

RESERVE ANALYSIS REPORT

Master Community Association, Inc.

Denver, Colorado

Version 1

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ADVANCED RESERVE SOLUTIONS, INC.

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Master Community Association, Inc.

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Preface

This preface is intended to provide an introduction to the enclosed reserve analysis as well as detailed information regarding the reserve analysis report format, reserve fund goals/objectives and calculation methods. The following sections are included in this preface:

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◆ ◆ ◆ ◆ INTRODUCTION TO RESERVE BUDGETING ◆ ◆ ◆ ◆

The Board of Directors of an association has a legal and fiduciary duty to maintain the community in a good state of repair. Individual unit property values are significantly impacted by the level of maintenance and upkeep provided by the association as well as the amount of the regular assessment charged to each owner.

A prudent plan must be implemented to address the issues of long-range maintenance, repair and replacement of the common areas. Additionally, the plan should recognize that the value of each unit is affected by the amount of the regular assessment charged to each unit.

There is a fine line between “not enough,” “just right” and “too much.” Each member of an association should contribute to the reserve fund for their proportionate amount of “depreciation” (or “use”) of the reserve components. Through time, if each owner contributes his “fair share” into the reserve fund for the depreciation of the reserve components, then the possibility of large increases in regular assessments or special assessments will be minimized.

An accurate reserve analysis and a “healthy” reserve fund are essential to protect and maintain the association's common areas and the property values of the individual unit owners. A comprehensive reserve analysis is one of the most significant elements of any association's long-range plan and provides the critical link between sound business judgment and good fiscal planning. The reserve analysis provides a “financial blueprint” for the future of an association.

◆ ◆ ◆ ◆ UNDERSTANDING THE RESERVE ANALYSIS ◆ ◆ ◆ ◆

In order for the reserve analysis to be useful, it must be understandable by a variety of individuals. Board members (from seasoned, experienced Board members to new Board members), property managers, accountants, attorneys and even homeowners may ultimately review the reserve analysis. The reserve analysis must be detailed enough to provide a comprehensive analysis, yet simple enough to enable less experienced individuals to understand the results.

There are four key bits of information that a comprehensive reserve analysis should provide: Budget, Percent Funded, Projections and Inventory. This information is described as follows:

Budget

Amount recommended to be transferred into the reserve account for the fiscal year for which the reserve analysis was prepared. In some cases, the reserve analysis may present two or more funding plans based on different goals/objectives. The Board should have a clear understanding of the differences among these funding goals/objectives prior to implementing one of them in the annual budget.

Percent Funded

Measure of the reserve fund “health” (expressed as a percentage) as of the beginning of the fiscal year for which the

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reserve analysis was prepared. This figure is the ratio of the actual reserve fund on hand to the fully funded balance. A reserve fund that is “100% funded” means the association has accumulated the proportionately correct amount of money, to date, for the reserve components it maintains.

Projections

Indicate the “level of service” the association will provide the membership as well as a “road map” for the fiscal future of the association. The projections define the timetables for repairs and replacements, such as when the buildings will be painted or when the asphalt will be seal coated. The projections also show the financial plan for the association – when an underfunded association will “catch up” or how a properly funded association will remain fiscally “healthy.”

Inventory

Complete listing of the reserve components. Key bits of information are available for each reserve component, including placed-in-service date, useful life, remaining life, replacement year, quantity, current cost of replacement, future cost of replacement and analyst’s comments.

◆ ◆ ◆ ◆ RESERVE FUNDING GOALS / OBJECTIVES ◆ ◆ ◆ ◆

There are four reserve funding goals/objectives which may be used to develop a reserve funding plan that corresponds with the risk tolerance of the association: Full Funding, Baseline Funding, Threshold Funding and Statutory Funding. These goals/objectives are described as follows:

Full Funding

Describes the goal/objective to have reserves on hand equivalent to the value of the deterioration of each reserve component. The objective of this funding goal is to achieve and/or maintain a 100% percent funded reserve fund. The component calculation method or cash flow calculation method is typically used to develop a full funding plan.

Baseline Funding

Describes the goal/objective to have sufficient reserves on hand to never completely run out of money. The objective of this funding goal is to simply pay for all reserve expenses as they come due without regard to the association’s percent funded. The cash flow calculation method is typically used to develop a baseline funding plan.

Threshold Funding

Describes the goal/objective other than the 100% level (full funding) or just staying cash-positive (baseline funding). This threshold goal/objective may be a specific percent funded target or a cash balance target. Threshold funding is often a value chosen between full funding and baseline funding. The cash flow calculation method is typically used to develop a threshold funding plan.

Statutory Funding

Describes the pursuit of an objective as described or required by local laws or codes. The component calculation method or cash flow calculation method is typically used to develop a statutory funding plan.

◆ ◆ ◆ ◆ RESERVE FUNDING CALCULATION METHODS ◆ ◆ ◆ ◆

There are two funding methods which can be used to develop a reserve funding plan based on a reserve funding goal/objective: Component Calculation Method and Cash Flow Calculation Method. These calculation methods are described as follows:

Component Calculation Method

This calculation method develops a funding plan for each individual reserve component. The sum of the funding plan for each component equals the total funding plan for the association. This method is often referred to as the “straight line”

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method and is widely believed to be the most conservative reserve funding method. This method structures a funding plan that enables the association to pay all reserve expenditures as they come due, enables the association to achieve the ideal level of reserves in time, and then enables the association to maintain the ideal level of reserves through time. The following is a detailed description of the component calculation method:

Step 1: Calculation of fully funded balance for each component

The fully funded balance is calculated for each component based on its age, useful life and current cost. The actual formula is as follows:

$$\text{Fully Funded Balance} = \frac{\text{Age}}{\text{Useful Life}} \times \text{Current Cost}$$

Step 2: Distribution of current reserve funds

The association's current reserve funds are assigned to (or distributed amongst) the reserve components based on each component's remaining life and fully funded balance as follows:

Pass 1: Components are organized in remaining life order, from least to greatest, and the current reserve funds are assigned to each component up to its fully funded balance, until reserves are exhausted.

Pass 2: If all components are assigned their fully funded balance and additional funds exist, they are assigned in a "second pass." Again, the components are organized in remaining life order, from least to greatest, and the remaining current reserve funds are assigned to each component up to its current cost, until reserves are exhausted.

Pass 3: If all components are assigned their current cost and additional funds exist, they are assigned in a "third pass." Components with a remaining life of zero years are assigned double their current cost.

Distributing, or assigning, the current reserve funds in this manner is the most efficient use of the funds on hand – it defers the make-up period of any underfunded reserves over the lives of the components with the largest remaining lives.

Step 3: Developing a funding plan

After step 2, all components have a "starting" balance. A calculation is made to determine what funding would be required to get from the starting balance to the future cost over the number of years remaining until replacement. The funding plan incorporates the annual contribution increase parameter to develop a "stair stepped" contribution.

For example, if an association needs to accumulate \$100,000 in ten years, \$10,000 could be contributed each year. Alternatively, the association could contribute \$8,723 in the first year and increase the contribution by 3% each year thereafter until the tenth year.

In most cases, this rate should match the inflation parameter. Matching the annual contribution increase parameter to the inflation parameter indicates, in theory, that member contributions should increase at the same rate as the cost of living (inflation parameter). Due to the "time value of money," this creates the most equitable distribution of member contributions through time.

Using an annual contribution increase parameter that is greater than the inflation parameter will reduce the burden to the current membership at the expense of the future membership. Using an annual contribution increase parameter that is less than the inflation parameter will increase the burden to the current membership to the benefit of the future membership. The following chart shows a comparison:

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	<u>0% Increase</u>	<u>3% Increase</u>	<u>10% Increase</u>
Year 1	\$10,000.00	\$8,723.05	\$6,274.54
Year 2	\$10,000.00	\$8,984.74	\$6,901.99
Year 3	\$10,000.00	\$9,254.28	\$7,592.19
Year 4	\$10,000.00	\$9,531.91	\$8,351.41
Year 5	\$10,000.00	\$9,817.87	\$9,186.55
Year 6	\$10,000.00	\$10,112.41	\$10,105.21
Year 7	\$10,000.00	\$10,415.78	\$11,115.73
Year 8	\$10,000.00	\$10,728.25	\$12,227.30
Year 9	\$10,000.00	\$11,050.10	\$13,450.03
Year 10	\$10,000.00	\$11,381.60	\$14,795.04
TOTAL	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$100,000.00</u>

This parameter is used to develop a funding plan only; it does not mean that the reserve contributions must be raised each year. There are far more significant factors that will contribute to a total reserve contribution increase or decrease from year to year than this parameter.

One of the major benefits of using this calculation method is that for any single component (or group of components), the accumulated balance and reserve funding can be precisely calculated. For example, using this calculation method, the reserve analysis can indicate the exact amount of current reserve funds "in the bank" for the roofs and the amount of money being funded towards the roofs each month. This information is displayed on the Management / Accounting Summary and Charts as well as elsewhere within the report.

The component calculation method is typically used for well-funded associations (greater than 65% funded) with a goal/objective of full funding.

Cash Flow Calculation Method

This calculation method develops a funding plan based on current reserve funds and projected expenditures during a specific timeframe (typically 30 years). This funding method structures a funding plan that enables the association to pay for all reserve expenditures as they come due, but is not necessarily concerned with the ideal level of reserves through time.

This calculation method tests reserve contributions against reserve expenditures through time to determine the minimum contribution necessary (baseline funding) or some other defined goal/objective (full funding, threshold funding or statutory funding).

Unlike the component calculation method, this calculation method cannot precisely calculate the reserve funding for any single component (or group of components). In order to work-around this issue to provide this bookkeeping information, a formula has been applied to component method results to calculate a reasonable breakdown. This information is displayed on the Management / Accounting Summary and Charts as well as elsewhere within the report.

The cash flow calculation method is typically used for under-funded associations (less than 65% funded) with a goal/objective of full funding, threshold funding, baseline funding or statutory funding.

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◆ ◆ ◆ ◆ READING THE RESERVE ANALYSIS ◆ ◆ ◆ ◆

In some cases, the reserve analysis may be a lengthy document of one hundred pages or more. A complete and thorough review of the reserve analysis is always a good idea. However, if time is limited, it is suggested that a thorough review of the summary pages be made. If a “red flag” is raised in this review, the reader should then check the detail information, of the component in question, for all relevant information. In this section, a description of most of the summary or report sections is provided along with comments regarding what to look for and how to use each section.

Executive Summary

Provides general information about the client, global parameters used in the calculation of the reserve analysis as well as the core results of the reserve analysis.

Client Information

Provides various client information including fiscal year for which the reserve analysis was prepared, number of units, phasing, etc.

Global Parameters

Displays the calculation parameters that were used to calculate the reserve analysis including inflation, annual contribution increase, investment rate, tax rate and contingency.

Community Profile

Provides brief description of the community, as well as other “global” type comments.

Budget

Provides recommended funding for the fiscal year for which the reserve analysis was prepared. Indicates the reserve funding from the membership, anticipated interest contribution and the total contribution

Sample Homeowners Association
Executive Summary
Component Calculation Method

Client Information:		Global Parameters:	
Account Number	00000	Inflation Rate	2.00%
Version Number	1	Annual Contribution Increase	2.00%
Analysis Date	3/18/2014	Investment Rate	1.00%
Fiscal Year	6/1/2014 to 5/31/2015	Taxes on Investment	30.00%
Number of Units	167	Contingency	3.00%
Phasing	8 of 8		

Community Profile:
This community consists of 167 attached units with private roadways, pool area and extensive landscaped areas. For budgeting purposes, unless otherwise indicated, we have used June 1995 as the average placed-in-service date for aging the original components in this community.
ARS site visits: March 1, 2014; January 2011; February 2009; April 2006; March 2005; March 2003; March 2002; April 2001 and March 2000

Adequacy of Reserves as of June 1, 2014:

Anticipated Reserve Balance	\$860,450.00
Fully Funded Reserve Balance	\$1,011,228.83
Percent Funded	85.08%

Recommended Funding for the 2014-2015 Fiscal Year:

	Annual	Monthly	Per Unit Per Month
Member Contribution	\$110,659	\$9,221.58	\$55.22
Interest Contribution	\$5,977	\$498.09	\$2.98
Total Contribution	\$116,636	\$9,719.66	\$58.20

3.18.2014(1) 1 ADVANCED RESERVE SOLUTIONS, INC.

Adequacy of Reserves

Displays the results of calculations with regard to the “health” of the reserve fund as of the beginning of the fiscal year for which the reserve analysis was prepared. Provides the anticipated reserve balance, fully funded reserve balance and the percent funded.

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Calculation of Percent Funded

Summary displays all reserve components, shown here in “category” order. Provides the remaining life, useful life, current cost and the fully funded balance at the beginning of the fiscal year for which the reserve analysis was prepared.

Reserve Components

All components are displayed (shown here in “category” order).

Lifespans

Remaining life and useful life are displayed. And, these columns are conveniently sub totaled to show range.

**Sample Homeowners Association
Calculation of Percent Funded
Sorted by Category**

	Remaining Life	Useful Life	Current Cost	Fully Funded Balance
010 Streets				
Streets - Asphalt, Overlay / Major Rehab	8	27	\$101,867.50	\$71,564.91
Streets - Asphalt, Repair	0	4	\$3,621.75	\$3,621.75
Streets - Asphalt, Seal Coat	0	4	\$5,926.50	\$5,926.50
Streets - Concrete, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Sub Total	0-8	4-27	\$111,245.75	\$81,113.16
020 Roofs				
Roofs - Tile				
Sub Total				
030 Painting				
Painting - Cabana Interior				
Painting - Red Curbs				
Painting - Stucco				
Painting - Woodwork & Trim				
Painting - Wrought Iron, Buildings				
Painting - Wrought Iron, Pool Area				
Sub Total				
040 Fencing				
Fencing - Wrought Iron, Pool Area				
Railing - Wrought Iron, Buildings				
Sub Total				
050 Lighting				
Lighting - Buildings				
Lighting - Grounds				
Sub Total				
060 Pool Area				
Cabana - Ceramic Tile				
Cabana - Doors				
Cabana - Plumbing Fixtures				
Cabana - Restroom Partitions				
Cabana - Water Heater				
Pool - Filter				
Pool - Heater				
Pool - Replaster & Tile Replace				
Pool Area - Barbecues				
Sub Total				
3.18.2014(1)				

**Sample Homeowners Association
Calculation of Percent Funded
Sorted by Category**

	Remaining Life	Useful Life	Current Cost	Fully Funded Balance
Pool Area - Ceramic Tile	2	21	\$8,501.63	\$7,773.38
Pool Area - Concrete Deck, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Pool Area - Furniture (Refurbish)	0	12	\$9,255.00	\$9,255.00
Pool Area - Furniture (Replace)	6	25	\$17,315.00	\$13,159.40
Pool Area - Mastic	0	4	\$5,131.50	\$5,131.50
Spa - Filter	0	13	\$1,350.00	\$1,350.00
Spa - Heater	0	10	\$3,050.00	\$3,050.00
Spa - Replaster & Tile Replace	3	8	\$5,250.00	\$3,126.40
Sub Total	0-6	4-25	\$91,747.38	\$71,964.53
070 Decks				
Decks - Clean & Top Coat	2	5	\$30,480.00	\$18,288.00
Decks - Resurface	2	13	\$65,227.20	\$54,720.81
Sub Total	2	5-13	\$95,707.20	\$73,008.81
080 Misc (Buildings)				
Fire Extinguisher Cabinets	2	21	\$27,625.00	\$24,994.05
Utility Closet Doors	2	21	\$73,900.00	\$69,801.90
Sub Total	2	21	\$101,525.00	\$94,855.95
090 Misc (Grounds)				
Landscape - Irrigation Controllers	0	12	\$20,000.00	\$20,000.00
Landscape - Renovation, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Mailboxes	2	21	\$37,200.00	\$33,657.14
Sub Total	0-2	12-21	\$66,200.00	\$62,657.14
100 Termite Control				
Termite Control	n.a.	n.a.	\$0.00	\$100,000.00
Sub Total	n.a.	n.a.	\$0.00	\$100,000.00
Contingency	n.a.	n.a.	n.a.	\$20,453.27
Total	0-11	2-30	\$1,091,533.70	\$1,011,228.83
Anticipated Reserve Balance				\$865,456.00
Percent Funded				85.58%
3.18.2014(1)				

Current Cost

Displays the current cost to replace or otherwise maintain each component. This column is conveniently sub totaled.

Fully Funded Balance

Displays the fully funded balance for each component. This column is conveniently sub totaled.

The total current cost to replace or otherwise maintain all components, total fully funded balance, anticipated reserve balance and percent funded are provided at the bottom of this summary. Also shown is the range of reserve component remaining lives and useful lives.

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Management / Accounting Summary and Charts

Summary displays all reserve components, shown here in “category” order. Provides the assigned reserve funds at the beginning of the fiscal year for which the reserve analysis was prepared along with the monthly member contribution, interest contribution and total contribution for each component and category. Pie charts show graphically how the total reserve fund is distributed amongst the reserve component categories and how each category is funded on a monthly basis.

Balance at FYB
Shows the amount of reserve funds assigned to each reserve component. And, this column is conveniently sub totaled.

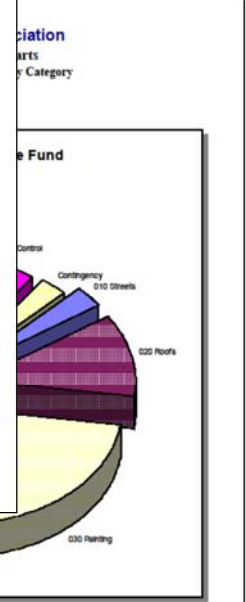
Sample Homeowners Association
Management / Accounting Summary
Component Calculation Method; Sorted by Category

	Balance at Fiscal Year Beginning	Monthly Member Contribution	Monthly Interest Contribution	Total Monthly Contribution
010 Streets				
Streets - Asphalt, Overlay / Major Rehab	\$17,837.90	\$949.09	\$13.37	\$963.07
Streets - Asphalt, Repair	\$3,821.75	\$78.20	\$0.25	\$78.45
Streets - Asphalt, Seal Coat	\$5,928.50	\$127.96	\$0.41	\$128.37
Streets - Concrete, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Sub Total	\$27,588.15	\$1,155.84	\$14.04	\$1,169.88
020 Roofs				
Roofs - Tile				
Sub Total				
030 Painting				
Painting - Cabana Interior				
Painting - Red Curbs				
Painting - Stucco				
Painting - Woodwork & Trim				
Painting - Wrought Iron, Buildings				
Painting - Wrought Iron, Pool Area				
Sub Total				
040 Fencing				
Fencing - Wrought Iron, Pool Area				
Railing - Wrought Iron, Buildings				
Sub Total				
050 Lighting				
Lighting - Buildings				
Lighting - Grounds				
Sub Total				
060 Pool Area				
Cabana - Ceramic Tile				
Cabana - Doors				
Cabana - Plumbing Fixtures				
Cabana - Restroom Partitions				
Cabana - Water Heater				
Pool - Filter				
Sub Total				
070 Decks				
Decks - Clean & Top Coat	\$18,288.00	\$539.52	\$12.44	\$551.96
Decks - Resurfacing	\$94,720.81	\$306.93	\$33.65	\$340.58
Sub Total	\$113,008.81	\$846.45	\$46.09	\$892.54
080 Misc (Buildings)				
Fire Extinguisher Cabinets	\$24,994.05	\$139.11	\$15.07	\$154.19
Utility Closet Doors	\$95,881.90	\$372.15	\$40.32	\$412.47
Sub Total	\$120,875.95	\$511.26	\$55.40	\$566.66
090 Misc (Grounds)				
Landscape - Irrigation Controllers	\$20,000.00	\$219.48	\$0.71	\$220.19
Landscape - Renovation, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Mailboxes	\$33,657.14	\$187.33	\$20.30	\$207.63
Sub Total	\$53,657.14	\$406.82	\$21.00	\$427.82
100 Termite Control				
Termite Control	\$100,000.00	\$0.00	\$58.52	\$58.52
Sub Total	\$100,000.00	\$0.00	\$58.52	\$58.52
Contingency	\$25,207.28	\$268.59	\$15.61	\$284.20
Total	\$865,450.00	\$9,221.58	\$498.09	\$9,719.66

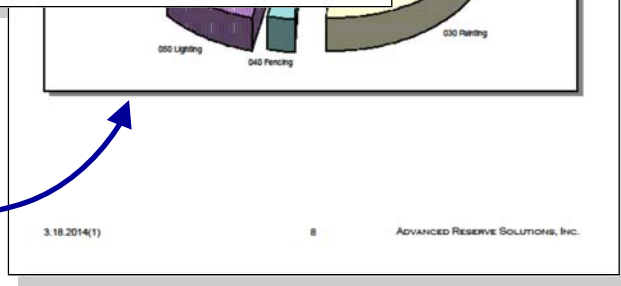
Monthly Funding
Displays the monthly funding for each component from the members and interest. Total monthly funding is also indicated. And, these columns are conveniently sub totaled.

Sample Homeowners Association
Management / Accounting Summary
Component Calculation Method; Sorted by Category

	Balance at Fiscal Year Beginning	Monthly Member Contribution	Monthly Interest Contribution	Total Monthly Contribution
Pool - Heater	\$3,250.00	\$24.00	\$0.08	\$24.08
Pool - Replaster & Tile Replace	\$7,070.58	\$146.76	\$4.61	\$151.37
Pool Area - Barbecues	\$1,010.00	\$26.98	\$0.69	\$30.67
Pool Area - Ceramic Tile	\$7,773.38	\$43.27	\$4.69	\$47.96
Pool Area - Concrete Deck, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Pool Area - Furniture (Refurbish)	\$9,255.00	\$70.05	\$0.23	\$70.27
Pool Area - Furniture (Replace)	\$13,159.40	\$74.78	\$7.94	\$82.70
Pool Area - Mastic	\$5,131.50	\$110.79	\$0.36	\$111.15
Spa - Filter	\$1,350.00	\$12.11	\$0.04	\$12.15
Spa - Heater	\$2,200.00	\$27.36	\$0.09	\$27.44
Spa - Replaster & Tile Replace	\$3,128.40	\$54.12	\$2.04	\$56.15
Sub Total	\$71,964.53	\$716.19	\$30.10	\$746.28
070 Decks				
Decks - Clean & Top Coat	\$18,288.00	\$539.52	\$12.44	\$551.96
Decks - Resurfacing	\$94,720.81	\$306.93	\$33.65	\$340.58
Sub Total	\$113,008.81	\$846.45	\$46.09	\$892.54
080 Misc (Buildings)				
Fire Extinguisher Cabinets	\$24,994.05	\$139.11	\$15.07	\$154.19
Utility Closet Doors	\$95,881.90	\$372.15	\$40.32	\$412.47
Sub Total	\$120,875.95	\$511.26	\$55.40	\$566.66
090 Misc (Grounds)				
Landscape - Irrigation Controllers	\$20,000.00	\$219.48	\$0.71	\$220.19
Landscape - Renovation, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Mailboxes	\$33,657.14	\$187.33	\$20.30	\$207.63
Sub Total	\$53,657.14	\$406.82	\$21.00	\$427.82
100 Termite Control				
Termite Control	\$100,000.00	\$0.00	\$58.52	\$58.52
Sub Total	\$100,000.00	\$0.00	\$58.52	\$58.52
Contingency	\$25,207.28	\$268.59	\$15.61	\$284.20
Total	\$865,450.00	\$9,221.58	\$498.09	\$9,719.66



Pie Charts
Show graphically how the reserve fund is distributed amongst the reserve components and how the components are funded.



Preface

Projections and Charts

Summary displays projections of beginning reserve balance, member contribution, interest contribution, expenditures and ending reserve balance for each year of the projection period (shown here for 30 years). The two columns on the right-hand side provide the fully funded ending balance and the percent funded for each year. Charts show the same information in an easy-to-understand graphic format.

