum	42,000	12:00	1:09	44,080
Landscaping	Inters Gulf & B	Fair-Good	10/25/2016	50,000.00	1 Lump Sum	50,000	12:00	3:09	55,455
Landscaping	Inters Main & 5	Good	10/25/2018	50,000.00	1.2 Lump Sum	60,000	12:00	5:09	70,325
Life Safety- Security & Property Access	Remodel Entry	good		25,000.00	1 Lump Sum	25,000	5:00	4:09	28,504
Life Safety-Emergency Medical	Computers	Fair	10/25/2022	5,000.00	1 Lump Sum	5,000	5:00	2:09	5,395
Life Safety-Fire Protection	Fire Equip& Sup	good	10/25/2023	12,000.00	1 Lump Sum	12,000	5:00	3:09	13,309
Parks,Walks, Public Recreation	Repairs/Constru	good	10/25/2017	8,500.00	1 Lump Sum	8,500	8:00	0:09	8,678
Pond Fountains	Repair/Replace	good	10/25/2021	5,000.00	2 Each	10,000	7:00	3:09	11,091
Pond Maintenance Cleaning	Clear growths/d	good	10/25/2021	3,200.00	1 Per Acre	3,200	7:00	3:09	3,549
Pond Maintenance Shores/Infill	RipRap,Retainin	good	10/25/2020	145.00	1 Lineal F	145	10:00	5:09	170
Retaining Walls	Repair/Replace/	good	10/25/2010	56.00	1 SQ FT	56	15:00	0:09	57
Road& Parking-Surfaces	Repairs/Overlay	good	10/25/2010	157.00	1 SQ YD	157	18:00	3:09	174
Roads- Lighting /Signs	Replace Lights	good	10/25/2016	6,000.00	2 Each	12,000	10:00	1:09	12,594
Roads- Sidewalks & Paths	Repair/Replace/	good	10/25/2010	64.00	1 Lineal F	64	15:00	0:09	65
Roads-Bridges	Repairs/Constru	good	10/25/2010	9,800.00	1 Lineal F	9,800	15:00	0:09	10,005
Stormwater & Pond Controls	OverFlw,Settlin	good	10/25/2019	15,000.00	1 Lump Sum	15,000	10:00	4:09	17,102
Stormwater Detention Ponds	Dredge & Deep	good	10/25/2017	130,000.00	1 Per Acre	130,000	12:00	4:09	148,221
Stormwater DropBs & Piping	Repair/Replace	good	10/25/2010	1,500.00	10 Each	15,000	15:00	0:09	15,314

CDD

Analysis Date - January 1, 2025

Inflation:2.80% Investment:1.00% Contribution Factor:0.00% Calc:Future

Item Parameters - Detail

Location			Service	Basis		Current	Adj	Rem	Future
Reserve Item	Desc	Condition	Date	Cost	Quantity	Cost	Life	Life	Cost
Stormwater Retention Ponds	Excavate & Refo	good	10/25/2014	\$ 4,500.00	1 Per Acre	\$ 4,500	12:00	1:09	\$ 4,723
Utility-Communication/TV	Replace Opt lie	good	10/25/2020	23.00	315 Lineal F	7,245	12:00	7:09	8,974
Utility-Electricity	Infratstructure	good	10/25/2010	22.00	1 Lineal F	22	15:00	0:09	22
Utility-Natural Gas	Infratstructure	good	10/25/2010	43.00	1 Lineal F	43	15:00	0:09	44
Utility-Potable Water Systems	PaintTower/Tan	good	10/25/2015	22,300.00	1 Lump Sum	22,300	15:00	5:09	26,138
Waste Collection / Disposal	Replace Contain	good	10/25/2020	7,500.00	1 Lump Sum	7,500	6:00	1:09	7,871
Wastewater Collection System	Mains & Manho	good	10/25/2010	210.00	1 Lineal F	210	15:00	0:09	214
Wastewater Disposal /Treatment	Sludge Pumps	Fair-Good	10/25/2017	6,500.00	1 Lump Sum	6,500	8:00	0:09	6,636
Wastewater Lift Stations	Lift Sta. fence	good	10/25/2019	20,000.00	0.75 Lump Sum	15,000	10:00	4:09	17,102
						674,742			781,695
Lift Station									
Wastewater Lift Stations	Electric Panel	Fair	10/25/2018	\$ 20,000.00	0.5 Lump Sum	\$ 10,000	10:00	3:09	\$ 11,091
						10,000			11,091
LightsCovers Signs Etc									
Wastewater Lift Stations	Misc Site Comp	Good	10/25/2018	\$ 20,000.00	0.35 Lump Sum	\$ 7,000	10:00	3:09	\$ 7,764
						7,000			7,764
UG Lift Station									
Wastewater Lift Stations	Lift Pump	Fair	10/25/2016	\$ 20,000.00	0.3 Lump Sum	\$ 6,000	10:00	1:09	\$ 6,297
Wastewater Lift Stations	Collection Tank	Good	10/25/2023	20,000.00	1.3 Lump Sum	26,000	10:00	8:09	33,106
						32,000			39,404
						816,742			934,500