**Sample Homeowners Association
Projections
Component Calculation Method**

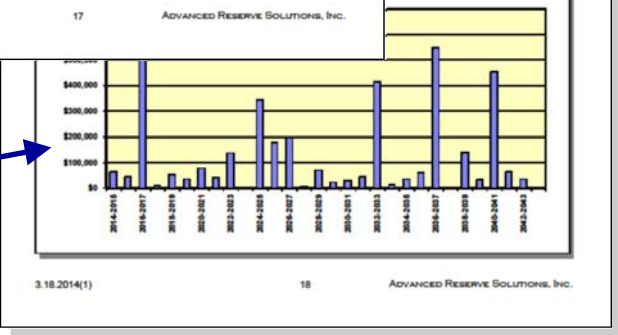
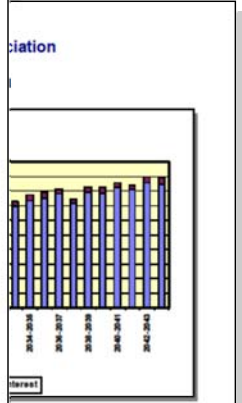
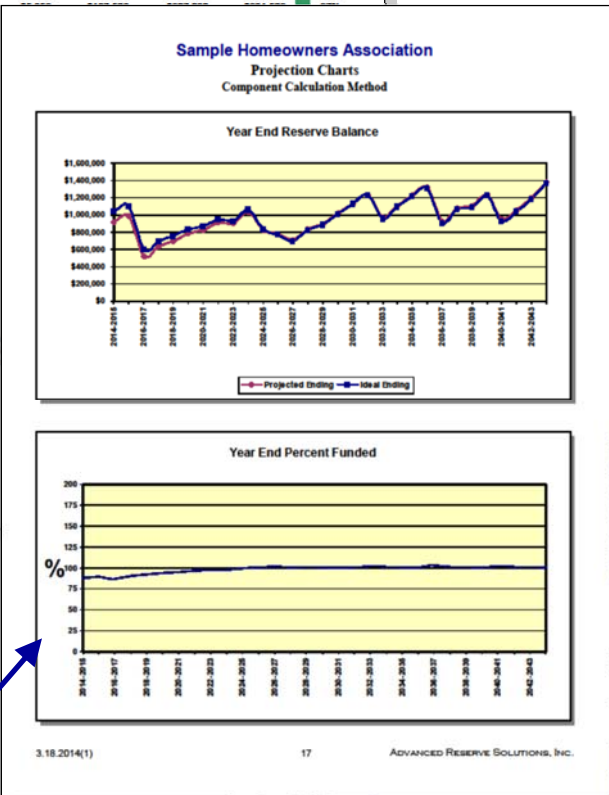
Fiscal Year	Beginning Balance	Member Contribution	Interest Contribution	Expenditures	Ending Balance	Fully Funded Ending Balance	Percent Funded
2014-2015	\$865,450	\$110,659	\$5,977	\$54,980	\$917,106	\$1,046,139	88%
2015-2016	\$917,106	\$111,857	\$6,482	\$45,317	\$990,127	\$1,104,098	90%
2016-2017	\$990,127	\$116,806	\$3,175	\$591,549	\$518,559	\$598,939	87%
2017-2018	\$518,559	\$115,807	\$3,900	\$7,715	\$630,610	\$698,915	90%
2018-2019	\$630,610	\$116,508	\$4,431	\$52,973	\$698,577	\$755,512	92%
2019-2020	\$698,577	\$116,723	\$5,037	\$34,701	\$785,578	\$834,243	94%
2020-2021	\$785,578	\$118,645	\$5,331	\$80,731	\$828,821	\$896,179	92%
2021-2022	\$828,821	\$121,028	\$5,925	\$40,530	\$915,241	\$949,147	96%
2022-2023	\$915,241	\$123,506					
2023-2024	\$907,080	\$125,898					
2024-2025	\$1,037,322	\$126,436					
2025-2026	\$825,894	\$127,755					
2026-2027	\$780,089	\$125,648					
2027-2028	\$713,358	\$119,373					
2028-2029	\$631,867	\$131,699					
2029-2030	\$696,194	\$131,038					
2030-2031	\$1,013,798	\$137,575					
2031-2032	\$1,130,018	\$141,510					
2032-2033	\$1,237,543	\$143,162					
2033-2034	\$973,366	\$138,561					
2034-2035	\$1,104,489	\$147,134					
2035-2036	\$1,222,996	\$149,242					
2036-2037	\$1,317,743	\$150,808					
2037-2038	\$926,826	\$142,178					
2038-2039	\$1,078,962	\$157,813					
2039-2040	\$1,102,377	\$157,111					
2040-2041	\$1,234,862	\$165,390					
2041-2042	\$952,363	\$161,588					
2042-2043	\$1,056,301	\$171,747					
2043-2044	\$1,200,105	\$169,299					

NOTE: In some cases, the projected Ending Balance Expenditures. This is a result of the provision of contingency is continually adjusted according to

3.18.2014(1)

Improved format makes the numbers as easy to read and understand as possible. The color-coded bar indicates the reserve fund status:

Green: Good
Yellow: Fair
Red: Poor



Charts
Show graphically the reserve funding plan through time.

Preface

Component Detail

Summary provides detailed information about each reserve component. These pages display all information about each reserve component as well as comments from site observations and historical information regarding replacement or other maintenance.

Lifespan Information

Displays placed-in-service date, useful life, remaining life and replacement year.

Cost Information

Displays quantity, unit cost, percentage of replacement, current cost and future cost.

Calculation Results

Displays assigned reserves and funding requirements.

Streets - Asphalt, Seal Coat

Category	010 Streets	Quantity	65,850 sq. ft.
Photo Date	January 2011	Unit Cost	\$0.090
		% of Replacement	100.00%
		Current Cost	\$5,926.50
		Future Cost	\$6,415.03
Placed In Service	11/09	Assigned Reserves at FYB	\$5,926.50
Useful Life	4	Monthly Member Contribution	\$127.96
Remaining Life	0	Monthly Interest Contribution	\$0.41
Replacement Year	2014-2015	Total Monthly Contribution	\$128.37

Painting - Woodwork & Trim

Category	030 Painting	Quantity	31,575 sq. ft.
Photo Date	January 2011	Unit Cost	\$0.620
		% of Replacement	100.00%
		Current Cost	\$20,949.00
		Future Cost	\$30,222.58
Placed In Service	06/12	Assigned Reserves at FYB	\$14,524.50
Useful Life	4	Monthly Member Contribution	\$634.91
Remaining Life	2	Monthly Interest Contribution	\$10.54
Replacement Year	2016-2017	Total Monthly Contribution	\$645.45

Pool - Replaster & Tile Replace

Category	060 Pool Area	Quantity	1 pool
Photo Date	January 2011	Unit Cost	\$15,075.000
		% of Replacement	100.00%
		Current Cost	\$15,075.00
		Future Cost	\$16,644.02
Placed In Service	01/10	Assigned Reserves at FYB	\$7,070.58
Useful Life	10	Monthly Member Contribution	\$146.70
Remaining Life	5	Monthly Interest Contribution	\$4.61
Replacement Year	2019-2020	Total Monthly Contribution	\$151.37

Comments

The association seal coated and restriped the streets for a total cost of \$5,926.50. The association repaired, seal coated and restriped the streets for a total cost of \$5,926.50. The association seal coated and restriped the streets for a total cost of \$5,926.50.

The current cost used for this component is adjusted for inflation where applicable.

Asphalt surfaces should be seal coated on a regular basis.

3.18.2014(1)

The association painted the woodwork and trim for a total cost of \$20,949.00. The association painted the woodwork and trim for a total cost of \$20,949.00.

The current cost used for this component is adjusted for inflation where applicable.

For budgeting purposes, we have used the current cost.

The inventory for this component has been reviewed as of March 2000 site visit, we believe this inventory is accurate.

3.18.2014(1)

The pool and spa were replastered in March 2000 for a total cost of approximately \$6,700. The association washed the pool in June 2002 for a total cost of \$675. The association replastered the pool and spa (including replacement of the mastic directly adjacent to the pool and spa) in January 2010 for a total cost of \$15,000.

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Comments

Useful information from site observations and historical expenses included here.

Photos

Optional inclusion of photos adds an additional layer of detail to the reserve analysis.

Preface

◆ ◆ ◆ ◆ GLOSSARY OF KEY TERMS ◆ ◆ ◆ ◆

Annual Contribution Increase Parameter

The rate used in the calculation of the funding plan. This rate is used on an annual compounding basis. This rate represents, in theory, the rate the association expects to increase contributions each year.

In most cases, this rate should match the inflation parameter. Matching the annual contribution increase parameter to the inflation parameter indicates, in theory, that member contributions should increase at the same rate as the cost of living (inflation parameter). Due to the “time value of money,” this creates the most equitable distribution of member contributions through time.

This parameter is used to develop a funding plan only; it does not mean that the reserve contributions must be raised each year. There are far more significant factors that will contribute to a total reserve contribution increase or decrease from year to year than this parameter. See the description of “reserve funding calculation methods” in this preface for more detail on this parameter.

Anticipated Reserve Balance (or Reserve Funds)

The amount of money, as of a certain point in time, held by the association to be used for the repair or replacement of reserve components. This figure is “anticipated” because it is calculated based on the most current financial information available as of the analysis date, which is almost always prior to the fiscal year beginning date for which the reserve analysis is prepared.

Assigned Funds (and “Fixed” Assigned Funds)

The amount of money, as of the fiscal year beginning date for which the reserve analysis is prepared, that a reserve component has been assigned.

The assigned funds are considered “fixed” when the normal calculation process is bypassed and a specific amount of money is assigned to a reserve component. For example, if the normal calculation process assigns \$10,000 to the roofs, but the association would like to show \$20,000 assigned to roofs, “fixed” funds of \$20,000 can be assigned.

Cash Flow Calculation Method

Reserve funding calculation method developed based on total annual expenditures. A more detailed description of the actual calculation process is included in the “reserve funding calculation methods” section of the preface.

Component Calculation Method

Reserve funding calculation method developed based on each individual component. A more detailed description of the actual calculation process is included in the “reserve funding calculation methods” section of the preface.

Contingency Parameter

The rate used as a built-in buffer in the calculation of the funding plan. This rate will assign a percentage of the reserve funds, as of the fiscal year beginning, as contingency funds and will also determine the level of funding toward the contingency each month.

Current Replacement Cost

The amount of money, as of the fiscal year beginning date for which the reserve analysis is prepared, that a reserve component is expected to cost to replace.

Fiscal Year

Indicates the budget year for the association for which the reserve analysis was prepared. The fiscal year beginning (FYB) is the first day of the budget year; the fiscal year end (FYE) is the last day of the budget year.

Fully Funded Reserve Balance (or Ideal Reserves)

The amount of money that should theoretically have accumulated in the reserve fund as of a certain point in time. Fully funded reserves are calculated for each reserve component based on the current replacement cost, age and useful life:

Preface

$$\text{Fully Funded Reserves} = \frac{\text{Age}}{\text{Useful Life}} \times \text{Current Replacement Cost}$$

The fully funded reserve balance is the sum of the fully funded reserves for each reserve component.

An association that has accumulated the fully funded reserve balance does not have all of the funds necessary to replace all of its reserve components immediately; it has the proportionately appropriate reserve funds for the reserve components it maintains, based on each component's current replacement cost, age and useful life.

Future Replacement Cost

The amount of money, as of the fiscal year during which replacement of a reserve component is scheduled, that a reserve component is expected to cost to replace. This cost is calculated using the current replacement cost compounded annually by the inflation parameter.

Global Parameters

The financial parameters used to calculate the reserve analysis. See also "inflation parameter," "annual contribution increase parameter," "investment rate parameter" and "taxes on investments parameter."

Inflation Parameter

The rate used in the calculation of future costs for reserve components. This rate is used on an annual compounding basis. This rate represents the rate the association expects the cost of goods and services relating to their reserve components to increase each year.

Interest Contribution

The amount of money contributed to the reserve fund by the interest earned on the reserve fund and member contributions.

Investment Rate Parameter

The gross rate used in the calculation of interest contribution (interest earned) from the reserve balance and member contributions. This rate (net of the taxes on investments parameter) is used on a monthly compounding basis. This parameter represents the weighted average interest rate the association expects to earn on their reserve fund investments.

Membership Contribution

The amount of money contributed to the reserve fund by the association's membership.

Monthly Contribution (and "Fixed" Monthly Contribution)

The amount of money, for the fiscal year which the reserve analysis is prepared, that a reserve component will be funded.

The monthly contribution is considered "fixed" when the normal calculation process is bypassed and a specific amount of money is funded to a reserve component. For example, if the normal calculation process funds \$1,000 to the roofs each month, but the association would like to show \$500 funded to roofs each month, a "fixed" contribution of \$500 can be assigned.

Number of Units (or other assessment basis)

Indicates the number of units for which the reserve analysis was prepared. In "phased" developments (see phasing), this number represents the number of units, and corresponding common area components, that existed as of a certain point in time.

For some associations, assessments and reserve contributions are based on a unit of measure other than the number of units. Examples include time-interval weeks for timeshare resorts or lot acreage for commercial/industrial developments.

Preface

One-Time Replacement

Used for components that will be budgeted for only once.

Percent Funded

A measure, expressed as a percentage, of the association's reserve fund "health" as of a certain point in time. This number is the ratio of the anticipated reserve fund balance to the fully funded reserve balance:

$$\text{Percent Funded} = \frac{\text{Anticipated Reserve Fund Balance}}{\text{Fully Funded Reserve Balance}}$$

An association that is 100% funded does not have all of the reserve funds necessary to replace all of its reserve components immediately; it has the proportionately appropriate reserve funds for the reserve components it maintains, based on each component's current replacement cost, age and useful life.

Percentage of Replacement

The percentage of the reserve component that is expected to be replaced.

For most reserve components, this percentage should be 100%. In some cases, this percentage may be more or less than 100%. For example, fencing which is shared with a neighboring community may be set at 50%.

Phasing

Indicates the number of phases for which the reserve analysis was prepared and the total number of phases expected at build-out (i.e. Phase 4 of 7). In phased developments, the first number represents the number of phases, and corresponding common area components, that existed as of a certain point in time. The second number represents the number of phases that are expected to exist at build-out.

Placed-In-Service Date

The date (month and year) that the reserve component was originally put into service or last replaced.

Remaining Life

The length of time, in years, until a reserve component is scheduled to be replaced.

Remaining Life Adjustment

The length of time, in years, that a reserve component is expected to last in excess (or deficiency) of its useful life for the current cycle of replacement.

If the current cycle of replacement for a reserve component is expected to be greater than or less than the "normal" life expectancy, the reserve component's life should be adjusted using a remaining life adjustment.

For example, if wood trim is painted normally on a 4 year cycle, the useful life should be 4 years. However, when it comes time to paint the wood trim and it is determined that it can be deferred for an additional year, the useful life should remain at 4 years and a remaining life adjustment of +1 year should be used.

Replacement Year

The fiscal year that a reserve component is scheduled to be replaced.

Reserve Components

Line items included in the reserve analysis.

Taxes on Investments Parameter

The rate used to offset the investment rate parameter in the calculation of the interest contribution. This parameter represents the marginal tax rate the association expects to pay on interest earned by the reserve funds and member contributions.

Preface

Total Contribution

The sum of the membership contribution and interest contribution.

Useful Life

The length of time, in years, that a reserve component is expected to last each time it is replaced. See also “remaining life adjustment.”

◆ ◆ ◆ ◆ LIMITATIONS OF RESERVE ANALYSIS ◆ ◆ ◆ ◆

This reserve analysis is intended as a tool for the association’s Board of Directors to be used in evaluating the association’s current physical and financial condition with regard to reserve components. The results of this reserve analysis represent the independent opinion of the preparer. There is no implied warranty or guarantee of this work product.

For the purposes of this reserve analysis, it has been assumed that all components have been installed properly, no construction defects exist and all components are operational. Additionally, it has been assumed that all components will be maintained properly in the future.

The representations set forth in this reserve analysis are based on the best information and estimates of the preparer as of the date of this analysis. These estimates are subject to change. This reserve analysis includes estimates of replacement costs and life expectancies as well as assumptions regarding future events. Some estimates are projections of future events based on information currently available and are not necessarily indicative of the actual future outcome. The longer the time period between the estimate and the estimated event, the more likely the possibility of error and/or discrepancy. For example, some assumptions inevitably will not materialize and unanticipated events and circumstances may occur subsequent to the preparation of this reserve analysis. Therefore, the actual replacement costs and remaining lives may vary from this reserve analysis and the variation may be significant. Additionally, inflation and other economic events may impact this reserve analysis, particularly over an extended period of time and those events could have a significant and negative impact on the accuracy of this reserve analysis and, further, the funds available to meet the association’s obligation for repair, replacement or other maintenance of major components during their estimated useful life. Furthermore, the occurrence of vandalism, severe weather conditions, earthquakes, floods, acts of nature or other unforeseen events cannot be predicted and/or accounted for and are excluded when assessing life expectancy, repair and/or replacement costs of the components.

Master Community Association, Inc.

Executive Summary

Directed Cash Flow Calculation Method

Client Information:

Account Number	80283
Version Number	1
Analysis Date	10/28/2022
Fiscal Year	1/1/2023 to 12/31/2023
Number of Units	12,500
Phasing	1 of 1

Global Parameters:

Inflation Rate	2.50%
Annual Contribution Increase	2.50%
Investment Rate	0.20%
Taxes on Investments	30.00%
Contingency	3.00%

Community Profile:

Master Community Association is a master planned community built between 2003 and 2022. Common areas include but are not limited to; pool areas, asphalt parking lots, concrete, irrigation and equipment, fencing, playgrounds and park areas and common area landscaping.

For budgeting purposes, unless otherwise indicated, we have used January 2003 as the average placed-in-service date for aging the original components included in this analysis.

ARS site inspection conducted: August 18, 2013 through August 30, 2013 and August 23, 2022 through October 18, 2022.

Adequacy of Reserves as of January 1, 2023:

Anticipated Reserve Balance	\$1,200,000.00
Fully Funded Reserve Balance	\$2,036,862.07
Percent Funded	58.91%

Recommended Funding for the 2023 Fiscal Year:	Annual	Monthly	Per Unit
			Per Month
Member Contribution	\$750,000	\$62,500.00	\$5.00
Interest Contribution	\$1,763	\$146.94	\$0.01
Total Contribution	\$751,763	\$62,646.94	\$5.01

Master Community Association, Inc.

Preparer's Disclosure Statement

THIS RESERVE ANALYSIS REFLECTS THE COMPONENTS AS THEY WERE INTENDED TO HAVE BEEN DESIGNED AND CONSTRUCTED. THIS ANALYSIS DOES NOT INCLUDE ANY EXPENDITURES ANTICIPATED FOR REPAIRS REQUIRED DUE TO DEFECTIVE CONDITIONS.

In April 2011, Richard Hirschman was awarded the Reserve Specialist (RS) designation from Community Associations Institute (CAI). Mr. Hirschman was the two hundredth twenty first (#221) person in the United States to receive this professional designation.

The RS designation was developed by CAI for professional reserve analysts who wish to confirm to their peers and/or clients that they have demonstrated a basic level of competency within the industry. The RS designation is awarded to reserve analysts who are dedicated to the highest standards of professionalism and reserve analysis preparation.

Consultant certifies that:

- 1) Consultant has no other involvement with association which could result in actual or perceived conflicts of interest.
- 2) Consultant made field inspection of community on October 18, 2022. Component inventories were developed by actual field inventory, representative sampling, take-offs of scaled plans, provided by the association's previous reserve analysis prepared by another firm or provided by the association.
Component conditional assessments were developed by actual field observation and representative sampling.
- 3) Financial assumptions used in this analysis are listed on the Executive Summary and further explained in the Preface of this report.
- 4) Consultant is a Reserve Specialist (RS) designee.
- 5) There are no material issues known to consultant at this time which would cause a distortion of the association's situation.

Master Community Association, Inc.

Distribution of Current Reserve Funds

Sorted by Remaining Life

	Remaining Life	Fully Funded Balance	Assigned Reserves
Aviator Pool - Mastic	0	\$2,197.25	\$2,197.25
Aviator Pool - Painting, Wrought Iron	0	\$5,748.75	\$5,748.75
F15 Pool - Mastic	0	\$1,721.25	\$1,721.25
F15 Pool - Painting, Wrought Iron	0	\$8,778.00	\$8,778.00
Grounds - Concrete	0	\$151,151.83	\$151,151.83
Grounds - Tree Replacement	0	\$50,000.00	\$50,000.00
Irrigation Equipment - Backflow Devices	0	\$7,562.50	\$7,562.50
Irrigation Equipment - Controllers, Replacement	0	\$15,000.00	\$15,000.00
Jet Stream Pool - Painting, Wrought Iron	0	\$4,156.25	\$4,156.25
Maverick Pool - Mastic	0	\$2,915.50	\$2,915.50
Puddle Jumper Pool - Drinking Fountains	0	\$2,400.00	\$2,400.00
Puddle Jumper Pool - Painting, Wrought Iron	0	\$4,725.00	\$4,725.00
Puddle Jumper Pool - Pumps	0	\$19,000.00	\$19,000.00
Splash Landing Pool - Mastic	0	\$2,847.50	\$2,847.50
The Green Park - Painting, fencing	0	\$6,793.50	\$6,793.50
Jet Stream Pool - Asphalt, Repair	1	\$141.02	\$141.02
Jet Stream Pool - Asphalt, Slurry Seal	1	\$303.74	\$303.74
Jet Stream Pool - Replaster & Tile Replace	1	\$64,799.93	\$64,799.93
Puddle Jumper Pool - Water Heater	1	\$3,208.33	\$3,208.33
Aviator Park - Grills	2	\$1,272.73	\$1,272.73
Aviator Pool - Asphalt, Repair	2	\$548.18	\$548.18
Aviator Pool - Asphalt, Slurry Seal	2	\$1,180.70	\$1,180.70
Aviator Pool - Filters	2	\$11,818.18	\$11,818.18
Aviator Pool - Grills	2	\$2,545.45	\$2,545.45
Aviator Pool - Pool Cleaner	2	\$3,181.82	\$3,181.82
Aviator Pool - Portable Pool Cleaner	2	\$2,727.27	\$2,727.27
Aviator Pool - Pumps	2	\$5,454.55	\$5,454.55
F15 Pool - Fencing, Wrought Iron	2	\$42,666.67	\$42,666.67
F15 Pool - Portable Pool Cleaner	2	\$2,222.22	\$2,222.22
F15 Pool - Pumps	2	\$9,066.67	\$9,066.67
Jet Stream Pool - Mastic	2	\$1,763.75	\$1,763.75
Jet Stream Pool - Pool Cleaner	2	\$3,062.50	\$3,062.50
Jet Stream Pool - Portable Pool Cleaner	2	\$2,187.50	\$2,187.50
Jet Stream Pool - Pumps	2	\$5,687.50	\$5,687.50
Puddle Jumper Park - Grills	2	\$1,272.73	\$1,272.73
Puddle Jumper Pool - Asphalt, Repair	2	\$810.03	\$810.03
Puddle Jumper Pool - Asphalt, Slurry Seal	2	\$1,744.68	\$1,744.68
Puddle Jumper Pool - Mastic	2	\$913.75	\$913.75
Puddle Jumper Pool - Roof, EPDM	2	\$13,500.00	\$13,500.00

Master Community Association, Inc.

Distribution of Current Reserve Funds

Sorted by Remaining Life

	Remaining Life	Fully Funded Balance	Assigned Reserves
Maverick Pool - Painting, Wrought Iron	3	\$1,480.50	\$1,480.50
Maverick Pool - Replaster & Tile Replace	3	\$65,963.25	\$65,963.25
Maverick Pool - Water Heater	3	\$2,625.00	\$2,625.00
Runway 35 Pool - Mastic	3	\$535.50	\$535.50
Runway 35 Pool - Painting, Wrought Iron	3	\$1,622.25	\$1,622.25
Runway 35 Pool - Replaster & Tile Replace	3	\$62,739.00	\$62,739.00
Runway 35 Pool - Scoreboard, Electronic	3	\$3,000.00	\$3,000.00
Runway 35 Pool - Water Heater	3	\$2,625.00	\$2,625.00
Aviator Pool - Wood Structure	4	\$18,750.00	\$18,750.00
F15 Pool - Filter	4	\$36,000.00	\$36,000.00
Irrigation Equipment - Controllers, Upgrades	4	\$9,000.00	\$9,000.00
Jet Stream Pool - Fencing, Wrought Iron	4	\$22,746.11	\$22,746.11
Puddle Jumper Pool - Filters	4	\$36,818.18	\$36,818.18
Puddle Jumper Pool - Grills	4	\$2,290.91	\$2,290.91
Puddle Jumper Pool - Pool Cleaner	4	\$2,863.64	\$2,863.64
Puddle Jumper Pool - Portable Pool Cleaner	4	\$2,454.55	\$2,454.55
24th Avenue Park - Benches	5	\$2,600.00	\$2,600.00
24th Avenue Park - Shade Structure	5	\$8,000.00	\$8,000.00
29th Avenue Median - Benches	5	\$10,400.00	\$10,400.00
35th Avenue Median - Benches	5	\$7,800.00	\$7,800.00
Arc Park - Benches	5	\$6,240.00	\$6,240.00
Arc Park - Play Structure, Small	5	\$12,000.00	\$12,000.00
Arrowhead Park - Benches	5	\$1,560.00	\$1,560.00
Aviator Park - 2 Swing, Swing Set	5	\$960.00	\$960.00
Aviator Park - Benches	5	\$520.00	\$520.00
Aviator Park - Picnic Tables	5	\$600.00	\$600.00
Aviator Park - Play Structure, Small	5	\$8,400.00	\$8,400.00
Aviator Pool - Benches	5	\$600.00	\$600.00
Aviator Pool - Cabinets	5	\$5,280.00	\$5,280.00
Aviator Pool - Doors, Roll Down	5	\$4,320.00	\$4,320.00
Aviator Pool - Drinking Fountains	5	\$2,880.00	\$2,880.00
Aviator Pool - Fencing, Wood Solid Board	5	\$806.40	\$806.40
Aviator Pool - Life Guard Stands	5	\$8,000.00	\$8,000.00
Aviator Pool - Lighting	5	\$4,840.00	\$4,840.00
Aviator Pool - Replaster & Tile Replace	5	\$43,194.08	\$43,194.08
Aviator Pool - Water Heater	5	\$1,023.02	\$1,023.02
Constellation Park - 3 Swing, Swing Set	5	\$2,000.00	\$2,000.00
Constellation Park - Benches	5	\$2,080.00	\$2,080.00
Constellation Park - Play Structure, Medium	5	\$10,000.00	\$10,000.00
F15 Park - 4 Swing, Swing Set	5	\$2,400.00	\$2,400.00

Master Community Association, Inc.

Distribution of Current Reserve Funds

Sorted by Remaining Life

	Remaining Life	Fully Funded Balance	Assigned Reserves
F15 Park - Benches	5	\$1,040.00	\$1,040.00
F15 Park - Picnic Tables	5	\$1,200.00	\$1,200.00
F15 Park - Play Structure, Large	5	\$16,000.00	\$16,000.00
F15 Park - Play Structure, Medium	5	\$12,000.00	\$12,000.00
F15 Pool - Asphalt, Repair	5	\$225.81	\$225.81
F15 Pool - Asphalt, Slurry Seal	5	\$486.36	\$486.36
F15 Pool - Benches	5	\$1,800.00	\$1,800.00
F18(A) Park - 3 Swing, Swing Set	5	\$2,000.00	\$2,000.00
F18(A) Park - Benches	5	\$4,160.00	\$4,160.00
F18(A) Park - Play Structure, Medium	5	\$2,400.00	\$2,400.00
F18(B) Park - Benches	5	\$5,200.00	\$5,200.00
F18(C) Park - Benches	5	\$4,160.00	\$4,160.00
F18(D) Park - Benches	5	\$3,640.00	\$3,640.00
Fall Park - Benches	5	\$2,080.00	\$2,080.00
Fall Park - Shade Structure	5	\$8,000.00	\$8,000.00
Fountain Area - Benches	5	\$4,160.00	\$4,160.00
Fountain Area - Picnic Tables	5	\$3,600.00	\$3,600.00
Heritage Park - Benches	5	\$3,120.00	\$3,120.00
Jet Stream Park - 3 Swing, Swing Set	5	\$2,000.00	\$2,000.00
Jet Stream Park - Benches	5	\$1,560.00	\$1,560.00
Jet Stream Park - Picnic Tables	5	\$600.00	\$600.00
Measurement Park - Benches	5	\$1,560.00	\$1,560.00
Puddle Jumper Park - Picnic Tables	5	\$1,200.00	\$1,200.00
Puddle Jumper Park - Play Structure, Small	5	\$9,600.00	\$9,600.00
Sail Park - Benches	5	\$3,120.00	\$3,120.00
Song Bird Park - Benches	5	\$1,560.00	\$1,560.00
Song Bird Park - Shade Structure	5	\$8,000.00	\$8,000.00
Splash Landing Pool - Painting, Wrought Iron	5	\$4,728.89	\$4,728.89
Spring Park - Benches	5	\$7,280.00	\$7,280.00
Spring Park - Shade Structure	5	\$8,000.00	\$8,000.00
Square Park - Benches	5	\$4,160.00	\$4,160.00
Summer Park - Benches	5	\$1,040.00	\$1,040.00
Summer Park - Play Structure, Large	5	\$20,000.00	\$20,000.00
Terra Park - Benches	5	\$1,040.00	\$1,040.00
The Green Park - Benches	5	\$6,240.00	\$6,240.00
The Green Park - Picnic Tables	5	\$3,600.00	\$3,600.00
The Green Park - Structure, Canopy	5	\$6,800.00	\$6,800.00
Winter Park - Benches	5	\$1,560.00	\$1,560.00
29th Avenue Median - Lighting	6	\$64,615.38	\$0.00
35th Avenue Median - Lighting	6	\$27,692.31	\$27,692.31
Central Park - Lighting	6	\$17,230.77	\$17,230.77

Master Community Association, Inc.

Distribution of Current Reserve Funds

Sorted by Remaining Life

	Remaining Life	Fully Funded Balance	Assigned Reserves
F15 Park - Lighting	6	\$1,076.92	\$1,076.92
F15 Pool - Drinking Fountain, Chilled	6	\$1,745.45	\$1,745.45
F15 Pool - Grills	6	\$2,036.36	\$2,036.36
F15 Pool - Pool Cleaner	6	\$2,545.45	\$2,545.45
Jet Stream Park - Lighting	6	\$807.69	\$807.69
Jet Stream Pool - Filters	6	\$42,000.00	\$13,195.96
Jet Stream Pool - Roof, EPDM	6	\$10,500.00	\$10,500.00
Jet Stream Pool - Water Heater	6	\$1,750.00	\$1,750.00
Puddle Jumper Pool - Sign, Monument/Directory	6	\$1,875.00	\$1,875.00
The Green Park - Lighting	6	\$28,269.23	\$28,269.23
The Green Park - Signs	6	\$2,307.69	\$2,307.69
F15 Pool - Replaster & Tile Replace	7	\$31,930.83	\$0.00
Puddle Jumper Pool - Asphalt, Overlay	7	\$16,823.70	\$0.00
Puddle Jumper Pool - Bench	7	\$468.00	\$0.00
Puddle Jumper Pool - Cabinets/Counters	7	\$7,128.00	\$0.00
Puddle Jumper Pool - Life Guard Stands	7	\$7,200.00	\$0.00
Puddle Jumper Pool - Lighting	7	\$12,132.00	\$0.00
Puddle Jumper Pool - Trash Receptacles, Unfunded	7	\$0.00	\$0.00
Aviator Pool - Sign, Monument/Directory	8	\$1,785.71	\$0.00
F15 Pool - Sign, Monument/Directory	8	\$1,666.67	\$0.00
Jet Stream Pool - Drinking Fountains	8	\$1,527.27	\$0.00
Jet Stream Pool - Grills	8	\$1,781.82	\$0.00
Splash Landing Pool - Replaster & Tile Replace	8	\$28,118.00	\$0.00
Splash Landing Pool - Water Heater	8	\$1,166.67	\$0.00
F15 Pool - Asphalt, Overlay	9	\$6,670.08	\$0.00
F15 Pool - Cabinets/Counters	9	\$9,312.00	\$0.00
F15 Pool - Doors, Roll Down	9	\$2,304.00	\$0.00
F15 Pool - Fencing, Wood Solid Board	9	\$4,377.60	\$0.00
F15 Pool - Life Guard Stands	9	\$4,800.00	\$0.00
F15 Pool - Lighting	9	\$11,936.00	\$0.00
F15 Pool - Picnic Tables	9	\$2,176.00	\$0.00
F15 Pool - Plumbing Fixtures	9	\$12,032.00	\$0.00
Maverick Pool - Pumps	9	\$4,500.00	\$0.00
Runway 35 Pool - Pumps	9	\$2,650.00	\$0.00
Aviator Pool - Fencing, Wrought Iron	10	\$26,170.00	\$0.00
Aviator Pool - Heater	10	\$30,000.00	\$0.00
Aviator Pool - Plumbing Fixtures	10	\$12,400.00	\$0.00
Jet Stream Pool - Sign, Monument/Directory	10	\$1,458.33	\$0.00

Master Community Association, Inc.

Distribution of Current Reserve Funds

Sorted by Remaining Life

	Remaining Life	Fully Funded Balance	Assigned Reserves
Puddle Jumper Pool - Replaster & Tile Replace	10	\$13,458.33	\$0.00
The Green Park - Fencing	10	\$12,894.67	\$0.00
F15 Pool - Water Heater	11	\$246.48	\$0.00
Jet Stream Pool - Asphalt, Overlay	11	\$1,708.56	\$0.00
Jet Stream Pool - Bench	11	\$364.00	\$0.00
Jet Stream Pool - Counters	11	\$1,960.00	\$0.00
Jet Stream Pool - Doors, Roll Down	11	\$5,040.00	\$0.00
Jet Stream Pool - Life Guard Stands	11	\$5,600.00	\$0.00
Jet Stream Pool - Lighting	11	\$8,456.00	\$0.00
Jet Stream Pool - Plumbing Fixtures	11	\$10,808.00	\$0.00
Maverick Pool - Roof, EPDM	11	\$6,750.00	\$0.00
Runway 35 Pool - Diving Board	11	\$6,750.00	\$0.00
Runway 35 Pool - Roof, EPDM	11	\$6,750.00	\$0.00
Aviator Pool - Asphalt, Overlay	12	\$9,883.13	\$0.00
Puddle Jumper Pool - Fencing, Wrought Iron	12	\$19,692.00	\$0.00
Puddle Jumper Pool - Heater	12	\$27,000.00	\$0.00
Puddle Jumper Pool - Plumbing Fixtures	12	\$12,420.00	\$0.00
Splash Landing Pool - Dero Fixit Station	12	\$875.00	\$0.00
Maverick Pool - Filters	13	\$18,409.09	\$0.00
Maverick Pool - Grills	13	\$1,145.45	\$0.00
Runway 35 Park - Grills	13	\$2,290.91	\$0.00
Runway 35 Pool - Filters	13	\$24,545.45	\$0.00
Runway 35 Pool - Grill	13	\$572.73	\$0.00
F15 Pool - Heater	14	\$26,666.67	\$0.00
Maverick Pool - Sign, Monument/Directory	15	\$937.50	\$0.00
Runway 35 Pool - Sign, Monument/Directory	15	\$937.50	\$0.00
Maverick Park - Benches	16	\$594.00	\$0.00
Maverick Park - Play Structures	16	\$8,100.00	\$0.00
Maverick Pool - Benches	16	\$270.00	\$0.00
Maverick Pool - Cabinets/Counters	16	\$4,977.00	\$0.00
Maverick Pool - Doors, Roll Down	16	\$1,944.00	\$0.00
Maverick Pool - Life Guard Stands	16	\$1,800.00	\$0.00
Runway 35 Park - Benches	16	\$594.00	\$0.00
Runway 35 Park - Picnic Tables	16	\$540.00	\$0.00
Runway 35 Park - Play Structures	16	\$11,520.00	\$0.00
Runway 35 Park - Swing Set	16	\$432.00	\$0.00

Master Community Association, Inc.

Distribution of Current Reserve Funds

Sorted by Remaining Life

	Remaining Life	Fully Funded Balance	Assigned Reserves
Runway 35 Park - Trash Receptacle	16	\$324.00	\$0.00
Runway 35 Pool - Bench	16	\$270.00	\$0.00
Runway 35 Pool - Cabinets/Counters	16	\$4,977.00	\$0.00
Runway 35 Pool - Doors, Roll Down	16	\$1,944.00	\$0.00
Runway 35 Pool - Drinking Fountains	16	\$864.00	\$0.00
Runway 35 Pool - Fencing, Wood Solid Board	16	\$656.64	\$0.00
Runway 35 Pool - Life Guard Stands	16	\$3,600.00	\$0.00
Runway 35 Pool - Lighting	16	\$3,978.00	\$0.00
Splash Landing Pool - Roof, EPDM	16	\$3,000.00	\$0.00
F15 Pool - Roof, EPDM	17	\$2,250.00	\$0.00
F54 Park - Grills	18	\$509.09	\$0.00
Jet Stream Pool - Heater	18	\$20,000.00	\$0.00
Splash Landing Pool - Filters	18	\$10,909.09	\$0.00
Splash Landing Pool - Grills	18	\$1,018.18	\$0.00
Splash Landing Pool - Pumps	18	\$3,000.00	\$0.00
Aviator Pool - Roof, EPDM	19	\$750.00	\$0.00
Beeler Park - Grills	20	\$254.55	\$0.00
Beeler Park - Wood Structures	20	\$636.36	\$0.00
F54 Park - Benches	21	\$440.00	\$0.00
F54 Park - Picnic Tables	21	\$360.00	\$0.00
F54 Park - Play Structures	21	\$6,000.00	\$0.00
F54 Park - Swing Set	21	\$384.00	\$0.00
F54 Park - Trash Receptacle	21	\$288.00	\$0.00
Maverick Pool - Fencing, Wrought Iron	21	\$9,846.00	\$0.00
Maverick Pool - Heater	21	\$13,500.00	\$0.00
Maverick Pool - Plumbing Fixtures	21	\$6,750.00	\$0.00
Maverick Pool - Shade Structures	21	\$22,800.00	\$0.00
Runway 35 Pool - Fencing, Wrought Iron	21	\$11,507.40	\$0.00
Runway 35 Pool - Heater	21	\$13,500.00	\$0.00
Runway 35 Pool - Plumbing Fixtures	21	\$6,750.00	\$0.00
Runway 35 Pool - Shade Structures	21	\$11,400.00	\$0.00
Splash Landing Park - Benches	21	\$176.00	\$0.00
Splash Landing Park - Picnic Tables	21	\$120.00	\$0.00
Splash Landing Park - Play Structures	21	\$9,280.00	\$0.00
Splash Landing Pool - Cabinets/Counters	21	\$1,684.00	\$0.00
Splash Landing Pool - Doors, Roll Down	21	\$864.00	\$0.00
Splash Landing Pool - Drinking Fountains	21	\$384.00	\$0.00

Master Community Association, Inc.

Distribution of Current Reserve Funds

Sorted by Remaining Life

	Remaining Life	Fully Funded Balance	Assigned Reserves
Splash Landing Pool - Fencing, Wood Solid Board	21	\$783.36	\$0.00
Splash Landing Pool - Life Guard Stands	21	\$2,000.00	\$0.00
Splash Landing Pool - Lighting	21	\$1,848.00	\$0.00
Beeler Park - Benches	23	\$572.00	\$0.00
Beeler Park - Fencing, Wood Solid Board	23	\$147.20	\$0.00
Beeler Park - Lounge Chairs	23	\$352.00	\$0.00
Beeler Park - Tables	23	\$440.00	\$0.00
Beeler Park - Trash Receptacles	23	\$324.00	\$0.00
F54 Park - Lighting	26	\$5,666.67	\$0.00
Splash Landing Park - Decks & Railings	26	\$6,604.00	\$0.00
Splash Landing Park - Fencing, Softball Field	26	\$1,600.00	\$0.00
Splash Landing Pool - Fencing, Wrought Iron	26	\$5,989.33	\$0.00
Splash Landing Pool - Heater	26	\$6,000.00	\$0.00
Splash Landing Pool - Plumbing Fixtures	26	\$2,653.33	\$0.00
Splash Landing Pool - Pool Structures	26	\$9,666.67	\$0.00
24th Avenue Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
29th Avenue Median - Structure, Unfunded	n.a.	\$0.00	\$0.00
29th Avenue Median - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
35th Avenue Median - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Arc Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Arrowhead Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Aviator Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Aviator Pool - Trash Receptacles, Unfunded	n.a.	\$0.00	\$0.00
Beeler Park - Wood Bridge, Unfunded	n.a.	\$0.00	\$0.00
Central Park - Structure, Unfunded	n.a.	\$0.00	\$0.00
Constellation Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
F15 Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
F15 Pool - Trash Receptacles, Unfunded	n.a.	\$0.00	\$0.00
F18(A) Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
F18(B) Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
F18(C) Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
F18(D) Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Fall Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Fountain Area - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Fountain Area - Filter, Unfunded	n.a.	\$0.00	\$0.00
Fountain Area - Filter, Unfunded	n.a.	\$0.00	\$0.00
Fountain Area - Pumps, Unfunded	n.a.	\$0.00	\$0.00
Heritage Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Jet Stream Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00

Master Community Association, Inc.
Distribution of Current Reserve Funds
Sorted by Remaining Life

	Remaining Life	Fully Funded Balance	Assigned Reserves
Jet Stream Pool - Ceramic Tile, Unfunded	n.a.	\$0.00	\$0.00
Jet Stream Pool - Trash Receptacles, Unfunded	n.a.	\$0.00	\$0.00
Maverick Pool - Concrete, Unfunded	n.a.	\$0.00	\$0.00
Maverick Pool - Trash Receptacles, Unfunded	n.a.	\$0.00	\$0.00
Measurement Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Parks - Fountain Area - A/C Unit, Unfunded	n.a.	\$0.00	\$0.00
Puddle Jumper Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Puddle Jumper Pool - Ceramic Tile, Unfunded	n.a.	\$0.00	\$0.00
Runway 35 Park - Ping Pong Tables, Unfunded	n.a.	\$0.00	\$0.00
Runway 35 Pool - Ceramic Tile, Unfunded	n.a.	\$0.00	\$0.00
Runway 35 Pool - Trash Receptacles, Unfunded	n.a.	\$0.00	\$0.00
Sail Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Song Bird Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Splash Landing Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Splash Landing Pool - Ceramic Tile, Unfunded	n.a.	\$0.00	\$0.00
Splash Landing Pool - Concrete, Unfunded	n.a.	\$0.00	\$0.00
Spring Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Square Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Summer Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Terra Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
The Green Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Winter Park - Trash Receptacle, Unfunded	n.a.	\$0.00	\$0.00
Contingency	n.a.	\$59,326.08	\$34,951.46
Total	0-26	\$2,036,862.07	\$1,200,000.00
Percent Funded			58.91%

Master Community Association, Inc.

Calculation of Percent Funded

Sorted by Primary Category

	Remaining Life	Useful Life	Current Cost	Fully Funded Balance
<u>010 Concrete</u>				
Grounds - Concrete	0	1	\$151,151.83	\$151,151.83
Sub Total	0	1	\$151,151.83	\$151,151.83
<u>015 Tree Replacement</u>				
Grounds - Tree Replacement	0	1	\$50,000.00	\$50,000.00
Sub Total	0	1	\$50,000.00	\$50,000.00
<u>020 Irrigation Equipment</u>				
Irrigation Equipment - Backflow Devices	0	1	\$7,562.50	\$7,562.50
Irrigation Equipment - Controllers, Replacement	0	1	\$15,000.00	\$15,000.00
Irrigation Equipment - Controllers, Upgrades	4	5	\$45,000.00	\$9,000.00
Sub Total	0-4	1-5	\$67,562.50	\$31,562.50
<u>030 Pools</u>				
Aviator Pool - Asphalt, Overlay	12	32	\$15,813.00	\$9,883.13
Aviator Pool - Asphalt, Repair	2	5	\$913.64	\$548.18
Aviator Pool - Asphalt, Slurry Seal	2	5	\$1,967.84	\$1,180.70
Aviator Pool - Benches	5	25	\$750.00	\$600.00
Aviator Pool - Cabinets	5	25	\$6,600.00	\$5,280.00
Aviator Pool - Doors, Roll Down	5	25	\$5,400.00	\$4,320.00
Aviator Pool - Drinking Fountains	5	25	\$3,600.00	\$2,880.00
Aviator Pool - Fencing, Wood Solid Board	5	25	\$1,008.00	\$806.40
Aviator Pool - Fencing, Wrought Iron	10	30	\$39,255.00	\$26,170.00
Aviator Pool - Filters	2	22	\$13,000.00	\$11,818.18
Aviator Pool - Grills	2	22	\$2,800.00	\$2,545.45
Aviator Pool - Heater	10	30	\$45,000.00	\$30,000.00
Aviator Pool - Life Guard Stands	5	25	\$10,000.00	\$8,000.00
Aviator Pool - Lighting	5	25	\$6,050.00	\$4,840.00
Aviator Pool - Mastic	0	4	\$2,197.25	\$2,197.25
Aviator Pool - Painting, Wrought Iron	0	4	\$5,748.75	\$5,748.75
Aviator Pool - Plumbing Fixtures	10	30	\$18,600.00	\$12,400.00
Aviator Pool - Pool Cleaner	2	22	\$3,500.00	\$3,181.82
Aviator Pool - Portable Pool Cleaner	2	22	\$3,000.00	\$2,727.27
Aviator Pool - Pumps	2	22	\$6,000.00	\$5,454.55
Aviator Pool - Replaster & Tile Replace	5	12	\$74,047.00	\$43,194.08
Aviator Pool - Roof, EPDM	19	20	\$15,000.00	\$750.00
Aviator Pool - Sign, Monument/Directory	8	28	\$2,500.00	\$1,785.71
Aviator Pool - Trash Receptacles, Unfunded	n.a.	n.a.	\$0.00	\$0.00

Master Community Association, Inc.

Calculation of Percent Funded

Sorted by Primary Category

	Remaining Life	Useful Life	Current Cost	Fully Funded Balance
Aviator Pool - Water Heater	5	12	\$1,800.00	\$1,023.02
Aviator Pool - Wood Structure	4	24	\$22,500.00	\$18,750.00
F15 Pool - Asphalt, Overlay	9	25	\$10,422.00	\$6,670.08
F15 Pool - Asphalt, Repair	5	8	\$602.16	\$225.81
F15 Pool - Asphalt, Slurry Seal	5	8	\$1,296.96	\$486.36
F15 Pool - Benches	5	25	\$2,250.00	\$1,800.00
F15 Pool - Cabinets/Counters	9	25	\$14,550.00	\$9,312.00
F15 Pool - Doors, Roll Down	9	25	\$3,600.00	\$2,304.00
F15 Pool - Drinking Fountain, Chilled	6	22	\$2,400.00	\$1,745.45
F15 Pool - Fencing, Wood Solid Board	9	25	\$6,840.00	\$4,377.60
F15 Pool - Fencing, Wrought Iron	2	18	\$48,000.00	\$42,666.67
F15 Pool - Filter	4	20	\$45,000.00	\$36,000.00
F15 Pool - Grills	6	22	\$2,800.00	\$2,036.36
F15 Pool - Heater	14	30	\$50,000.00	\$26,666.67
F15 Pool - Life Guard Stands	9	25	\$7,500.00	\$4,800.00
F15 Pool - Lighting	9	25	\$18,650.00	\$11,936.00
F15 Pool - Mastic	0	4	\$1,721.25	\$1,721.25
F15 Pool - Painting, Wrought Iron	0	4	\$8,778.00	\$8,778.00
F15 Pool - Picnic Tables	9	25	\$3,400.00	\$2,176.00
F15 Pool - Plumbing Fixtures	9	25	\$18,800.00	\$12,032.00
F15 Pool - Pool Cleaner	6	22	\$3,500.00	\$2,545.45
F15 Pool - Portable Pool Cleaner	2	18	\$2,500.00	\$2,222.22
F15 Pool - Pumps	2	18	\$10,200.00	\$9,066.67
F15 Pool - Replaster & Tile Replace	7	12	\$76,634.00	\$31,930.83
F15 Pool - Roof, EPDM	17	20	\$15,000.00	\$2,250.00
F15 Pool - Sign, Monument/Directory	8	24	\$2,500.00	\$1,666.67
F15 Pool - Trash Receptacles, Unfunded	n.a.	n.a.	\$0.00	\$0.00
F15 Pool - Water Heater	11	12	\$3,500.00	\$246.48
Jet Stream Pool - Asphalt, Overlay	11	25	\$3,051.00	\$1,708.56
Jet Stream Pool - Asphalt, Repair	1	5	\$176.28	\$141.02
Jet Stream Pool - Asphalt, Slurry Seal	1	5	\$379.68	\$303.74
Jet Stream Pool - Bench	11	25	\$650.00	\$364.00
Jet Stream Pool - Ceramic Tile, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Jet Stream Pool - Counters	11	25	\$3,500.00	\$1,960.00
Jet Stream Pool - Doors, Roll Down	11	25	\$9,000.00	\$5,040.00
Jet Stream Pool - Drinking Fountains	8	22	\$2,400.00	\$1,527.27
Jet Stream Pool - Fencing, Wrought Iron	4	18	\$29,245.00	\$22,746.11

Master Community Association, Inc.

Calculation of Percent Funded

Sorted by Primary Category

	Remaining Life	Useful Life	Current Cost	Fully Funded Balance
Jet Stream Pool - Filters	6	20	\$60,000.00	\$42,000.00
Jet Stream Pool - Grills	8	22	\$2,800.00	\$1,781.82
Jet Stream Pool - Heater	18	30	\$50,000.00	\$20,000.00
Jet Stream Pool - Life Guard Stands	11	25	\$10,000.00	\$5,600.00
Jet Stream Pool - Lighting	11	25	\$15,100.00	\$8,456.00
Jet Stream Pool - Mastic	2	4	\$3,527.50	\$1,763.75
Jet Stream Pool - Painting, Wrought Iron	0	4	\$4,156.25	\$4,156.25
Jet Stream Pool - Plumbing Fixtures	11	25	\$19,300.00	\$10,808.00
Jet Stream Pool - Pool Cleaner	2	16	\$3,500.00	\$3,062.50
Jet Stream Pool - Portable Pool Cleaner	2	16	\$2,500.00	\$2,187.50
Jet Stream Pool - Pumps	2	16	\$6,500.00	\$5,687.50
Jet Stream Pool - Replaster & Tile Replace	1	15	\$69,428.50	\$64,799.93
Jet Stream Pool - Roof, EPDM	6	20	\$15,000.00	\$10,500.00
Jet Stream Pool - Sign, Monument/Directory	10	24	\$2,500.00	\$1,458.33
Jet Stream Pool - Trash Receptacles, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Jet Stream Pool - Water Heater	6	12	\$3,500.00	\$1,750.00
Maverick Pool - Benches	16	25	\$750.00	\$270.00
Maverick Pool - Cabinets/Counters	16	25	\$13,825.00	\$4,977.00
Maverick Pool - Concrete, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Maverick Pool - Doors, Roll Down	16	25	\$5,400.00	\$1,944.00
Maverick Pool - Fencing, Wrought Iron	21	30	\$32,820.00	\$9,846.00
Maverick Pool - Filters	13	22	\$45,000.00	\$18,409.09
Maverick Pool - Grills	13	22	\$2,800.00	\$1,145.45
Maverick Pool - Heater	21	30	\$45,000.00	\$13,500.00
Maverick Pool - Life Guard Stands	16	25	\$5,000.00	\$1,800.00
Maverick Pool - Mastic	0	4	\$2,915.50	\$2,915.50
Maverick Pool - Painting, Wrought Iron	3	4	\$5,922.00	\$1,480.50
Maverick Pool - Plumbing Fixtures	21	30	\$22,500.00	\$6,750.00
Maverick Pool - Pumps	9	18	\$9,000.00	\$4,500.00
Maverick Pool - Replaster & Tile Replace	3	12	\$87,951.00	\$65,963.25
Maverick Pool - Roof, EPDM	11	20	\$15,000.00	\$6,750.00
Maverick Pool - Shade Structures	21	30	\$76,000.00	\$22,800.00
Maverick Pool - Sign, Monument/Directory	15	24	\$2,500.00	\$937.50
Maverick Pool - Trash Receptacles, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Maverick Pool - Water Heater	3	12	\$3,500.00	\$2,625.00
Puddle Jumper Pool - Asphalt, Overlay	7	25	\$23,366.25	\$16,823.70
Puddle Jumper Pool - Asphalt, Repair	2	5	\$1,350.05	\$810.03

Master Community Association, Inc.

Calculation of Percent Funded

Sorted by Primary Category

	Remaining Life	Useful Life	Current Cost	Fully Funded Balance
Puddle Jumper Pool - Asphalt, Slurry Seal	2	5	\$2,907.80	\$1,744.68
Puddle Jumper Pool - Bench	7	25	\$650.00	\$468.00
Puddle Jumper Pool - Cabinets/Counters	7	25	\$9,900.00	\$7,128.00
Puddle Jumper Pool - Ceramic Tile, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Puddle Jumper Pool - Drinking Fountains	0	12	\$2,400.00	\$2,400.00
Puddle Jumper Pool - Fencing, Wrought Iron	12	30	\$32,820.00	\$19,692.00
Puddle Jumper Pool - Filters	4	22	\$45,000.00	\$36,818.18
Puddle Jumper Pool - Grills	4	22	\$2,800.00	\$2,290.91
Puddle Jumper Pool - Heater	12	30	\$45,000.00	\$27,000.00
Puddle Jumper Pool - Life Guard Stands	7	25	\$10,000.00	\$7,200.00
Puddle Jumper Pool - Lighting	7	25	\$16,850.00	\$12,132.00
Puddle Jumper Pool - Mastic	2	4	\$1,827.50	\$913.75
Puddle Jumper Pool - Painting, Wrought Iron	0	4	\$4,725.00	\$4,725.00
Puddle Jumper Pool - Plumbing Fixtures	12	30	\$20,700.00	\$12,420.00
Puddle Jumper Pool - Pool Cleaner	4	22	\$3,500.00	\$2,863.64
Puddle Jumper Pool - Portable Pool Cleaner	4	22	\$3,000.00	\$2,454.55
Puddle Jumper Pool - Pumps	0	18	\$19,000.00	\$19,000.00
Puddle Jumper Pool - Replaster & Tile Replace	10	12	\$80,750.00	\$13,458.33
Puddle Jumper Pool - Roof, EPDM	2	20	\$15,000.00	\$13,500.00
Puddle Jumper Pool - Sign, Monument/Directory	6	24	\$2,500.00	\$1,875.00
Puddle Jumper Pool - Trash Receptacles, Unfunded	7	25	\$0.00	\$0.00
Puddle Jumper Pool - Water Heater	1	12	\$3,500.00	\$3,208.33
Runway 35 Pool - Bench	16	25	\$750.00	\$270.00
Runway 35 Pool - Cabinets/Counters	16	25	\$13,825.00	\$4,977.00
Runway 35 Pool - Ceramic Tile, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Runway 35 Pool - Diving Board	11	20	\$15,000.00	\$6,750.00
Runway 35 Pool - Doors, Roll Down	16	25	\$5,400.00	\$1,944.00
Runway 35 Pool - Drinking Fountains	16	25	\$2,400.00	\$864.00
Runway 35 Pool - Fencing, Wood Solid Board	16	25	\$1,824.00	\$656.64
Runway 35 Pool - Fencing, Wrought Iron	21	30	\$38,358.00	\$11,507.40
Runway 35 Pool - Filters	13	22	\$60,000.00	\$24,545.45
Runway 35 Pool - Grill	13	22	\$1,400.00	\$572.73
Runway 35 Pool - Heater	21	30	\$45,000.00	\$13,500.00
Runway 35 Pool - Life Guard Stands	16	25	\$10,000.00	\$3,600.00
Runway 35 Pool - Lighting	16	25	\$11,050.00	\$3,978.00
Runway 35 Pool - Mastic	3	4	\$2,142.00	\$535.50
Runway 35 Pool - Painting, Wrought Iron	3	4	\$6,489.00	\$1,622.25

Master Community Association, Inc.

Calculation of Percent Funded

Sorted by Primary Category

	Remaining Life	Useful Life	Current Cost	Fully Funded Balance
Runway 35 Pool - Plumbing Fixtures	21	30	\$22,500.00	\$6,750.00
Runway 35 Pool - Pumps	9	18	\$5,300.00	\$2,650.00
Runway 35 Pool - Replaster & Tile Replace	3	12	\$83,652.00	\$62,739.00
Runway 35 Pool - Roof, EPDM	11	20	\$15,000.00	\$6,750.00
Runway 35 Pool - Scoreboard, Electronic	3	12	\$4,000.00	\$3,000.00
Runway 35 Pool - Shade Structures	21	30	\$38,000.00	\$11,400.00
Runway 35 Pool - Sign, Monument/Directory	15	24	\$2,500.00	\$937.50
Runway 35 Pool - Trash Receptacles, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Runway 35 Pool - Water Heater	3	12	\$3,500.00	\$2,625.00
Splash Landing Pool - Cabinets/Counters	21	25	\$10,525.00	\$1,684.00
Splash Landing Pool - Ceramic Tile, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Splash Landing Pool - Concrete, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Splash Landing Pool - Dero Fixit Station	12	16	\$3,500.00	\$875.00
Splash Landing Pool - Doors, Roll Down	21	25	\$5,400.00	\$864.00
Splash Landing Pool - Drinking Fountains	21	25	\$2,400.00	\$384.00
Splash Landing Pool - Fencing, Wood Solid Board	21	25	\$4,896.00	\$783.36
Splash Landing Pool - Fencing, Wrought Iron	26	30	\$44,920.00	\$5,989.33
Splash Landing Pool - Filters	18	22	\$60,000.00	\$10,909.09
Splash Landing Pool - Grills	18	22	\$5,600.00	\$1,018.18
Splash Landing Pool - Heater	26	30	\$45,000.00	\$6,000.00
Splash Landing Pool - Life Guard Stands	21	25	\$12,500.00	\$2,000.00
Splash Landing Pool - Lighting	21	25	\$11,550.00	\$1,848.00
Splash Landing Pool - Mastic	0	4	\$2,847.50	\$2,847.50
Splash Landing Pool - Painting, Wrought Iron	5	9	\$10,640.00	\$4,728.89
Splash Landing Pool - Plumbing Fixtures	26	30	\$19,900.00	\$2,653.33
Splash Landing Pool - Pool Structures	26	30	\$72,500.00	\$9,666.67
Splash Landing Pool - Pumps	18	22	\$16,500.00	\$3,000.00
Splash Landing Pool - Replaster & Tile Replace	8	12	\$84,354.00	\$28,118.00
Splash Landing Pool - Roof, EPDM	16	20	\$15,000.00	\$3,000.00
Splash Landing Pool - Water Heater	8	12	\$3,500.00	\$1,166.67
Sub Total	0-26	4-32	\$2,526,761.66	\$1,284,799.26
<u>040 Parks</u>				
24th Avenue Park - Benches	5	25	\$3,250.00	\$2,600.00
24th Avenue Park - Shade Structure	5	25	\$10,000.00	\$8,000.00
24th Avenue Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
29th Avenue Median - Benches	5	25	\$13,000.00	\$10,400.00
29th Avenue Median - Lighting	6	26	\$84,000.00	\$64,615.38

Master Community Association, Inc.

Calculation of Percent Funded

Sorted by Primary Category

	Remaining Life	Useful Life	Current Cost	Fully Funded Balance
29th Avenue Median - Structure, Unfunded	n.a.	n.a.	\$0.00	\$0.00
29th Avenue Median - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
35th Avenue Median - Benches	5	25	\$9,750.00	\$7,800.00
35th Avenue Median - Lighting	6	26	\$36,000.00	\$27,692.31
35th Avenue Median - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Arc Park - Benches	5	25	\$7,800.00	\$6,240.00
Arc Park - Play Structure, Small	5	25	\$15,000.00	\$12,000.00
Arc Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Arrowhead Park - Benches	5	25	\$1,950.00	\$1,560.00
Arrowhead Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Aviator Park - 2 Swing, Swing Set	5	25	\$1,200.00	\$960.00
Aviator Park - Benches	5	25	\$650.00	\$520.00
Aviator Park - Grills	2	22	\$1,400.00	\$1,272.73
Aviator Park - Picnic Tables	5	25	\$750.00	\$600.00
Aviator Park - Play Structure, Small	5	25	\$10,500.00	\$8,400.00
Aviator Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Beeler Park - Benches	23	25	\$7,150.00	\$572.00
Beeler Park - Fencing, Wood Solid Board	23	25	\$1,840.00	\$147.20
Beeler Park - Grills	20	22	\$2,800.00	\$254.55
Beeler Park - Lounge Chairs	23	25	\$4,400.00	\$352.00
Beeler Park - Tables	23	25	\$5,500.00	\$440.00
Beeler Park - Trash Receptacles	23	25	\$4,050.00	\$324.00
Beeler Park - Wood Bridge, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Beeler Park - Wood Structures	20	22	\$7,000.00	\$636.36
Central Park - Lighting	6	26	\$22,400.00	\$17,230.77
Central Park - Structure, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Constellation Park - 3 Swing, Swing Set	5	25	\$2,500.00	\$2,000.00
Constellation Park - Benches	5	25	\$2,600.00	\$2,080.00
Constellation Park - Play Structure, Medium	5	25	\$12,500.00	\$10,000.00
Constellation Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
F15 Park - 4 Swing, Swing Set	5	25	\$3,000.00	\$2,400.00
F15 Park - Benches	5	25	\$1,300.00	\$1,040.00
F15 Park - Lighting	6	26	\$1,400.00	\$1,076.92
F15 Park - Picnic Tables	5	25	\$1,500.00	\$1,200.00
F15 Park - Play Structure, Large	5	25	\$20,000.00	\$16,000.00
F15 Park - Play Structure, Medium	5	25	\$15,000.00	\$12,000.00
F15 Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00

Master Community Association, Inc.

Calculation of Percent Funded

Sorted by Primary Category

	Remaining Life	Useful Life	Current Cost	Fully Funded Balance
F18(A) Park - 3 Swing, Swing Set	5	25	\$2,500.00	\$2,000.00
F18(A) Park - Benches	5	25	\$5,200.00	\$4,160.00
F18(A) Park - Play Structure, Medium	5	25	\$3,000.00	\$2,400.00
F18(A) Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
F18(B) Park - Benches	5	25	\$6,500.00	\$5,200.00
F18(B) Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
F18(C) Park - Benches	5	25	\$5,200.00	\$4,160.00
F18(C) Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
F18(D) Park - Benches	5	25	\$4,550.00	\$3,640.00
F18(D) Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
F54 Park - Benches	21	25	\$2,750.00	\$440.00
F54 Park - Grills	18	22	\$2,800.00	\$509.09
F54 Park - Lighting	26	30	\$42,500.00	\$5,666.67
F54 Park - Picnic Tables	21	25	\$2,250.00	\$360.00
F54 Park - Play Structures	21	25	\$37,500.00	\$6,000.00
F54 Park - Swing Set	21	25	\$2,400.00	\$384.00
F54 Park - Trash Receptacle	21	25	\$1,800.00	\$288.00
Fall Park - Benches	5	25	\$2,600.00	\$2,080.00
Fall Park - Shade Structure	5	25	\$10,000.00	\$8,000.00
Fall Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Fountain Area - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Fountain Area - Benches	5	25	\$5,200.00	\$4,160.00
Fountain Area - Filter, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Fountain Area - Filter, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Fountain Area - Picnic Tables	5	25	\$4,500.00	\$3,600.00
Fountain Area - Pumps, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Heritage Park - Benches	5	25	\$3,900.00	\$3,120.00
Heritage Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Jet Stream Park - 3 Swing, Swing Set	5	25	\$2,500.00	\$2,000.00
Jet Stream Park - Benches	5	25	\$1,950.00	\$1,560.00
Jet Stream Park - Lighting	6	26	\$1,050.00	\$807.69
Jet Stream Park - Picnic Tables	5	25	\$750.00	\$600.00
Jet Stream Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Maverick Park - Benches	16	25	\$1,650.00	\$594.00
Maverick Park - Play Structures	16	25	\$22,500.00	\$8,100.00
Measurement Park - Benches	5	25	\$1,950.00	\$1,560.00
Measurement Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00

Master Community Association, Inc.

Calculation of Percent Funded

Sorted by Primary Category

	Remaining Life	Useful Life	Current Cost	Fully Funded Balance
Parks - Fountain Area - A/C Unit, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Puddle Jumper Park - Grills	2	22	\$1,400.00	\$1,272.73
Puddle Jumper Park - Picnic Tables	5	25	\$1,500.00	\$1,200.00
Puddle Jumper Park - Play Structure, Small	5	25	\$12,000.00	\$9,600.00
Puddle Jumper Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Runway 35 Park - Benches	16	25	\$1,650.00	\$594.00
Runway 35 Park - Grills	13	22	\$5,600.00	\$2,290.91
Runway 35 Park - Picnic Tables	16	25	\$1,500.00	\$540.00
Runway 35 Park - Ping Pong Tables, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Runway 35 Park - Play Structures	16	25	\$32,000.00	\$11,520.00
Runway 35 Park - Swing Set	16	25	\$1,200.00	\$432.00
Runway 35 Park - Trash Receptacle	16	25	\$900.00	\$324.00
Sail Park - Benches	5	25	\$3,900.00	\$3,120.00
Sail Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Song Bird Park - Benches	5	25	\$1,950.00	\$1,560.00
Song Bird Park - Shade Structure	5	25	\$10,000.00	\$8,000.00
Song Bird Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Splash Landing Park - Benches	21	25	\$1,100.00	\$176.00
Splash Landing Park - Decks & Railings	26	30	\$49,530.00	\$6,604.00
Splash Landing Park - Fencing, Softball Field	26	30	\$12,000.00	\$1,600.00
Splash Landing Park - Picnic Tables	21	25	\$750.00	\$120.00
Splash Landing Park - Play Structures	21	25	\$58,000.00	\$9,280.00
Splash Landing Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Spring Park - Benches	5	25	\$9,100.00	\$7,280.00
Spring Park - Shade Structure	5	25	\$10,000.00	\$8,000.00
Spring Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Square Park - Benches	5	25	\$5,200.00	\$4,160.00
Square Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Summer Park - Benches	5	25	\$1,300.00	\$1,040.00
Summer Park - Play Structure, Large	5	25	\$25,000.00	\$20,000.00
Summer Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Terra Park - Benches	5	25	\$1,300.00	\$1,040.00
Terra Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
The Green Park - Benches	5	25	\$7,800.00	\$6,240.00
The Green Park - Fencing	10	30	\$19,342.00	\$12,894.67
The Green Park - Lighting	6	26	\$36,750.00	\$28,269.23
The Green Park - Painting, fencing	0	5	\$6,793.50	\$6,793.50

Master Community Association, Inc.

Calculation of Percent Funded

Sorted by Primary Category

	Remaining Life	Useful Life	Current Cost	Fully Funded Balance
The Green Park - Picnic Tables	5	25	\$4,500.00	\$3,600.00
The Green Park - Signs	6	26	\$3,000.00	\$2,307.69
The Green Park - Structure, Canopy	5	25	\$8,500.00	\$6,800.00
The Green Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Winter Park - Benches	5	25	\$1,950.00	\$1,560.00
Winter Park - Trash Receptacle, Unfunded	n.a.	n.a.	\$0.00	\$0.00
Sub Total	0-26	5-30	\$823,205.50	\$460,022.40
Contingency	n.a.	n.a.	n.a.	\$59,326.08
Total	0-26	1-32	\$3,618,681.49	\$2,036,862.07
Anticipated Reserve Balance				\$1,200,000.00
Percent Funded				58.91%

Master Community Association, Inc.

Management / Accounting Summary

Directed Cash Flow Calculation Method; Sorted by Primary Category

	Balance at Fiscal Year Beginning	Monthly Member Contribution	Monthly Interest Contribution	Total Monthly Contribution
<u>010 Concrete</u>				
Grounds - Concrete	\$151,151.83	\$17,334.24	\$8.90	\$17,343.14
Sub Total	\$151,151.83	\$17,334.24	\$8.90	\$17,343.14
<u>015 Tree Replacement</u>				
Grounds - Tree Replacement	\$50,000.00	\$5,734.05	\$2.95	\$5,736.99
Sub Total	\$50,000.00	\$5,734.05	\$2.95	\$5,736.99
<u>020 Irrigation Equipment</u>				
Irrigation Equipment - Backflow Devices	\$7,562.50	\$867.27	\$0.44	\$867.72
Irrigation Equipment - Controllers, Replacement	\$15,000.00	\$1,720.21	\$0.88	\$1,721.10
Irrigation Equipment - Controllers, Upgrades	\$9,000.00	\$1,092.23	\$1.69	\$1,093.92
Sub Total	\$31,562.50	\$3,679.72	\$3.01	\$3,682.73
<u>030 Pools</u>				
Aviator Pool - Asphalt, Overlay	\$0.00	\$171.22	\$0.09	\$171.31
Aviator Pool - Asphalt, Repair	\$548.18	\$22.65	\$0.08	\$22.72
Aviator Pool - Asphalt, Slurry Seal	\$1,180.70	\$48.78	\$0.17	\$48.95
Aviator Pool - Benches	\$600.00	\$5.19	\$0.08	\$5.26
Aviator Pool - Cabinets	\$5,280.00	\$45.64	\$0.69	\$46.33
Aviator Pool - Doors, Roll Down	\$4,320.00	\$37.34	\$0.56	\$37.90
Aviator Pool - Drinking Fountains	\$2,880.00	\$24.90	\$0.38	\$25.27
Aviator Pool - Fencing, Wood Solid Board	\$806.40	\$6.97	\$0.11	\$7.08
Aviator Pool - Fencing, Wrought Iron	\$0.00	\$498.81	\$0.26	\$499.07
Aviator Pool - Filters	\$11,818.18	\$99.76	\$1.54	\$101.30
Aviator Pool - Grills	\$2,545.45	\$21.49	\$0.33	\$21.82
Aviator Pool - Heater	\$0.00	\$571.81	\$0.29	\$572.10
Aviator Pool - Life Guard Stands	\$8,000.00	\$69.16	\$1.04	\$70.20
Aviator Pool - Lighting	\$4,840.00	\$41.84	\$0.62	\$42.46
Aviator Pool - Mastic	\$2,197.25	\$65.21	\$0.03	\$65.25
Aviator Pool - Painting, Wrought Iron	\$5,748.75	\$170.62	\$0.09	\$170.71
Aviator Pool - Plumbing Fixtures	\$0.00	\$236.35	\$0.12	\$236.47
Aviator Pool - Pool Cleaner	\$3,181.82	\$26.86	\$0.41	\$27.27
Aviator Pool - Portable Pool Cleaner	\$2,727.27	\$23.02	\$0.35	\$23.38
Aviator Pool - Pumps	\$5,454.55	\$46.04	\$0.71	\$46.75
Aviator Pool - Replaster & Tile Replace	\$43,194.08	\$855.04	\$5.86	\$860.90
Aviator Pool - Roof, EPDM	\$0.00	\$110.75	\$0.05	\$110.80

Master Community Association, Inc.

Management / Accounting Summary

Directed Cash Flow Calculation Method; Sorted by Primary Category

	Balance at Fiscal Year Beginning	Monthly Member Contribution	Monthly Interest Contribution	Total Monthly Contribution
Aviator Pool - Sign, Monument/Directory	\$0.00	\$38.83	\$0.02	\$38.85
Aviator Pool - Trash Receptacles, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Aviator Pool - Water Heater	\$1,023.02	\$21.36	\$0.14	\$21.50
Aviator Pool - Wood Structure	\$18,750.00	\$160.81	\$2.44	\$163.25
F15 Pool - Asphalt, Overlay	\$0.00	\$145.51	\$0.08	\$145.58
F15 Pool - Asphalt, Repair	\$225.81	\$9.63	\$0.03	\$9.67
F15 Pool - Asphalt, Slurry Seal	\$486.36	\$20.75	\$0.08	\$20.83
F15 Pool - Benches	\$1,800.00	\$15.56	\$0.24	\$15.80
F15 Pool - Cabinets/Counters	\$0.00	\$203.14	\$0.11	\$203.25
F15 Pool - Doors, Roll Down	\$0.00	\$50.26	\$0.02	\$50.28
F15 Pool - Drinking Fountain, Chilled	\$1,745.45	\$17.86	\$0.23	\$18.08
F15 Pool - Fencing, Wood Solid Board	\$0.00	\$95.50	\$0.05	\$95.55
F15 Pool - Fencing, Wrought Iron	\$42,666.67	\$422.03	\$5.57	\$427.60
F15 Pool - Filter	\$36,000.00	\$362.17	\$4.71	\$366.88
F15 Pool - Grills	\$2,036.36	\$20.84	\$0.27	\$21.10
F15 Pool - Heater	\$0.00	\$474.43	\$0.25	\$474.68
F15 Pool - Life Guard Stands	\$0.00	\$104.71	\$0.05	\$104.76
F15 Pool - Lighting	\$0.00	\$260.38	\$0.13	\$260.51
F15 Pool - Mastic	\$1,721.25	\$51.09	\$0.02	\$51.11
F15 Pool - Painting, Wrought Iron	\$8,778.00	\$260.53	\$0.13	\$260.66
F15 Pool - Picnic Tables	\$0.00	\$47.47	\$0.02	\$47.49
F15 Pool - Plumbing Fixtures	\$0.00	\$262.47	\$0.14	\$262.61
F15 Pool - Pool Cleaner	\$2,545.45	\$26.04	\$0.33	\$26.38
F15 Pool - Portable Pool Cleaner	\$2,222.22	\$21.98	\$0.29	\$22.27
F15 Pool - Pumps	\$9,066.67	\$89.68	\$1.18	\$90.86
F15 Pool - Replaster & Tile Replace	\$0.00	\$1,344.90	\$0.69	\$1,345.59
F15 Pool - Roof, EPDM	\$0.00	\$121.13	\$0.06	\$121.19
F15 Pool - Sign, Monument/Directory	\$0.00	\$38.83	\$0.02	\$38.85
F15 Pool - Trash Receptacles, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
F15 Pool - Water Heater	\$0.00	\$40.89	\$0.02	\$40.91
Jet Stream Pool - Asphalt, Overlay	\$0.00	\$35.64	\$0.02	\$35.66
Jet Stream Pool - Asphalt, Repair	\$141.02	\$4.42	\$0.02	\$4.44
Jet Stream Pool - Asphalt, Slurry Seal	\$303.74	\$9.51	\$0.04	\$9.55
Jet Stream Pool - Bench	\$0.00	\$7.59	\$0.00	\$7.59
Jet Stream Pool - Ceramic Tile, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Jet Stream Pool - Counters	\$0.00	\$40.89	\$0.02	\$40.91

Master Community Association, Inc.

Management / Accounting Summary

Directed Cash Flow Calculation Method; Sorted by Primary Category

	Balance at Fiscal Year Beginning	Monthly Member Contribution	Monthly Interest Contribution	Total Monthly Contribution
Jet Stream Pool - Doors, Roll Down	\$0.00	\$105.13	\$0.05	\$105.19
Jet Stream Pool - Drinking Fountains	\$0.00	\$37.27	\$0.02	\$37.29
Jet Stream Pool - Fencing, Wrought Iron	\$22,746.11	\$252.94	\$2.99	\$255.93
Jet Stream Pool - Filters	\$13,195.96	\$982.32	\$2.16	\$984.48
Jet Stream Pool - Grills	\$0.00	\$43.49	\$0.02	\$43.51
Jet Stream Pool - Heater	\$0.00	\$385.48	\$0.19	\$385.68
Jet Stream Pool - Life Guard Stands	\$0.00	\$116.82	\$0.06	\$116.88
Jet Stream Pool - Lighting	\$0.00	\$176.39	\$0.09	\$176.48
Jet Stream Pool - Mastic	\$1,763.75	\$106.97	\$0.28	\$107.25
Jet Stream Pool - Painting, Wrought Iron	\$4,156.25	\$123.36	\$0.06	\$123.42
Jet Stream Pool - Plumbing Fixtures	\$0.00	\$225.45	\$0.12	\$225.57
Jet Stream Pool - Pool Cleaner	\$3,062.50	\$33.46	\$0.40	\$33.86
Jet Stream Pool - Portable Pool Cleaner	\$2,187.50	\$23.90	\$0.29	\$24.19
Jet Stream Pool - Pumps	\$5,687.50	\$62.15	\$0.74	\$62.89
Jet Stream Pool - Replaster & Tile Replace	\$64,799.93	\$701.90	\$8.49	\$710.40
Jet Stream Pool - Roof, EPDM	\$10,500.00	\$118.82	\$1.38	\$120.20
Jet Stream Pool - Sign, Monument/Directory	\$0.00	\$31.77	\$0.02	\$31.79
Jet Stream Pool - Trash Receptacles, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Jet Stream Pool - Water Heater	\$1,750.00	\$40.05	\$0.24	\$40.28
Maverick Pool - Benches	\$0.00	\$6.37	\$0.00	\$6.37
Maverick Pool - Cabinets/Counters	\$0.00	\$117.33	\$0.06	\$117.39
Maverick Pool - Concrete, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Maverick Pool - Doors, Roll Down	\$0.00	\$45.83	\$0.02	\$45.85
Maverick Pool - Fencing, Wrought Iron	\$0.00	\$224.01	\$0.12	\$224.12
Maverick Pool - Filters	\$0.00	\$454.79	\$0.24	\$455.02
Maverick Pool - Grills	\$0.00	\$28.30	\$0.01	\$28.31
Maverick Pool - Heater	\$0.00	\$307.14	\$0.16	\$307.30
Maverick Pool - Life Guard Stands	\$0.00	\$42.43	\$0.02	\$42.46
Maverick Pool - Mastic	\$2,915.50	\$86.53	\$0.04	\$86.57
Maverick Pool - Painting, Wrought Iron	\$1,480.50	\$177.66	\$0.28	\$177.94
Maverick Pool - Plumbing Fixtures	\$0.00	\$153.57	\$0.08	\$153.64
Maverick Pool - Pumps	\$0.00	\$125.65	\$0.06	\$125.72
Maverick Pool - Replaster & Tile Replace	\$65,963.25	\$1,034.34	\$8.80	\$1,043.15
Maverick Pool - Roof, EPDM	\$0.00	\$175.22	\$0.09	\$175.31
Maverick Pool - Shade Structures	\$0.00	\$518.72	\$0.27	\$518.99
Maverick Pool - Sign, Monument/Directory	\$0.00	\$22.38	\$0.01	\$22.40

Master Community Association, Inc.

Management / Accounting Summary

Directed Cash Flow Calculation Method; Sorted by Primary Category

	Balance at Fiscal Year Beginning	Monthly Member Contribution	Monthly Interest Contribution	Total Monthly Contribution
Maverick Pool - Trash Receptacles, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Maverick Pool - Water Heater	\$2,625.00	\$41.16	\$0.35	\$41.52
Puddle Jumper Pool - Asphalt, Overlay	\$0.00	\$410.07	\$0.22	\$410.29
Puddle Jumper Pool - Asphalt, Repair	\$810.03	\$33.46	\$0.12	\$33.58
Puddle Jumper Pool - Asphalt, Slurry Seal	\$1,744.68	\$72.08	\$0.26	\$72.34
Puddle Jumper Pool - Bench	\$0.00	\$11.41	\$0.01	\$11.42
Puddle Jumper Pool - Cabinets/Counters	\$0.00	\$173.74	\$0.09	\$173.83
Puddle Jumper Pool - Ceramic Tile, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Puddle Jumper Pool - Drinking Fountains	\$2,400.00	\$25.99	\$0.01	\$26.00
Puddle Jumper Pool - Fencing, Wrought Iron	\$0.00	\$355.37	\$0.18	\$355.55
Puddle Jumper Pool - Filters	\$36,818.18	\$340.05	\$4.79	\$344.84
Puddle Jumper Pool - Grills	\$2,290.91	\$21.16	\$0.30	\$21.46
Puddle Jumper Pool - Heater	\$0.00	\$487.26	\$0.25	\$487.50
Puddle Jumper Pool - Life Guard Stands	\$0.00	\$175.50	\$0.09	\$175.58
Puddle Jumper Pool - Lighting	\$0.00	\$295.71	\$0.15	\$295.86
Puddle Jumper Pool - Mastic	\$913.75	\$55.42	\$0.14	\$55.56
Puddle Jumper Pool - Painting, Wrought Iron	\$4,725.00	\$140.24	\$0.08	\$140.31
Puddle Jumper Pool - Plumbing Fixtures	\$0.00	\$224.14	\$0.12	\$224.26
Puddle Jumper Pool - Pool Cleaner	\$2,863.64	\$26.45	\$0.38	\$26.82
Puddle Jumper Pool - Portable Pool Cleaner	\$2,454.55	\$22.67	\$0.32	\$22.99
Puddle Jumper Pool - Pumps	\$19,000.00	\$146.48	\$0.08	\$146.56
Puddle Jumper Pool - Replaster & Tile Replace	\$0.00	\$1,026.09	\$0.53	\$1,026.61
Puddle Jumper Pool - Roof, EPDM	\$13,500.00	\$122.66	\$1.75	\$124.41
Puddle Jumper Pool - Sign, Monument/Directory	\$1,875.00	\$17.60	\$0.25	\$17.85
Puddle Jumper Pool - Trash Receptacles, Unfun	\$0.00	\$0.00	\$0.00	\$0.00
Puddle Jumper Pool - Water Heater	\$3,208.33	\$41.92	\$0.42	\$42.34
Runway 35 Pool - Bench	\$0.00	\$6.37	\$0.00	\$6.37
Runway 35 Pool - Cabinets/Counters	\$0.00	\$117.33	\$0.06	\$117.39
Runway 35 Pool - Ceramic Tile, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Runway 35 Pool - Diving Board	\$0.00	\$175.22	\$0.09	\$175.31
Runway 35 Pool - Doors, Roll Down	\$0.00	\$45.83	\$0.02	\$45.85
Runway 35 Pool - Drinking Fountains	\$0.00	\$20.37	\$0.01	\$20.38
Runway 35 Pool - Fencing, Wood Solid Board	\$0.00	\$15.48	\$0.01	\$15.49
Runway 35 Pool - Fencing, Wrought Iron	\$0.00	\$261.80	\$0.14	\$261.94
Runway 35 Pool - Filters	\$0.00	\$606.38	\$0.31	\$606.69
Runway 35 Pool - Grill	\$0.00	\$14.15	\$0.01	\$14.16

Master Community Association, Inc.

Management / Accounting Summary

Directed Cash Flow Calculation Method; Sorted by Primary Category

	Balance at Fiscal Year Beginning	Monthly Member Contribution	Monthly Interest Contribution	Total Monthly Contribution
Runway 35 Pool - Heater	\$0.00	\$307.14	\$0.16	\$307.30
Runway 35 Pool - Life Guard Stands	\$0.00	\$84.87	\$0.04	\$84.91
Runway 35 Pool - Lighting	\$0.00	\$93.78	\$0.04	\$93.82
Runway 35 Pool - Mastic	\$535.50	\$64.26	\$0.10	\$64.36
Runway 35 Pool - Painting, Wrought Iron	\$1,622.25	\$194.67	\$0.30	\$194.98
Runway 35 Pool - Plumbing Fixtures	\$0.00	\$153.57	\$0.08	\$153.64
Runway 35 Pool - Pumps	\$0.00	\$74.00	\$0.04	\$74.04
Runway 35 Pool - Replaster & Tile Replace	\$62,739.00	\$983.79	\$8.37	\$992.16
Runway 35 Pool - Roof, EPDM	\$0.00	\$175.22	\$0.09	\$175.31
Runway 35 Pool - Scoreboard, Electronic	\$3,000.00	\$47.04	\$0.40	\$47.44
Runway 35 Pool - Shade Structures	\$0.00	\$259.36	\$0.13	\$259.49
Runway 35 Pool - Sign, Monument/Directory	\$0.00	\$22.38	\$0.01	\$22.40
Runway 35 Pool - Trash Receptacles, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Runway 35 Pool - Water Heater	\$2,625.00	\$41.16	\$0.35	\$41.52
Splash Landing Pool - Cabinets/Counters	\$0.00	\$71.84	\$0.03	\$71.87
Splash Landing Pool - Ceramic Tile, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Splash Landing Pool - Concrete, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Splash Landing Pool - Dero Fixit Station	\$0.00	\$37.90	\$0.02	\$37.92
Splash Landing Pool - Doors, Roll Down	\$0.00	\$36.86	\$0.02	\$36.88
Splash Landing Pool - Drinking Fountains	\$0.00	\$16.38	\$0.01	\$16.39
Splash Landing Pool - Fencing, Wood Solid Boa	\$0.00	\$33.42	\$0.02	\$33.44
Splash Landing Pool - Fencing, Wrought Iron	\$0.00	\$261.10	\$0.13	\$261.22
Splash Landing Pool - Filters	\$0.00	\$462.58	\$0.24	\$462.82
Splash Landing Pool - Grills	\$0.00	\$43.17	\$0.02	\$43.20
Splash Landing Pool - Heater	\$0.00	\$261.56	\$0.13	\$261.69
Splash Landing Pool - Life Guard Stands	\$0.00	\$85.32	\$0.04	\$85.36
Splash Landing Pool - Lighting	\$0.00	\$78.83	\$0.04	\$78.87
Splash Landing Pool - Mastic	\$2,847.50	\$84.51	\$0.04	\$84.56
Splash Landing Pool - Painting, Wrought Iron	\$4,728.89	\$154.45	\$0.68	\$155.13
Splash Landing Pool - Plumbing Fixtures	\$0.00	\$115.67	\$0.06	\$115.73
Splash Landing Pool - Pool Structures	\$0.00	\$421.40	\$0.22	\$421.62
Splash Landing Pool - Pumps	\$0.00	\$127.21	\$0.06	\$127.27
Splash Landing Pool - Replaster & Tile Replace	\$0.00	\$1,310.07	\$0.68	\$1,310.75
Splash Landing Pool - Roof, EPDM	\$0.00	\$127.30	\$0.06	\$127.37
Splash Landing Pool - Water Heater	\$0.00	\$54.36	\$0.03	\$54.39

Master Community Association, Inc.

Management / Accounting Summary

Directed Cash Flow Calculation Method; Sorted by Primary Category

	Balance at Fiscal Year Beginning	Monthly Member Contribution	Monthly Interest Contribution	Total Monthly Contribution
Sub Total	\$608,370.64	\$26,928.91	\$83.34	\$27,012.25
040 Parks				
24th Avenue Park - Benches	\$2,600.00	\$22.48	\$0.33	\$22.81
24th Avenue Park - Shade Structure	\$8,000.00	\$69.16	\$1.04	\$70.20
24th Avenue Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
29th Avenue Median - Benches	\$10,400.00	\$89.90	\$1.35	\$91.26
29th Avenue Median - Lighting	\$0.00	\$1,700.46	\$0.87	\$1,701.33
29th Avenue Median - Structure, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
29th Avenue Median - Trash Receptacle, Unfun	\$0.00	\$0.00	\$0.00	\$0.00
35th Avenue Median - Benches	\$7,800.00	\$67.43	\$1.01	\$68.44
35th Avenue Median - Lighting	\$27,692.31	\$241.29	\$3.60	\$244.90
35th Avenue Median - Trash Receptacle, Unfun	\$0.00	\$0.00	\$0.00	\$0.00
Arc Park - Benches	\$6,240.00	\$53.94	\$0.81	\$54.75
Arc Park - Play Structure, Small	\$12,000.00	\$103.74	\$1.56	\$105.29
Arc Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Arrowhead Park - Benches	\$1,560.00	\$13.49	\$0.20	\$13.69
Arrowhead Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Aviator Park - 2 Swing, Swing Set	\$960.00	\$8.30	\$0.13	\$8.43
Aviator Park - Benches	\$520.00	\$4.50	\$0.06	\$4.56
Aviator Park - Grills	\$1,272.73	\$10.74	\$0.16	\$10.90
Aviator Park - Picnic Tables	\$600.00	\$5.19	\$0.08	\$5.26
Aviator Park - Play Structure, Small	\$8,400.00	\$72.61	\$1.10	\$73.71
Aviator Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Beeler Park - Benches	\$0.00	\$45.52	\$0.02	\$45.54
Beeler Park - Fencing, Wood Solid Board	\$0.00	\$11.71	\$0.01	\$11.72
Beeler Park - Grills	\$0.00	\$19.85	\$0.01	\$19.86
Beeler Park - Lounge Chairs	\$0.00	\$28.01	\$0.01	\$28.02
Beeler Park - Tables	\$0.00	\$35.01	\$0.02	\$35.03
Beeler Park - Trash Receptacles	\$0.00	\$25.78	\$0.01	\$25.79
Beeler Park - Wood Bridge, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Beeler Park - Wood Structures	\$0.00	\$49.63	\$0.02	\$49.65
Central Park - Lighting	\$17,230.77	\$150.14	\$2.24	\$152.38
Central Park - Structure, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Constellation Park - 3 Swing, Swing Set	\$2,000.00	\$17.29	\$0.26	\$17.55
Constellation Park - Benches	\$2,080.00	\$17.98	\$0.27	\$18.25

Master Community Association, Inc.

Management / Accounting Summary

Directed Cash Flow Calculation Method; Sorted by Primary Category

	Balance at Fiscal Year Beginning	Monthly Member Contribution	Monthly Interest Contribution	Total Monthly Contribution
Constellation Park - Play Structure, Medium	\$10,000.00	\$86.45	\$1.30	\$87.75
Constellation Park - Trash Receptacle, Unfunde	\$0.00	\$0.00	\$0.00	\$0.00
F15 Park - 4 Swing, Swing Set	\$2,400.00	\$20.75	\$0.31	\$21.06
F15 Park - Benches	\$1,040.00	\$8.99	\$0.14	\$9.13
F15 Park - Lighting	\$1,076.92	\$9.38	\$0.14	\$9.52
F15 Park - Picnic Tables	\$1,200.00	\$10.37	\$0.15	\$10.52
F15 Park - Play Structure, Large	\$16,000.00	\$138.31	\$2.07	\$140.39
F15 Park - Play Structure, Medium	\$12,000.00	\$103.74	\$1.56	\$105.29
F15 Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
F18(A) Park - 3 Swing, Swing Set	\$2,000.00	\$17.29	\$0.26	\$17.55
F18(A) Park - Benches	\$4,160.00	\$35.96	\$0.54	\$36.50
F18(A) Park - Play Structure, Medium	\$2,400.00	\$20.75	\$0.31	\$21.06
F18(A) Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
F18(B) Park - Benches	\$5,200.00	\$44.95	\$0.68	\$45.63
F18(B) Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
F18(C) Park - Benches	\$4,160.00	\$35.96	\$0.54	\$36.50
F18(C) Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
F18(D) Park - Benches	\$3,640.00	\$31.47	\$0.47	\$31.94
F18(D) Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
F54 Park - Benches	\$0.00	\$18.77	\$0.01	\$18.78
F54 Park - Grills	\$0.00	\$21.59	\$0.01	\$21.60
F54 Park - Lighting	\$0.00	\$247.03	\$0.13	\$247.16
F54 Park - Picnic Tables	\$0.00	\$15.36	\$0.01	\$15.37
F54 Park - Play Structures	\$0.00	\$255.95	\$0.13	\$256.08
F54 Park - Swing Set	\$0.00	\$16.38	\$0.01	\$16.39
F54 Park - Trash Receptacle	\$0.00	\$12.29	\$0.01	\$12.30
Fall Park - Benches	\$2,080.00	\$17.98	\$0.27	\$18.25
Fall Park - Shade Structure	\$8,000.00	\$69.16	\$1.04	\$70.20
Fall Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Fountain Area - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Fountain Area - Benches	\$4,160.00	\$35.96	\$0.54	\$36.50
Fountain Area - Filter, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Fountain Area - Filter, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Fountain Area - Picnic Tables	\$3,600.00	\$31.12	\$0.47	\$31.59
Fountain Area - Pumps, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Heritage Park - Benches	\$3,120.00	\$26.97	\$0.41	\$27.38

Master Community Association, Inc.

Management / Accounting Summary

Directed Cash Flow Calculation Method; Sorted by Primary Category

	Balance at Fiscal Year Beginning	Monthly Member Contribution	Monthly Interest Contribution	Total Monthly Contribution
Heritage Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Jet Stream Park - 3 Swing, Swing Set	\$2,000.00	\$17.29	\$0.26	\$17.55
Jet Stream Park - Benches	\$1,560.00	\$13.49	\$0.20	\$13.69
Jet Stream Park - Lighting	\$807.69	\$7.04	\$0.11	\$7.15
Jet Stream Park - Picnic Tables	\$600.00	\$5.19	\$0.08	\$5.26
Jet Stream Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Maverick Park - Benches	\$0.00	\$14.00	\$0.01	\$14.01
Maverick Park - Play Structures	\$0.00	\$190.95	\$0.10	\$191.05
Measurement Park - Benches	\$1,560.00	\$13.49	\$0.20	\$13.69
Measurement Park - Trash Receptacle, Unfunde	\$0.00	\$0.00	\$0.00	\$0.00
Parks - Fountain Area - A/C Unit, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Puddle Jumper Park - Grills	\$1,272.73	\$10.74	\$0.16	\$10.90
Puddle Jumper Park - Picnic Tables	\$1,200.00	\$10.37	\$0.15	\$10.52
Puddle Jumper Park - Play Structure, Small	\$9,600.00	\$82.99	\$1.25	\$84.24
Puddle Jumper Park - Trash Receptacle, Unfun	\$0.00	\$0.00	\$0.00	\$0.00
Runway 35 Park - Benches	\$0.00	\$14.00	\$0.01	\$14.01
Runway 35 Park - Grills	\$0.00	\$56.60	\$0.03	\$56.63
Runway 35 Park - Picnic Tables	\$0.00	\$12.73	\$0.01	\$12.74
Runway 35 Park - Ping Pong Tables, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Runway 35 Park - Play Structures	\$0.00	\$271.57	\$0.14	\$271.71
Runway 35 Park - Swing Set	\$0.00	\$10.18	\$0.00	\$10.18
Runway 35 Park - Trash Receptacle	\$0.00	\$7.64	\$0.00	\$7.64
Sail Park - Benches	\$3,120.00	\$26.97	\$0.41	\$27.38
Sail Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Song Bird Park - Benches	\$1,560.00	\$13.49	\$0.20	\$13.69
Song Bird Park - Shade Structure	\$8,000.00	\$69.16	\$1.04	\$70.20
Song Bird Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Splash Landing Park - Benches	\$0.00	\$7.51	\$0.00	\$7.51
Splash Landing Park - Decks & Railings	\$0.00	\$287.89	\$0.15	\$288.04
Splash Landing Park - Fencing, Softball Field	\$0.00	\$69.75	\$0.03	\$69.78
Splash Landing Park - Picnic Tables	\$0.00	\$5.12	\$0.00	\$5.12
Splash Landing Park - Play Structures	\$0.00	\$395.87	\$0.20	\$396.07
Splash Landing Park - Trash Receptacle, Unfun	\$0.00	\$0.00	\$0.00	\$0.00
Spring Park - Benches	\$7,280.00	\$62.93	\$0.95	\$63.88
Spring Park - Shade Structure	\$8,000.00	\$69.16	\$1.04	\$70.20
Spring Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00

Master Community Association, Inc.

Management / Accounting Summary

Directed Cash Flow Calculation Method; Sorted by Primary Category

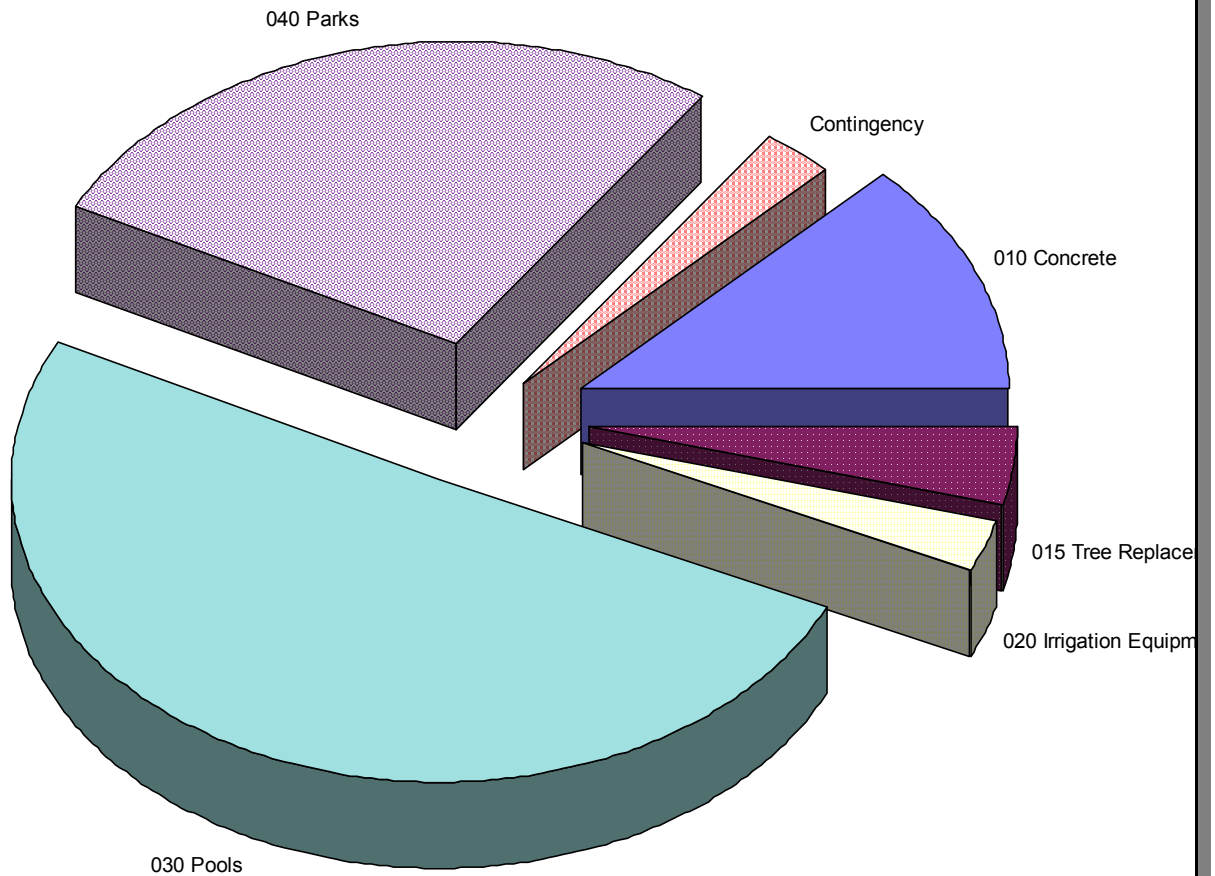
	Balance at Fiscal Year Beginning	Monthly Member Contribution	Monthly Interest Contribution	Total Monthly Contribution
Square Park - Benches	\$4,160.00	\$35.96	\$0.54	\$36.50
Square Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Summer Park - Benches	\$1,040.00	\$8.99	\$0.14	\$9.13
Summer Park - Play Structure, Large	\$20,000.00	\$172.89	\$2.60	\$175.49
Summer Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Terra Park - Benches	\$1,040.00	\$8.99	\$0.14	\$9.13
Terra Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
The Green Park - Benches	\$6,240.00	\$53.94	\$0.81	\$54.75
The Green Park - Fencing	\$0.00	\$245.78	\$0.13	\$245.91
The Green Park - Lighting	\$28,269.23	\$246.32	\$3.68	\$250.00
The Green Park - Painting, fencing	\$6,793.50	\$163.16	\$0.09	\$163.24
The Green Park - Picnic Tables	\$3,600.00	\$31.12	\$0.47	\$31.59
The Green Park - Signs	\$2,307.69	\$20.11	\$0.30	\$20.41
The Green Park - Structure, Canopy	\$6,800.00	\$58.78	\$0.88	\$59.66
The Green Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Winter Park - Benches	\$1,560.00	\$13.49	\$0.20	\$13.69
Winter Park - Trash Receptacle, Unfunded	\$0.00	\$0.00	\$0.00	\$0.00
Sub Total	\$323,963.57	\$7,002.70	\$43.41	\$7,046.11
Contingency	\$34,951.46	\$1,820.39	\$5.32	\$1,825.71
Total	\$1,200,000.00	\$62,500.00	\$146.94	\$62,646.94

Master Community Association, Inc.

Management / Accounting Charts

Directed Cash Flow Calculation Method; Sorted by Primary Category

Distribution of Current Reserve Fund

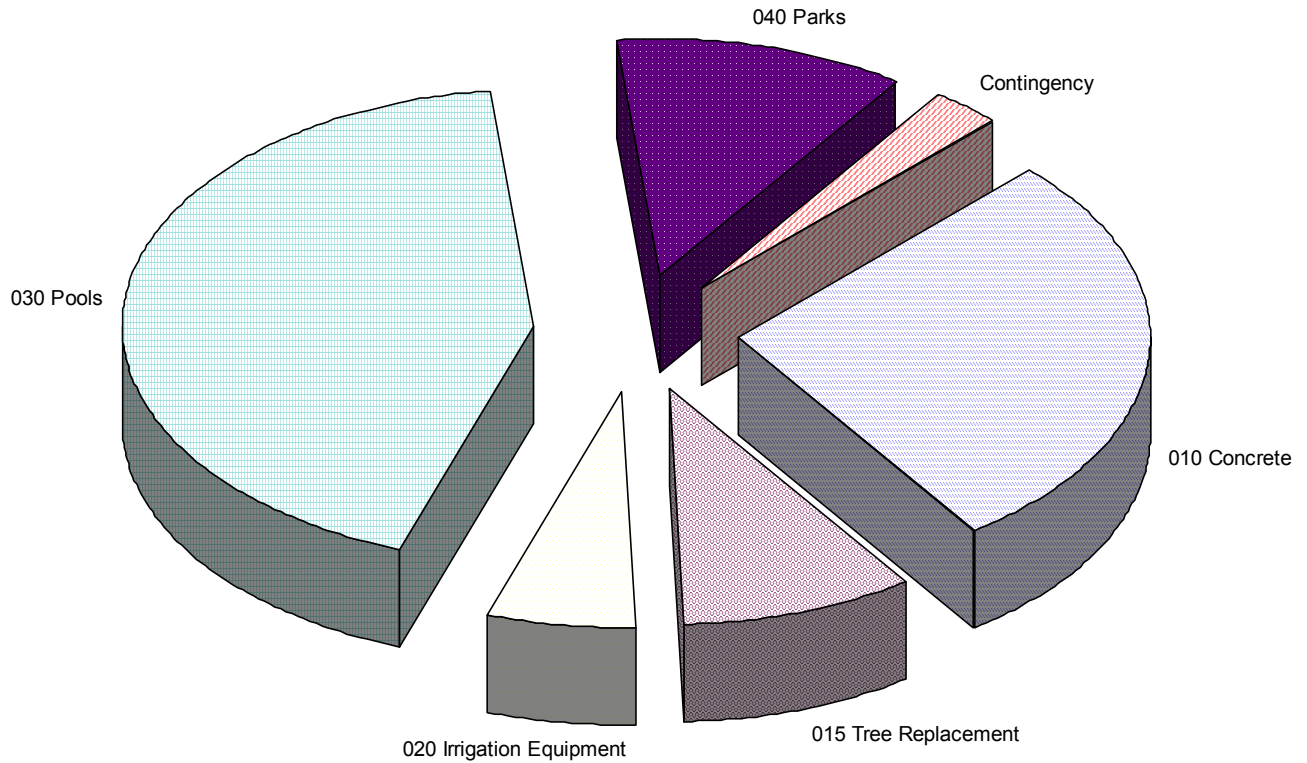


Master Community Association, Inc.

Management / Accounting Charts

Directed Cash Flow Calculation Method; Sorted by Primary Category

Monthly Member Contribution



Master Community Association, Inc.
Annual Expenditure Detail
Sorted by Description

2023 Fiscal Year

Aviator Pool - Mastic	\$2,197.25
Aviator Pool - Painting, Wrought Iron	\$5,748.75
F15 Pool - Mastic	\$1,721.25
F15 Pool - Painting, Wrought Iron	\$8,778.00
Grounds - Concrete	\$151,151.83
Grounds - Tree Replacement	\$50,000.00
Irrigation Equipment - Backflow Devices	\$7,562.50
Irrigation Equipment - Controllers, Replacement	\$15,000.00
Jet Stream Pool - Painting, Wrought Iron	\$4,156.25
Maverick Pool - Mastic	\$2,915.50
Puddle Jumper Pool - Drinking Fountains	\$2,400.00
Puddle Jumper Pool - Painting, Wrought Iron	\$4,725.00
Puddle Jumper Pool - Pumps	\$19,000.00
Splash Landing Pool - Mastic	\$2,847.50
The Green Park - Painting, fencing	\$6,793.50

Sub Total	\$284,997.33
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2024 Fiscal Year

Grounds - Concrete	\$154,930.63
Grounds - Tree Replacement	\$51,250.00
Irrigation Equipment - Backflow Devices	\$7,751.56
Irrigation Equipment - Controllers, Replacement	\$15,375.00
Jet Stream Pool - Asphalt, Repair	\$180.69
Jet Stream Pool - Asphalt, Slurry Seal	\$389.17
Jet Stream Pool - Replaster & Tile Replace	\$71,164.21
Puddle Jumper Pool - Water Heater	\$3,587.50

Sub Total	\$304,628.76
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2025 Fiscal Year

Aviator Park - Grills	\$1,470.88
Aviator Pool - Asphalt, Repair	\$959.89
Aviator Pool - Asphalt, Slurry Seal	\$2,067.46
Aviator Pool - Filters	\$13,658.13
Aviator Pool - Grills	\$2,941.75
Aviator Pool - Pool Cleaner	\$3,677.19
Aviator Pool - Portable Pool Cleaner	\$3,151.88
Aviator Pool - Pumps	\$6,303.75
F15 Pool - Fencing, Wrought Iron	\$50,430.00

Master Community Association, Inc.
Annual Expenditure Detail
Sorted by Description

F15 Pool - Portable Pool Cleaner	\$2,626.56
F15 Pool - Pumps	\$10,716.38
Grounds - Concrete	\$158,803.89
Grounds - Tree Replacement	\$52,531.25
Irrigation Equipment - Backflow Devices	\$7,945.35
Irrigation Equipment - Controllers, Replacement	\$15,759.38
Jet Stream Pool - Mastic	\$3,706.08
Jet Stream Pool - Pool Cleaner	\$3,677.19
Jet Stream Pool - Portable Pool Cleaner	\$2,626.56
Jet Stream Pool - Pumps	\$6,829.06
Puddle Jumper Park - Grills	\$1,470.88
Puddle Jumper Pool - Asphalt, Repair	\$1,418.40
Puddle Jumper Pool - Asphalt, Slurry Seal	\$3,055.01
Puddle Jumper Pool - Mastic	\$1,920.02
Puddle Jumper Pool - Roof, EPDM	\$15,759.38
Sub Total	\$373,506.29

2026 Fiscal Year

Grounds - Concrete	\$162,773.99
Grounds - Tree Replacement	\$53,844.53
Irrigation Equipment - Backflow Devices	\$8,143.99
Irrigation Equipment - Controllers, Replacement	\$16,153.36
Maverick Pool - Painting, Wrought Iron	\$6,377.35
Maverick Pool - Replaster & Tile Replace	\$94,713.61
Maverick Pool - Water Heater	\$3,769.12
Runway 35 Pool - Mastic	\$2,306.70
Runway 35 Pool - Painting, Wrought Iron	\$6,987.94
Runway 35 Pool - Replaster & Tile Replace	\$90,084.05
Runway 35 Pool - Scoreboard, Electronic	\$4,307.56
Runway 35 Pool - Water Heater	\$3,769.12
Sub Total	\$453,231.31

2027 Fiscal Year

Aviator Pool - Mastic	\$2,425.35
Aviator Pool - Painting, Wrought Iron	\$6,345.54
Aviator Pool - Wood Structure	\$24,835.79
F15 Pool - Filter	\$49,671.58
F15 Pool - Mastic	\$1,899.94
F15 Pool - Painting, Wrought Iron	\$9,689.27

Master Community Association, Inc.
Annual Expenditure Detail
Sorted by Description

Grounds - Concrete	\$166,843.34
Grounds - Tree Replacement	\$55,190.64
Irrigation Equipment - Backflow Devices	\$8,347.59
Irrigation Equipment - Controllers, Replacement	\$16,557.19
Irrigation Equipment - Controllers, Upgrades	\$49,671.58
Jet Stream Pool - Fencing, Wrought Iron	\$32,281.01
Jet Stream Pool - Painting, Wrought Iron	\$4,587.72
Maverick Pool - Mastic	\$3,218.17
Puddle Jumper Pool - Filters	\$49,671.58
Puddle Jumper Pool - Grills	\$3,090.68
Puddle Jumper Pool - Painting, Wrought Iron	\$5,215.52
Puddle Jumper Pool - Pool Cleaner	\$3,863.35
Puddle Jumper Pool - Portable Pool Cleaner	\$3,311.44
Splash Landing Pool - Mastic	\$3,143.11
Sub Total	\$499,860.38
2028 Fiscal Year	
24th Avenue Park - Benches	\$3,677.08
24th Avenue Park - Shade Structure	\$11,314.08
29th Avenue Median - Benches	\$14,708.31
35th Avenue Median - Benches	\$11,031.23
Arc Park - Benches	\$8,824.98
Arc Park - Play Structure, Small	\$16,971.12
Arrowhead Park - Benches	\$2,206.25
Aviator Park - 2 Swing, Swing Set	\$1,357.69
Aviator Park - Benches	\$735.42
Aviator Park - Picnic Tables	\$848.56
Aviator Park - Play Structure, Small	\$11,879.79
Aviator Pool - Benches	\$848.56
Aviator Pool - Cabinets	\$7,467.29
Aviator Pool - Doors, Roll Down	\$6,109.60
Aviator Pool - Drinking Fountains	\$4,073.07
Aviator Pool - Fencing, Wood Solid Board	\$1,140.46
Aviator Pool - Life Guard Stands	\$11,314.08
Aviator Pool - Lighting	\$6,845.02
Aviator Pool - Replaster & Tile Replace	\$83,777.38
Aviator Pool - Water Heater	\$2,036.53
Constellation Park - 3 Swing, Swing Set	\$2,828.52
Constellation Park - Benches	\$2,941.66

Master Community Association, Inc.
Annual Expenditure Detail
Sorted by Description

Constellation Park - Play Structure, Medium	\$14,142.60
F15 Park - 4 Swing, Swing Set	\$3,394.22
F15 Park - Benches	\$1,470.83
F15 Park - Picnic Tables	\$1,697.11
F15 Park - Play Structure, Large	\$22,628.16
F15 Park - Play Structure, Medium	\$16,971.12
F15 Pool - Asphalt, Repair	\$681.29
F15 Pool - Asphalt, Slurry Seal	\$1,467.39
F15 Pool - Benches	\$2,545.67
F18(A) Park - 3 Swing, Swing Set	\$2,828.52
F18(A) Park - Benches	\$5,883.32
F18(A) Park - Play Structure, Medium	\$3,394.22
F18(B) Park - Benches	\$7,354.15
F18(C) Park - Benches	\$5,883.32
F18(D) Park - Benches	\$5,147.91
Fall Park - Benches	\$2,941.66
Fall Park - Shade Structure	\$11,314.08
Fountain Area - Benches	\$5,883.32
Fountain Area - Picnic Tables	\$5,091.34
Grounds - Concrete	\$171,014.42
Grounds - Tree Replacement	\$56,570.41
Heritage Park - Benches	\$4,412.49
Irrigation Equipment - Backflow Devices	\$8,556.27
Irrigation Equipment - Controllers, Replacement	\$16,971.12
Jet Stream Park - 3 Swing, Swing Set	\$2,828.52
Jet Stream Park - Benches	\$2,206.25
Jet Stream Park - Picnic Tables	\$848.56
Measurement Park - Benches	\$2,206.25
Puddle Jumper Park - Picnic Tables	\$1,697.11
Puddle Jumper Park - Play Structure, Small	\$13,576.90
Sail Park - Benches	\$4,412.49
Song Bird Park - Benches	\$2,206.25
Song Bird Park - Shade Structure	\$11,314.08
Splash Landing Pool - Painting, Wrought Iron	\$12,038.18
Spring Park - Benches	\$10,295.81
Spring Park - Shade Structure	\$11,314.08
Square Park - Benches	\$5,883.32
Summer Park - Benches	\$1,470.83
Summer Park - Play Structure, Large	\$28,285.21

Master Community Association, Inc.

Annual Expenditure Detail

Sorted by Description

Terra Park - Benches	\$1,470.83
The Green Park - Benches	\$8,824.98
The Green Park - Painting, fencing	\$7,686.22
The Green Park - Picnic Tables	\$5,091.34
The Green Park - Structure, Canopy	\$9,616.97
Winter Park - Benches	\$2,206.25
Sub Total	\$736,662.09

2029 Fiscal Year

29th Avenue Median - Lighting	\$97,414.25
35th Avenue Median - Lighting	\$41,748.96
Central Park - Lighting	\$25,977.13
F15 Park - Lighting	\$1,623.57
F15 Pool - Drinking Fountain, Chilled	\$2,783.26
F15 Pool - Grills	\$3,247.14
F15 Pool - Pool Cleaner	\$4,058.93
Grounds - Concrete	\$175,289.78
Grounds - Tree Replacement	\$57,984.67
Irrigation Equipment - Backflow Devices	\$8,770.18
Irrigation Equipment - Controllers, Replacement	\$17,395.40
Jet Stream Park - Lighting	\$1,217.68
Jet Stream Pool - Asphalt, Repair	\$204.43
Jet Stream Pool - Asphalt, Slurry Seal	\$440.31
Jet Stream Pool - Filters	\$69,581.61
Jet Stream Pool - Mastic	\$4,090.82
Jet Stream Pool - Roof, EPDM	\$17,395.40
Jet Stream Pool - Water Heater	\$4,058.93
Puddle Jumper Pool - Mastic	\$2,119.34
Puddle Jumper Pool - Sign, Monument/Directory	\$2,899.23
The Green Park - Lighting	\$42,618.73
The Green Park - Signs	\$3,479.08
Sub Total	\$584,398.84

2030 Fiscal Year

Aviator Pool - Asphalt, Repair	\$1,086.03
Aviator Pool - Asphalt, Slurry Seal	\$2,339.14
F15 Pool - Replaster & Tile Replace	\$91,093.74
Grounds - Concrete	\$179,672.03
Grounds - Tree Replacement	\$59,434.29

Master Community Association, Inc.

Annual Expenditure Detail

Sorted by Description

Irrigation Equipment - Backflow Devices	\$8,989.44
Irrigation Equipment - Controllers, Replacement	\$17,830.29
Maverick Pool - Painting, Wrought Iron	\$7,039.40
Puddle Jumper Pool - Asphalt, Overlay	\$27,775.13
Puddle Jumper Pool - Asphalt, Repair	\$1,604.79
Puddle Jumper Pool - Asphalt, Slurry Seal	\$3,456.46
Puddle Jumper Pool - Bench	\$772.65
Puddle Jumper Pool - Cabinets/Counters	\$11,767.99
Puddle Jumper Pool - Life Guard Stands	\$11,886.86
Puddle Jumper Pool - Lighting	\$20,029.35
Runway 35 Pool - Mastic	\$2,546.16
Runway 35 Pool - Painting, Wrought Iron	\$7,713.38
Sub Total	\$455,037.12
2031 Fiscal Year	
Aviator Pool - Mastic	\$2,677.14
Aviator Pool - Painting, Wrought Iron	\$7,004.29
Aviator Pool - Sign, Monument/Directory	\$3,046.01
F15 Pool - Mastic	\$2,097.18
F15 Pool - Painting, Wrought Iron	\$10,695.14
F15 Pool - Sign, Monument/Directory	\$3,046.01
Grounds - Concrete	\$184,163.83
Grounds - Tree Replacement	\$60,920.14
Irrigation Equipment - Backflow Devices	\$9,214.17
Irrigation Equipment - Controllers, Replacement	\$18,276.04
Jet Stream Pool - Drinking Fountains	\$2,924.17
Jet Stream Pool - Grills	\$3,411.53
Jet Stream Pool - Painting, Wrought Iron	\$5,063.99
Maverick Pool - Mastic	\$3,552.25
Puddle Jumper Pool - Painting, Wrought Iron	\$5,756.95
Splash Landing Pool - Mastic	\$3,469.40
Splash Landing Pool - Replaster & Tile Replace	\$102,777.16
Splash Landing Pool - Water Heater	\$4,264.41
Sub Total	\$432,359.81
2032 Fiscal Year	
F15 Pool - Asphalt, Overlay	\$13,015.65
F15 Pool - Cabinets/Counters	\$18,170.96
F15 Pool - Doors, Roll Down	\$4,495.91

Master Community Association, Inc.

Annual Expenditure Detail

Sorted by Description

F15 Pool - Fencing, Wood Solid Board	\$8,542.22
F15 Pool - Life Guard Stands	\$9,366.47
F15 Pool - Lighting	\$23,291.29
F15 Pool - Picnic Tables	\$4,246.13
F15 Pool - Plumbing Fixtures	\$23,478.62
Grounds - Concrete	\$188,767.92
Grounds - Tree Replacement	\$62,443.15
Irrigation Equipment - Backflow Devices	\$9,444.53
Irrigation Equipment - Controllers, Replacement	\$18,732.94
Irrigation Equipment - Controllers, Upgrades	\$56,198.83
Maverick Pool - Pumps	\$11,239.77
Runway 35 Pool - Pumps	\$6,618.97
Splash Landing Pool - Painting, Wrought Iron	\$13,287.90
Sub Total	\$471,341.28

2033 Fiscal Year

Aviator Pool - Fencing, Wrought Iron	\$50,249.72
Aviator Pool - Heater	\$57,603.80
Aviator Pool - Plumbing Fixtures	\$23,809.57
F15 Pool - Asphalt, Repair	\$770.82
F15 Pool - Asphalt, Slurry Seal	\$1,660.22
Grounds - Concrete	\$193,487.12
Grounds - Tree Replacement	\$64,004.23
Irrigation Equipment - Backflow Devices	\$9,680.64
Irrigation Equipment - Controllers, Replacement	\$19,201.27
Jet Stream Pool - Mastic	\$4,515.50
Jet Stream Pool - Sign, Monument/Directory	\$3,200.21
Puddle Jumper Pool - Mastic	\$2,339.35
Puddle Jumper Pool - Replaster & Tile Replace	\$103,366.83
The Green Park - Fencing	\$24,759.40
The Green Park - Painting, fencing	\$8,696.25
Sub Total	\$567,344.93

2034 Fiscal Year

F15 Pool - Water Heater	\$4,592.30
Grounds - Concrete	\$198,324.30
Grounds - Tree Replacement	\$65,604.33
Irrigation Equipment - Backflow Devices	\$9,922.66
Irrigation Equipment - Controllers, Replacement	\$19,681.30

Master Community Association, Inc.

Annual Expenditure Detail

Sorted by Description

Jet Stream Pool - Asphalt, Overlay	\$4,003.18
Jet Stream Pool - Asphalt, Repair	\$231.29
Jet Stream Pool - Asphalt, Slurry Seal	\$498.17
Jet Stream Pool - Bench	\$852.86
Jet Stream Pool - Counters	\$4,592.30
Jet Stream Pool - Doors, Roll Down	\$11,808.78
Jet Stream Pool - Life Guard Stands	\$13,120.87
Jet Stream Pool - Lighting	\$19,812.51
Jet Stream Pool - Plumbing Fixtures	\$25,323.27
Maverick Pool - Painting, Wrought Iron	\$7,770.18
Maverick Pool - Roof, EPDM	\$19,681.30
Runway 35 Pool - Diving Board	\$19,681.30
Runway 35 Pool - Mastic	\$2,810.49
Runway 35 Pool - Painting, Wrought Iron	\$8,514.13
Runway 35 Pool - Roof, EPDM	\$19,681.30
Sub Total	\$456,506.82

2035 Fiscal Year

Aviator Pool - Asphalt, Overlay	\$21,266.73
Aviator Pool - Asphalt, Repair	\$1,228.74
Aviator Pool - Asphalt, Slurry Seal	\$2,646.53
Aviator Pool - Mastic	\$2,955.06
Aviator Pool - Painting, Wrought Iron	\$7,731.43
F15 Pool - Mastic	\$2,314.89
F15 Pool - Painting, Wrought Iron	\$11,805.43
Grounds - Concrete	\$203,282.41
Grounds - Tree Replacement	\$67,244.44
Irrigation Equipment - Backflow Devices	\$10,170.72
Irrigation Equipment - Controllers, Replacement	\$20,173.33
Jet Stream Pool - Painting, Wrought Iron	\$5,589.69
Maverick Pool - Mastic	\$3,921.02
Puddle Jumper Pool - Asphalt, Repair	\$1,815.67
Puddle Jumper Pool - Asphalt, Slurry Seal	\$3,910.67
Puddle Jumper Pool - Drinking Fountains	\$3,227.73
Puddle Jumper Pool - Fencing, Wrought Iron	\$44,139.25
Puddle Jumper Pool - Heater	\$60,520.00
Puddle Jumper Pool - Painting, Wrought Iron	\$6,354.60
Puddle Jumper Pool - Plumbing Fixtures	\$27,839.20
Splash Landing Pool - Dero Fixit Station	\$4,707.11

Master Community Association, Inc.
Annual Expenditure Detail
Sorted by Description

Splash Landing Pool - Mastic	\$3,829.57
Sub Total	\$516,674.22
2036 Fiscal Year	
Grounds - Concrete	\$208,364.47
Grounds - Tree Replacement	\$68,925.55
Irrigation Equipment - Backflow Devices	\$10,424.99
Irrigation Equipment - Controllers, Replacement	\$20,677.67
Maverick Pool - Filters	\$62,033.00
Maverick Pool - Grills	\$3,859.83
Puddle Jumper Pool - Water Heater	\$4,824.79
Runway 35 Park - Grills	\$7,719.66
Runway 35 Pool - Filters	\$82,710.66
Runway 35 Pool - Grill	\$1,929.92
Splash Landing Pool - Painting, Wrought Iron	\$14,667.36
Sub Total	\$486,137.89
2037 Fiscal Year	
F15 Pool - Heater	\$70,648.69
Grounds - Concrete	\$213,573.58
Grounds - Tree Replacement	\$70,648.69
Irrigation Equipment - Backflow Devices	\$10,685.61
Irrigation Equipment - Controllers, Replacement	\$21,194.61
Irrigation Equipment - Controllers, Upgrades	\$63,583.82
Jet Stream Pool - Mastic	\$4,984.27
Puddle Jumper Pool - Mastic	\$2,582.21
Sub Total	\$457,901.48
2038 Fiscal Year	
F15 Pool - Asphalt, Repair	\$872.11
F15 Pool - Asphalt, Slurry Seal	\$1,878.38
Grounds - Concrete	\$218,912.92
Grounds - Tree Replacement	\$72,414.91
Irrigation Equipment - Backflow Devices	\$10,952.75
Irrigation Equipment - Controllers, Replacement	\$21,724.47
Maverick Pool - Painting, Wrought Iron	\$8,576.82
Maverick Pool - Replaster & Tile Replace	\$127,379.27
Maverick Pool - Sign, Monument/Directory	\$3,620.75
Maverick Pool - Water Heater	\$5,069.04
Runway 35 Pool - Mastic	\$3,102.25

Master Community Association, Inc.

Annual Expenditure Detail

Sorted by Description

Runway 35 Pool - Painting, Wrought Iron	\$9,398.01
Runway 35 Pool - Replaster & Tile Replace	\$121,153.04
Runway 35 Pool - Scoreboard, Electronic	\$5,793.19
Runway 35 Pool - Sign, Monument/Directory	\$3,620.75
Runway 35 Pool - Water Heater	\$5,069.04
The Green Park - Painting, fencing	\$9,839.01
Sub Total	\$629,376.72
2039 Fiscal Year	
Aviator Pool - Mastic	\$3,261.83
Aviator Pool - Painting, Wrought Iron	\$8,534.05
F15 Pool - Mastic	\$2,555.21
F15 Pool - Painting, Wrought Iron	\$13,030.99
Grounds - Concrete	\$224,385.74
Grounds - Tree Replacement	\$74,225.28
Irrigation Equipment - Backflow Devices	\$11,226.57
Irrigation Equipment - Controllers, Replacement	\$22,267.58
Jet Stream Pool - Asphalt, Repair	\$261.69
Jet Stream Pool - Asphalt, Slurry Seal	\$563.64
Jet Stream Pool - Painting, Wrought Iron	\$6,169.98
Jet Stream Pool - Pool Cleaner	\$5,195.77
Jet Stream Pool - Portable Pool Cleaner	\$3,711.26
Jet Stream Pool - Replaster & Tile Replace	\$103,067.00
Maverick Park - Benches	\$2,449.43
Maverick Park - Play Structures	\$33,401.38
Maverick Pool - Benches	\$1,113.38
Maverick Pool - Cabinets/Counters	\$20,523.29
Maverick Pool - Doors, Roll Down	\$8,016.33
Maverick Pool - Life Guard Stands	\$7,422.53
Maverick Pool - Mastic	\$4,328.08
Puddle Jumper Pool - Painting, Wrought Iron	\$7,014.29
Runway 35 Park - Benches	\$2,449.43
Runway 35 Park - Picnic Tables	\$2,226.76
Runway 35 Park - Play Structures	\$47,504.18
Runway 35 Park - Swing Set	\$1,781.41
Runway 35 Park - Trash Receptacle	\$1,336.06
Runway 35 Pool - Bench	\$1,113.38
Runway 35 Pool - Cabinets/Counters	\$20,523.29
Runway 35 Pool - Doors, Roll Down	\$8,016.33

Master Community Association, Inc.

Annual Expenditure Detail

Sorted by Description

Runway 35 Pool - Drinking Fountains	\$3,562.81
Runway 35 Pool - Fencing, Wood Solid Board	\$2,707.74
Runway 35 Pool - Life Guard Stands	\$14,845.06
Runway 35 Pool - Lighting	\$16,403.79
Splash Landing Pool - Mastic	\$4,227.13
Splash Landing Pool - Roof, EPDM	\$22,267.58
Sub Total	\$711,690.24

2040 Fiscal Year

Aviator Pool - Asphalt, Repair	\$1,390.21
Aviator Pool - Asphalt, Slurry Seal	\$2,994.30
Aviator Pool - Replaster & Tile Replace	\$112,671.27
Aviator Pool - Water Heater	\$2,738.91
F15 Pool - Roof, EPDM	\$22,824.27
Grounds - Concrete	\$229,995.39
Grounds - Tree Replacement	\$76,080.91
Irrigation Equipment - Backflow Devices	\$11,507.24
Irrigation Equipment - Controllers, Replacement	\$22,824.27
Puddle Jumper Pool - Asphalt, Repair	\$2,054.26
Puddle Jumper Pool - Asphalt, Slurry Seal	\$4,424.56
Splash Landing Pool - Painting, Wrought Iron	\$16,190.02
Sub Total	\$505,695.62

2041 Fiscal Year

F15 Pool - Pumps	\$15,908.52
F54 Park - Grills	\$4,367.04
Grounds - Concrete	\$235,745.27
Grounds - Tree Replacement	\$77,982.94
Irrigation Equipment - Backflow Devices	\$11,794.92
Irrigation Equipment - Controllers, Replacement	\$23,394.88
Jet Stream Pool - Heater	\$77,982.94
Jet Stream Pool - Mastic	\$5,501.70
Jet Stream Pool - Pumps	\$10,137.78
Jet Stream Pool - Water Heater	\$5,458.81
Puddle Jumper Pool - Mastic	\$2,850.28
Puddle Jumper Pool - Pumps	\$29,633.52
Splash Landing Pool - Filters	\$93,579.52
Splash Landing Pool - Grills	\$8,734.09
Splash Landing Pool - Pumps	\$25,734.37

Master Community Association, Inc.
Annual Expenditure Detail
Sorted by Description

Sub Total	\$628,806.56
 2042 Fiscal Year	
Aviator Pool - Roof, EPDM	\$23,979.75
F15 Pool - Replaster & Tile Replace	\$122,510.96
Grounds - Concrete	\$241,638.90
Grounds - Tree Replacement	\$79,932.51
Irrigation Equipment - Backflow Devices	\$12,089.79
Irrigation Equipment - Controllers, Replacement	\$23,979.75
Irrigation Equipment - Controllers, Upgrades	\$71,939.26
Maverick Pool - Painting, Wrought Iron	\$9,467.21
Runway 35 Pool - Mastic	\$3,424.31
Runway 35 Pool - Painting, Wrought Iron	\$10,373.64
Sub Total	\$599,336.08
 2043 Fiscal Year	
Aviator Pool - Mastic	\$3,600.45
Aviator Pool - Painting, Wrought Iron	\$9,420.00
Aviator Pool - Pumps	\$9,831.70
Beeler Park - Grills	\$4,588.13
Beeler Park - Wood Structures	\$11,470.32
F15 Pool - Asphalt, Repair	\$986.71
F15 Pool - Asphalt, Slurry Seal	\$2,125.22
F15 Pool - Fencing, Wrought Iron	\$78,653.59
F15 Pool - Mastic	\$2,820.47
F15 Pool - Painting, Wrought Iron	\$14,383.78
F15 Pool - Portable Pool Cleaner	\$4,096.54
Grounds - Concrete	\$247,679.87
Grounds - Tree Replacement	\$81,930.82
Irrigation Equipment - Backflow Devices	\$12,392.04
Irrigation Equipment - Controllers, Replacement	\$24,579.25
Jet Stream Pool - Painting, Wrought Iron	\$6,810.50
Maverick Pool - Mastic	\$4,777.39
Puddle Jumper Pool - Painting, Wrought Iron	\$7,742.46
Splash Landing Pool - Mastic	\$4,665.96
Splash Landing Pool - Replaster & Tile Replace	\$138,223.85
Splash Landing Pool - Water Heater	\$5,735.16
The Green Park - Painting, fencing	\$11,131.94
Sub Total	\$687,646.13

Master Community Association, Inc.
Annual Expenditure Detail
Sorted by Description

2044 Fiscal Year

F54 Park - Benches	\$4,618.85
F54 Park - Picnic Tables	\$3,779.06
F54 Park - Play Structures	\$62,984.32
F54 Park - Swing Set	\$4,031.00
F54 Park - Trash Receptacle	\$3,023.25
Grounds - Concrete	\$253,871.87
Grounds - Tree Replacement	\$83,979.09
Irrigation Equipment - Backflow Devices	\$12,701.84
Irrigation Equipment - Controllers, Replacement	\$25,193.73
Jet Stream Pool - Asphalt, Repair	\$296.08
Jet Stream Pool - Asphalt, Slurry Seal	\$637.70
Maverick Pool - Fencing, Wrought Iron	\$55,123.88
Maverick Pool - Heater	\$75,581.18
Maverick Pool - Plumbing Fixtures	\$37,790.59
Maverick Pool - Shade Structures	\$127,648.22
Runway 35 Pool - Fencing, Wrought Iron	\$64,425.40
Runway 35 Pool - Heater	\$75,581.18
Runway 35 Pool - Plumbing Fixtures	\$37,790.59
Runway 35 Pool - Shade Structures	\$63,824.11
Splash Landing Park - Benches	\$1,847.54
Splash Landing Park - Picnic Tables	\$1,259.69
Splash Landing Park - Play Structures	\$97,415.75
Splash Landing Pool - Cabinets/Counters	\$17,677.60
Splash Landing Pool - Doors, Roll Down	\$9,069.74
Splash Landing Pool - Drinking Fountains	\$4,031.00
Splash Landing Pool - Fencing, Wood Solid Board	\$8,223.23
Splash Landing Pool - Life Guard Stands	\$20,994.77
Splash Landing Pool - Lighting	\$19,399.17
Splash Landing Pool - Painting, Wrought Iron	\$17,870.75

Sub Total

\$1,190,671.18

2045 Fiscal Year

Aviator Pool - Asphalt, Repair	\$1,572.90
Aviator Pool - Asphalt, Slurry Seal	\$3,387.78
Grounds - Concrete	\$260,218.67
Grounds - Tree Replacement	\$86,078.57
Irrigation Equipment - Backflow Devices	\$13,019.38
Irrigation Equipment - Controllers, Replacement	\$25,823.57

Master Community Association, Inc.

Annual Expenditure Detail

Sorted by Description

Jet Stream Pool - Fencing, Wrought Iron	\$50,347.36
Jet Stream Pool - Mastic	\$6,072.84
Puddle Jumper Pool - Asphalt, Repair	\$2,324.21
Puddle Jumper Pool - Asphalt, Slurry Seal	\$5,005.99
Puddle Jumper Pool - Mastic	\$3,146.17
Puddle Jumper Pool - Replaster & Tile Replace	\$139,016.89
Puddle Jumper Pool - Roof, EPDM	\$25,823.57
Sub Total	\$621,837.89
2046 Fiscal Year	
Beeler Park - Benches	\$12,616.97
Beeler Park - Fencing, Wood Solid Board	\$3,246.88
Beeler Park - Lounge Chairs	\$7,764.29
Beeler Park - Tables	\$9,705.36
Beeler Park - Trash Receptacles	\$7,146.67
F15 Pool - Water Heater	\$6,176.14
Grounds - Concrete	\$266,724.13
Grounds - Tree Replacement	\$88,230.53
Irrigation Equipment - Backflow Devices	\$13,344.87
Irrigation Equipment - Controllers, Replacement	\$26,469.16
Maverick Pool - Painting, Wrought Iron	\$10,450.02
Runway 35 Pool - Mastic	\$3,779.80
Runway 35 Pool - Painting, Wrought Iron	\$11,450.56
Sub Total	\$467,105.38
2047 Fiscal Year	
Aviator Park - Grills	\$2,532.22
Aviator Pool - Filters	\$23,513.44
Aviator Pool - Grills	\$5,064.43
Aviator Pool - Mastic	\$3,974.22
Aviator Pool - Painting, Wrought Iron	\$10,397.91
Aviator Pool - Pool Cleaner	\$6,330.54
Aviator Pool - Portable Pool Cleaner	\$5,426.18
F15 Pool - Filter	\$81,392.67
F15 Pool - Mastic	\$3,113.27
F15 Pool - Painting, Wrought Iron	\$15,877.00
Grounds - Concrete	\$273,392.24
Grounds - Tree Replacement	\$90,436.30
Irrigation Equipment - Backflow Devices	\$13,678.49

Master Community Association, Inc.

Annual Expenditure Detail

Sorted by Description

Irrigation Equipment - Controllers, Replacement	\$27,130.89
Irrigation Equipment - Controllers, Upgrades	\$81,392.67
Jet Stream Pool - Painting, Wrought Iron	\$7,517.52
Maverick Pool - Mastic	\$5,273.34
Puddle Jumper Park - Grills	\$2,532.22
Puddle Jumper Pool - Drinking Fountains	\$4,340.94
Puddle Jumper Pool - Painting, Wrought Iron	\$8,546.23
Splash Landing Pool - Mastic	\$5,150.35
Sub Total	\$677,013.05
2048 Fiscal Year	
F15 Pool - Asphalt, Repair	\$1,116.37
F15 Pool - Asphalt, Slurry Seal	\$2,404.49
Grounds - Concrete	\$280,227.04
Grounds - Tree Replacement	\$92,697.20
Irrigation Equipment - Backflow Devices	\$14,020.45
Irrigation Equipment - Controllers, Replacement	\$27,809.16
Puddle Jumper Pool - Water Heater	\$6,488.80
Splash Landing Pool - Painting, Wrought Iron	\$19,725.97
The Green Park - Painting, fencing	\$12,594.77
Sub Total	\$457,084.26
2049 Fiscal Year	
F54 Park - Lighting	\$80,762.44
Grounds - Concrete	\$287,232.72
Grounds - Tree Replacement	\$95,014.64
Irrigation Equipment - Backflow Devices	\$14,370.96
Irrigation Equipment - Controllers, Replacement	\$28,504.39
Jet Stream Pool - Asphalt, Repair	\$334.98
Jet Stream Pool - Asphalt, Slurry Seal	\$721.50
Jet Stream Pool - Filters	\$114,017.56
Jet Stream Pool - Mastic	\$6,703.28
Jet Stream Pool - Roof, EPDM	\$28,504.39
Puddle Jumper Pool - Filters	\$85,513.17
Puddle Jumper Pool - Grills	\$5,320.82
Puddle Jumper Pool - Mastic	\$3,472.78
Puddle Jumper Pool - Pool Cleaner	\$6,651.02
Puddle Jumper Pool - Portable Pool Cleaner	\$5,700.88
Splash Landing Park - Decks & Railings	\$94,121.50

Master Community Association, Inc.

Annual Expenditure Detail

Sorted by Description

Splash Landing Park - Fencing, Softball Field	\$22,803.51
Splash Landing Pool - Fencing, Wrought Iron	\$85,361.15
Splash Landing Pool - Heater	\$85,513.17
Splash Landing Pool - Plumbing Fixtures	\$37,815.82
Splash Landing Pool - Pool Structures	\$137,771.22
Sub Total	\$1,226,211.92

2050 Fiscal Year

Aviator Pool - Asphalt, Repair	\$1,779.59
Aviator Pool - Asphalt, Slurry Seal	\$3,832.96
Grounds - Concrete	\$294,413.54
Grounds - Tree Replacement	\$97,390.00
Irrigation Equipment - Backflow Devices	\$14,730.24
Irrigation Equipment - Controllers, Replacement	\$29,217.00
Maverick Pool - Painting, Wrought Iron	\$11,534.87
Maverick Pool - Pumps	\$17,530.20
Maverick Pool - Replaster & Tile Replace	\$171,310.96
Maverick Pool - Water Heater	\$6,817.30
Puddle Jumper Pool - Asphalt, Repair	\$2,629.63
Puddle Jumper Pool - Asphalt, Slurry Seal	\$5,663.81
Runway 35 Pool - Mastic	\$4,172.19
Runway 35 Pool - Painting, Wrought Iron	\$12,639.27
Runway 35 Pool - Pumps	\$10,323.34
Runway 35 Pool - Replaster & Tile Replace	\$162,937.37
Runway 35 Pool - Scoreboard, Electronic	\$7,791.20
Runway 35 Pool - Water Heater	\$6,817.30
Sub Total	\$861,530.76

2051 Fiscal Year

Aviator Pool - Mastic	\$4,386.80
Aviator Pool - Painting, Wrought Iron	\$11,477.35
Aviator Pool - Wood Structure	\$44,921.14
F15 Pool - Drinking Fountain, Chilled	\$4,791.59
F15 Pool - Grills	\$5,590.19
F15 Pool - Mastic	\$3,436.47
F15 Pool - Painting, Wrought Iron	\$17,525.23
F15 Pool - Pool Cleaner	\$6,987.73
Grounds - Concrete	\$301,773.88
Grounds - Tree Replacement	\$99,824.75

Master Community Association, Inc.

Annual Expenditure Detail

Sorted by Description

Irrigation Equipment - Backflow Devices	\$15,098.49
Irrigation Equipment - Controllers, Replacement	\$29,947.43
Jet Stream Pool - Painting, Wrought Iron	\$8,297.93
Maverick Pool - Mastic	\$5,820.78
Puddle Jumper Pool - Painting, Wrought Iron	\$9,433.44
Splash Landing Pool - Dero Fixit Station	\$6,987.73
Splash Landing Pool - Mastic	\$5,685.02
Sub Total	\$581,985.95
2052 Fiscal Year	
Aviator Pool - Replaster & Tile Replace	\$151,530.33
Aviator Pool - Water Heater	\$3,683.53
Grounds - Concrete	\$309,318.22
Grounds - Tree Replacement	\$102,320.37
Irrigation Equipment - Backflow Devices	\$15,475.96
Irrigation Equipment - Controllers, Replacement	\$30,696.11
Irrigation Equipment - Controllers, Upgrades	\$92,088.33
Splash Landing Pool - Painting, Wrought Iron	\$21,773.77
Sub Total	\$726,886.63

Master Community Association, Inc.

Projections

Directed Cash Flow Calculation Method

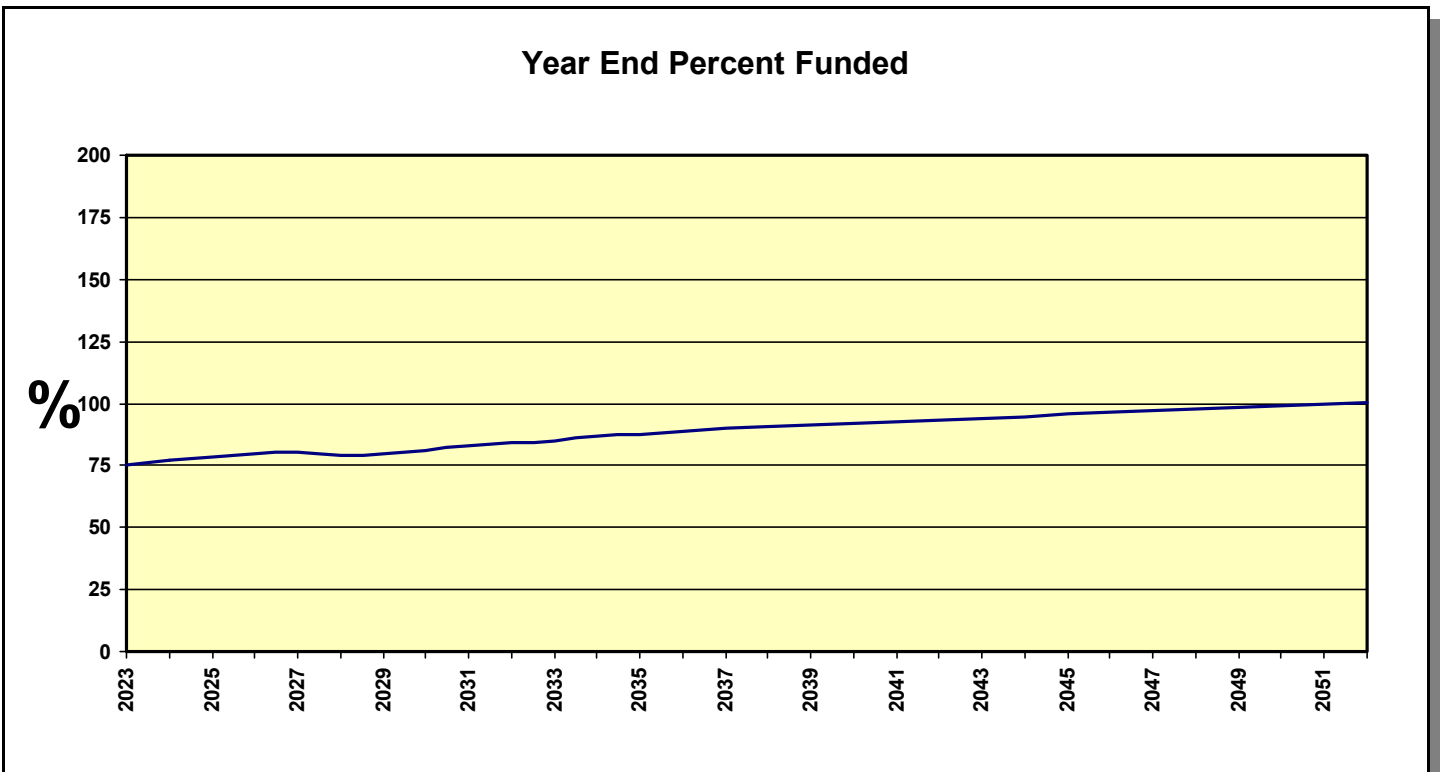
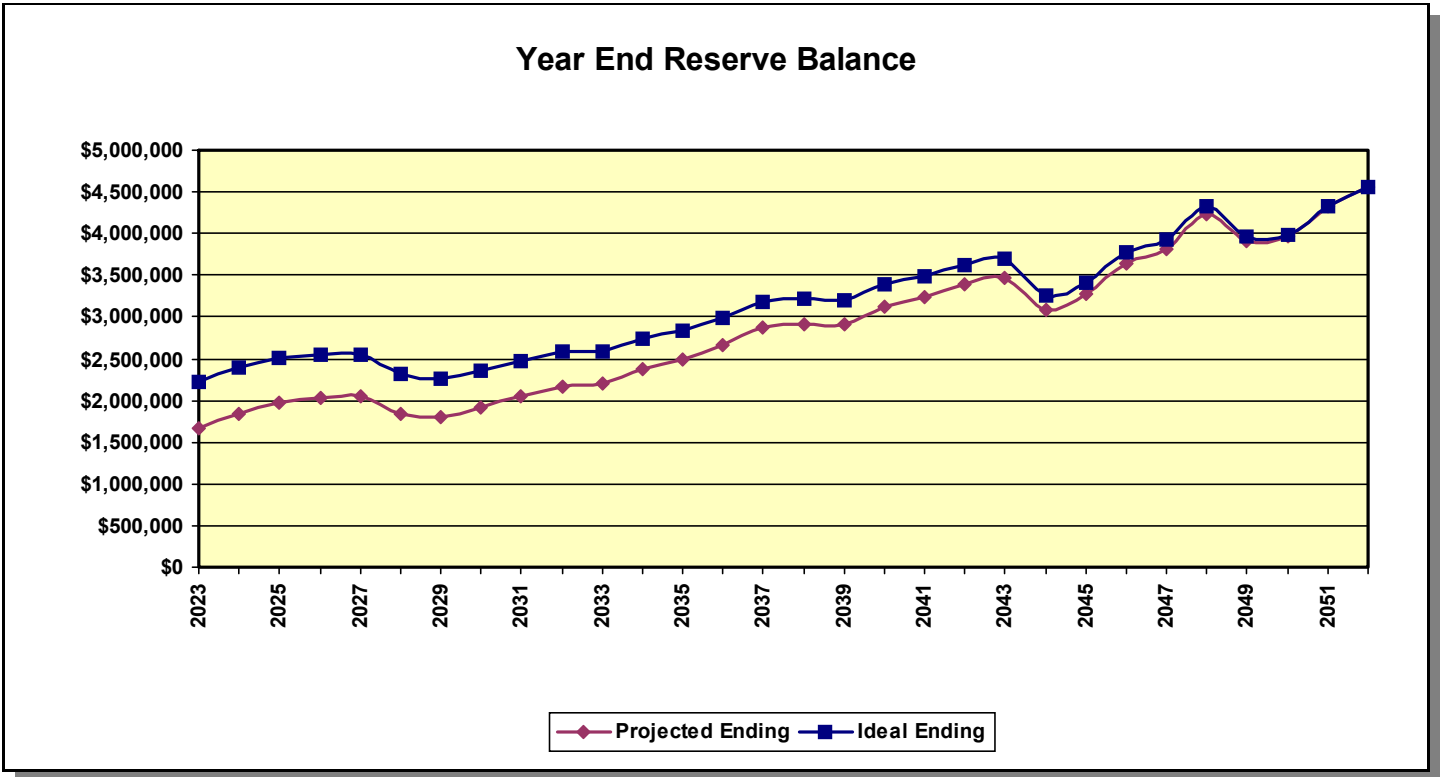
Fiscal Year	Beginning Balance	Member Contribution	Interest Contribution	Expenditures	Ending Balance	Fully Funded Ending Balance	Percent Funded
2023	\$1,200,000	\$750,000	\$1,763	\$284,997	\$1,666,766	\$2,214,456	75%
2024	\$1,666,766	\$481,750	\$2,217	\$304,629	\$1,846,105	\$2,386,452	77%
2025	\$1,846,105	\$493,794	\$2,380	\$373,506	\$1,968,772	\$2,501,192	79%
2026	\$1,968,772	\$506,139	\$2,448	\$453,231	\$2,024,127	\$2,545,867	80%
2027	\$2,024,127	\$518,792	\$2,468	\$499,860	\$2,045,527	\$2,553,945	80%
2028	\$2,045,527	\$531,762	\$2,175	\$736,662	\$1,842,802	\$2,325,955	79%
2029	\$1,842,802	\$545,056	\$2,113	\$584,399	\$1,805,572	\$2,265,165	80%
2030	\$1,805,572	\$558,682	\$2,251	\$455,037	\$1,911,468	\$2,351,879	81%
2031	\$1,911,468	\$572,649	\$2,440	\$432,360	\$2,054,197	\$2,477,465	83%
2032	\$2,054,197	\$586,966	\$2,594	\$471,341	\$2,172,415	\$2,578,118	84%
2033	\$2,172,415	\$601,640	\$2,635	\$567,345	\$2,209,345	\$2,593,339	85%
2034	\$2,209,345	\$616,681	\$2,851	\$456,507	\$2,372,370	\$2,739,696	87%
2035	\$2,372,370	\$632,098	\$3,005	\$516,674	\$2,490,799	\$2,840,474	88%
2036	\$2,490,799	\$647,900	\$3,224	\$486,138	\$2,655,786	\$2,990,454	89%
2037	\$2,655,786	\$664,098	\$3,505	\$457,901	\$2,865,487	\$3,188,799	90%
2038	\$2,865,487	\$680,700	\$3,570	\$629,377	\$2,920,380	\$3,226,243	91%
2039	\$2,920,380	\$697,718	\$3,542	\$711,690	\$2,909,950	\$3,193,275	91%
2040	\$2,909,950	\$715,161	\$3,827	\$505,696	\$3,123,242	\$3,392,906	92%
2041	\$3,123,242	\$733,040	\$3,965	\$628,807	\$3,231,440	\$3,484,170	93%
2042	\$3,231,440	\$751,366	\$4,170	\$599,336	\$3,387,639	\$3,625,586	93%
2043	\$3,387,639	\$770,150	\$4,277	\$687,646	\$3,474,419	\$3,694,481	94%
2044	\$3,474,419	\$789,403	\$3,706	\$1,190,671	\$3,076,858	\$3,251,636	95%
2045	\$3,076,858	\$809,139	\$3,959	\$621,838	\$3,268,117	\$3,416,311	96%
2046	\$3,268,117	\$829,367	\$4,456	\$467,105	\$3,634,835	\$3,766,959	96%
2047	\$3,634,835	\$850,101	\$4,689	\$677,013	\$3,812,612	\$3,923,723	97%
2048	\$3,812,612	\$871,354	\$5,260	\$457,084	\$4,232,142	\$4,336,030	98%
2049	\$4,232,142	\$893,138	\$4,784	\$1,226,212	\$3,903,852	\$3,966,557	98%
2050	\$3,903,852	\$915,466	\$4,850	\$861,531	\$3,962,637	\$3,993,277	99%
2051	\$3,962,637	\$938,353	\$5,338	\$581,986	\$4,324,342	\$4,336,723	100%
2052	\$4,324,342	\$961,811	\$5,657	\$726,887	\$4,564,924	\$4,557,227	100%

NOTE: In some cases, the projected Ending Balance may exceed the Fully Funded Ending Balance in years following high Expenditures. This is a result of the provision for contingency in this analysis, which in these projections is never expended. The contingency is continually adjusted according to need and any excess is redistributed among all components included.

Master Community Association, Inc.

Projection Charts

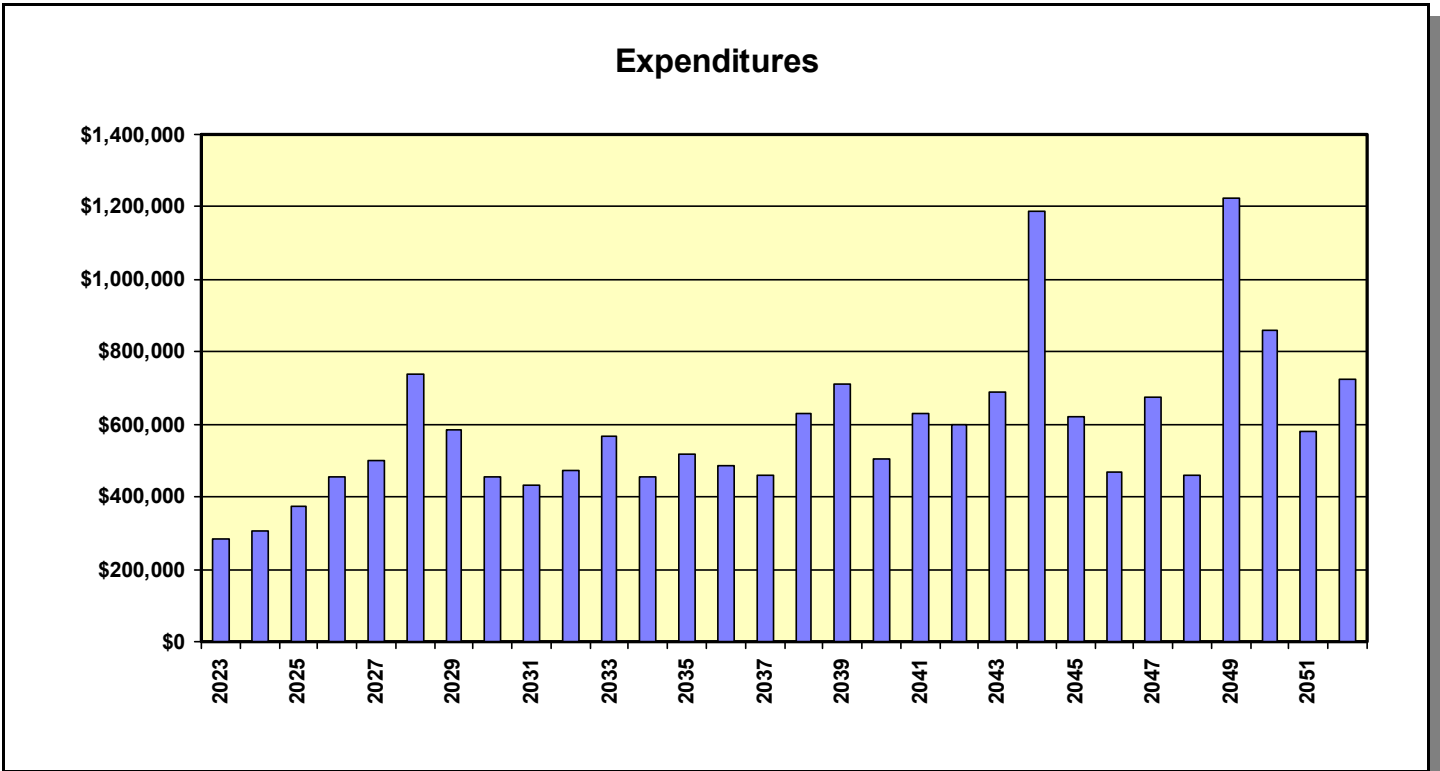
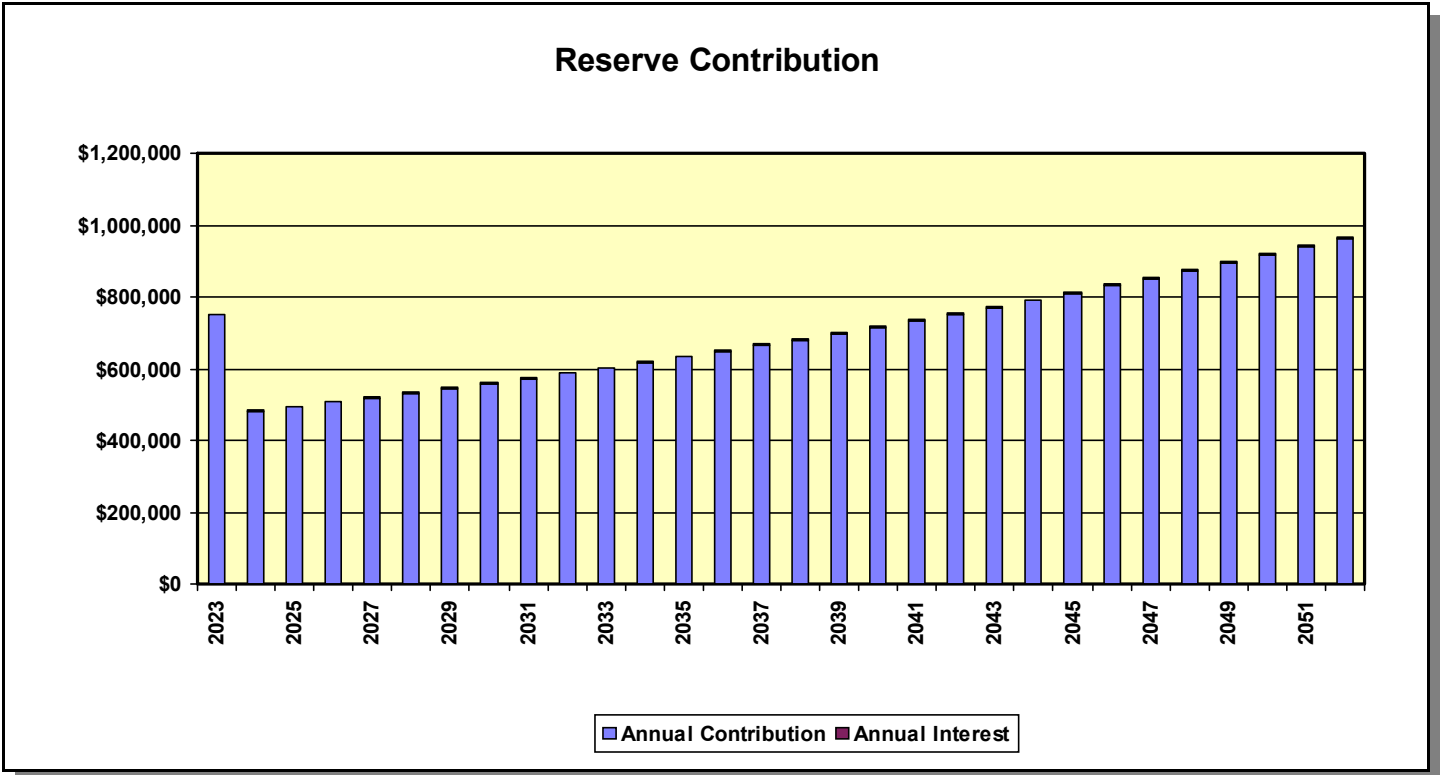
Directed Cash Flow Calculation Method



Master Community Association, Inc.

Projection Charts

Directed Cash Flow Calculation Method



Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Grounds - Concrete

Primary Category	010 Concrete	Quantity	4,432,605 sq. ft.
Secondary Category	Grounds	Unit Cost	\$11.000
Location	Alley's	% of Replacement	0.31%
		Current Cost	\$151,151.83
Placed In Service	01/22	Future Cost	\$154,930.63
Useful Life	1		
		Assigned Reserves at FYB	\$151,151.83
Remaining Life	0	Monthly Member Contribution	\$17,334.24
Replacement Year	2023	Monthly Interest Contribution	\$8.90
		Total Monthly Contribution	\$17,343.14

Comments:



This is the concrete alleys located throughout the community.

It is anticipated that not all of the concrete will need replacement at one time. Therefore, we have budgeted for .31% of the concrete to be replaced every year. This component should be monitored over time and the replacement percentage and useful life adjusted accordingly.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Grounds - Tree Replacement

Primary Category	015 Tree Replacement	Quantity	1 total
Secondary Category	Grounds	Unit Cost	\$50,000.00
Location	Tree Replacement	% of Replacement	100.00%
		Current Cost	\$50,000.00
Placed In Service	01/22	Future Cost	\$51,250.00
Useful Life	1		
		Assigned Reserves at FYB	\$50,000.00
Remaining Life	0	Monthly Member Contribution	\$5,734.05
Replacement Year	2023	Monthly Interest Contribution	\$2.95
		Total Monthly Contribution	\$5,736.99

Comments:



This is for the replacement of trees located throughout the community. This component, and all information contained herein, has been provided by the client and incorporated into this analysis at their request.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Irrigation Equipment - Backflow Devices

Primary Category	020 Irrigation Equipment	Quantity	55 total
Secondary Category	Grounds	Unit Cost	\$2,500.00
Location	Backflow Devices	% of Replacement	5.50%
		Current Cost	\$7,562.50
Placed In Service	01/22	Future Cost	\$7,751.56
Useful Life	1		
		Assigned Reserves at FYB	\$7,562.50
Remaining Life	0	Monthly Member Contribution	\$867.27
Replacement Year	2023	Monthly Interest Contribution	\$0.44
		Total Monthly Contribution	\$867.72

Comments:



These are the backflow devices located throughout the community. This is for the replacement of three (3) backflow devices every year. This component, and all information contained herein, has been provided by the clients contractor and incorporated into this analysis at their request.

For a complete list of backflows and locations please see General Manager.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Irrigation Equipment - Controllers, Replacement

Primary Category	020 Irrigation Equipment	Quantity	1 total
Secondary Category	Grounds	Unit Cost	\$15,000.00
Location	Controllers	% of Replacement	100.00%
		Current Cost	\$15,000.00
Placed In Service	01/22	Future Cost	\$15,375.00
Useful Life	1		
		Assigned Reserves at FYB	\$15,000.00
Remaining Life	0	Monthly Member Contribution	\$1,720.21
Replacement Year	2023	Monthly Interest Contribution	\$0.88
		Total Monthly Contribution	\$1,721.10

Comments:



This is for the replacement of one (1) irrigation controller every year. This component, and all information contained herein, has been provided by the clients contractor and incorporated into this analysis at their request.

For a complete list of controllers and locations please see General Manager.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Irrigation Equipment - Controllers, Upgrades

Primary Category	020 Irrigation Equipment	Quantity	1 total
Secondary Category	Grounds	Unit Cost	\$45,000.00
Location	Controllers	% of Replacement	100.00%
		Current Cost	\$45,000.00
Placed In Service	01/22	Future Cost	\$49,671.58
Useful Life	5		
		Assigned Reserves at FYB	\$9,000.00
Remaining Life	4	Monthly Member Contribution	\$1,092.23
Replacement Year	2027	Monthly Interest Contribution	\$1.69
		Total Monthly Contribution	\$1,093.92

Comments:



This is for the software upgrades to the irrigation controllers. This component, and all information contained herein, has been provided by the client and incorporated into this analysis at their request.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Asphalt, Overlay

Primary Category	030 Pools	Quantity	7,028 sq. ft.
Secondary Category	Asphalt	Unit Cost	\$2.250
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$15,813.00
		Future Cost	\$21,266.73
Placed In Service	01/03		
Useful Life	25		
Adjustment	+7	Assigned Reserves at FYB	\$0.00
Remaining Life	12	Monthly Member Contribution	\$171.22
Replacement Year	2035	Monthly Interest Contribution	\$0.09
		Total Monthly Contribution	\$171.31

Comments:



This is the asphalt driveway and parking located just outside the pool area.

Most asphalt areas can be expected to last approximately 20-25 years before it will become necessary for an overlay to be applied. This can double the life of the surface upon application. It will be necessary to adjust manhole and valve covers at the time the overlay is applied. Deflection testing should be conducted by an independent consultant near the end of the estimated useful life to determine the condition of the asphalt and estimated remaining life before the overlay is required.

In addition to this service, a consultant may be obtained to prepare the application specifications, and to work with the contractor during actual installation. It is recommended that the client obtain bids for such a consultation near the end of the estimated useful life. As costs vary, a provision for this consulting has not been included in this cost estimate. Should the client request, this cost can be incorporated into this analysis.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Asphalt, Repair

Primary Category	030 Pools	Quantity	7,028 sq. ft.
Secondary Category	Asphalt	Unit Cost	\$6.500
Location	Aviator Pool	% of Replacement	2.00%
		Current Cost	\$913.64
Placed In Service	01/20	Future Cost	\$959.89
Useful Life	5		
		Assigned Reserves at FYB	\$548.18
Remaining Life	2	Monthly Member Contribution	\$22.65
Replacement Year	2025	Monthly Interest Contribution	\$0.08
		Total Monthly Contribution	\$22.72

Comments:



It is estimated that a percentage of the asphalt areas will require repair or replacement. The actual condition of the asphalt should be monitored through time and these estimates adjusted accordingly.

We have budgeted for the asphalt to be repaired on the same cycle and in conjunction with the seal coating of the asphalt.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Asphalt, Slurry Seal

Primary Category	030 Pools	Quantity	7,028 sq. ft.
Secondary Category	Asphalt	Unit Cost	\$0.280
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$1,967.84
Placed In Service	01/20	Future Cost	\$2,067.46
Useful Life	5		
		Assigned Reserves at FYB	\$1,180.70
Remaining Life	2	Monthly Member Contribution	\$48.78
Replacement Year	2025	Monthly Interest Contribution	\$0.17
		Total Monthly Contribution	\$48.95

Comments:



Asphalt surfaces should be seal coated within 3 years of their initial installation. Thereafter, a 3 to 5 year cycle should be observed and adjusted according to the client's particular needs.

The unit cost includes any restriping that may be necessary.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Benches

Primary Category	030 Pools	Quantity	1 bench
Secondary Category	Benches	Unit Cost	\$750.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$750.00
Placed In Service	01/03	Future Cost	\$848.56
Useful Life	25		
		Assigned Reserves at FYB	\$600.00
Remaining Life	5	Monthly Member Contribution	\$5.19
Replacement Year	2028	Monthly Interest Contribution	\$0.08
		Total Monthly Contribution	\$5.26

Comments:



This is a wood and metal bench located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Cabinets

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$6,600.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$6,600.00
Placed In Service	01/03	Future Cost	\$7,467.29
Useful Life	25		
		Assigned Reserves at FYB	\$5,280.00
Remaining Life	5	Monthly Member Contribution	\$45.64
Replacement Year	2028	Monthly Interest Contribution	\$0.69
		Total Monthly Contribution	\$46.33

Comments:



These are the base cabinets located in the facilities area.

24 - ln. ft. cabinets	@	\$275.00	=	\$6,600.00
		TOTAL	=	\$6,600.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Doors, Roll Down

Primary Category	030 Pools	Quantity	3 doors
Secondary Category	Facilities	Unit Cost	\$1,800.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$5,400.00
Placed In Service	01/03	Future Cost	\$6,109.60
Useful Life	25		
		Assigned Reserves at FYB	\$4,320.00
Remaining Life	5	Monthly Member Contribution	\$37.34
Replacement Year	2028	Monthly Interest Contribution	\$0.56
		Total Monthly Contribution	\$37.90

Comments:



These are metal roll down locking security doors located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Drinking Fountains

Primary Category	030 Pools	Quantity	3 fountains
Secondary Category	Drinking Fountains	Unit Cost	\$1,200.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$3,600.00
Placed In Service	01/03	Future Cost	\$4,073.07
Useful Life	25		
		Assigned Reserves at FYB	\$2,880.00
Remaining Life	5	Monthly Member Contribution	\$24.90
Replacement Year	2028	Monthly Interest Contribution	\$0.38
		Total Monthly Contribution	\$25.27

Comments:



These are porcelain drinking fountains located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Fencing, Wood Solid Board

Primary Category	030 Pools	Quantity	28 lin. ft.
Secondary Category	Fencing	Unit Cost	\$36.000
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$1,008.00
Placed In Service	01/03	Future Cost	\$1,140.46
Useful Life	25		
		Assigned Reserves at FYB	\$806.40
Remaining Life	5	Monthly Member Contribution	\$6.97
Replacement Year	2028	Monthly Interest Contribution	\$0.11
		Total Monthly Contribution	\$7.08

Comments:



This is 5' high wood fencing located around the trash area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Fencing, Wrought Iron

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Fencing	Unit Cost	\$39,255.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$39,255.00
Placed In Service	01/03	Future Cost	\$50,249.72
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	10	Monthly Member Contribution	\$498.81
Replacement Year	2033	Monthly Interest Contribution	\$0.26
		Total Monthly Contribution	\$499.07

Comments:



This is the perimeter fencing located around the pool.

657 - lin. ft. of 6' fencing	@	\$55.00	=	\$36,135.00
120 - pedestrian gates (per sq. ft.)	@	\$26.00	=	\$3,120.00
		TOTAL	=	<u>\$39,255.00</u>

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Filters

Primary Category	030 Pools	Quantity	2 filters
Secondary Category	Equipment	Unit Cost	\$6,500.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$13,000.00
Placed In Service	01/03	Future Cost	\$13,658.13
Useful Life	22		
		Assigned Reserves at FYB	\$11,818.18
Remaining Life	2	Monthly Member Contribution	\$99.76
Replacement Year	2025	Monthly Interest Contribution	\$1.54
		Total Monthly Contribution	\$101.30

Comments:



These are Astral pool filters Model #11330. According to the equipment sticker these filters were installed in 2003.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Grills

Primary Category	030 Pools	Quantity	2 grills
Secondary Category	Grills	Unit Cost	\$1,400.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$2,800.00
Placed In Service	01/03	Future Cost	\$2,941.75
Useful Life	22		
		Assigned Reserves at FYB	\$2,545.45
Remaining Life	2	Monthly Member Contribution	\$21.49
Replacement Year	2025	Monthly Interest Contribution	\$0.33
		Total Monthly Contribution	\$21.82

Comments:



These are built in metal grills located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$45,000.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$45,000.00
Placed In Service	01/03	Future Cost	\$57,603.80
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	10	Monthly Member Contribution	\$571.81
Replacement Year	2033	Monthly Interest Contribution	\$0.29
		Total Monthly Contribution	\$572.10

Comments:



This is a LAARS natural gas commercial heater with 2,800,000 BTU/input located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Life Guard Stands

Primary Category	030 Pools	Quantity	4 stands
Secondary Category	Life Guard Stands	Unit Cost	\$2,500.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$10,000.00
Placed In Service	01/03	Future Cost	\$11,314.08
Useful Life	25		
		Assigned Reserves at FYB	\$8,000.00
Remaining Life	5	Monthly Member Contribution	\$69.16
Replacement Year	2028	Monthly Interest Contribution	\$1.04
		Total Monthly Contribution	\$70.20

Comments:



These are built in (2) and portable (2) life guard stands located around the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Lighting

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Lighting	Unit Cost	\$6,050.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$6,050.00
Placed In Service	01/03	Future Cost	\$6,845.02
Useful Life	25		
		Assigned Reserves at FYB	\$4,840.00
Remaining Life	5	Monthly Member Contribution	\$41.84
Replacement Year	2028	Monthly Interest Contribution	\$0.62
		Total Monthly Contribution	\$42.46

Comments:



These are the pathway and landscape fixtures located in the pool area.

11 fixtrues, recessed	@	\$150.00	=	\$1,650.00
4 fixtrues, in-ground	@	\$350.00	=	\$1,400.00
4 - 3' pathway fixtures	@	\$750.00	=	\$3,000.00
		TOTAL	=	\$6,050.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Mastic

Primary Category	030 Pools	Quantity	517 lin. ft.
Secondary Category	Mastic	Unit Cost	\$4.250
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$2,197.25
Placed In Service	01/19	Future Cost	\$2,425.35
Useful Life	4		
		Assigned Reserves at FYB	\$2,197.25
Remaining Life	0	Monthly Member Contribution	\$65.21
Replacement Year	2023	Monthly Interest Contribution	\$0.03
		Total Monthly Contribution	\$65.25

Comments:



This is the replacement of the mastic around the pool.

Mastic material (deck caulking) prevents moisture from seeping through the expansion joints in the concrete pool deck, which otherwise could result in cracking these surfaces. The mastic material should be carefully monitored for deterioration and replaced as soon as water tight integrity is lost.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Painting, Wrought Iron

Primary Category	030 Pools	Quantity	3,285 sq. ft.
Secondary Category	Painting	Unit Cost	\$1.750
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$5,748.75
Placed In Service	01/03	Future Cost	\$6,345.54
Useful Life	4		
		Assigned Reserves at FYB	\$5,748.75
Remaining Life	0	Monthly Member Contribution	\$170.62
Replacement Year	2023	Monthly Interest Contribution	\$0.09
		Total Monthly Contribution	\$170.71

Comments:



To ensure that the wrought iron achieves its full useful life, it should be painted as recommended.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Plumbing Fixtures

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$18,600.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$18,600.00
Placed In Service	01/03	Future Cost	\$23,809.57
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	10	Monthly Member Contribution	\$236.35
Replacement Year	2033	Monthly Interest Contribution	\$0.12
		Total Monthly Contribution	\$236.47

Comments:



These are the plumbing fixtures located in the facilities area.

7 toilets, flush valve	@	\$750.00	=	\$5,250.00
3 urinals, wall mount	@	\$950.00	=	\$2,850.00
7 toilet stall dividers	@	\$1,200.00	=	\$8,400.00
3 urinal dividers	@	\$700.00	=	\$2,100.00
		TOTAL	=	\$18,600.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Pool Cleaner

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$3,500.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$3,500.00
Placed In Service	01/03	Future Cost	\$3,677.19
Useful Life	22		
		Assigned Reserves at FYB	\$3,181.82
Remaining Life	2	Monthly Member Contribution	\$26.86
Replacement Year	2025	Monthly Interest Contribution	\$0.41
		Total Monthly Contribution	\$27.27

Comments:



This is a Gemini auto vac pool cleaner located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Portable Pool Cleaner

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$3,000.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$3,000.00
Placed In Service	01/03	Future Cost	\$3,151.88
Useful Life	22		
		Assigned Reserves at FYB	\$2,727.27
Remaining Life	2	Monthly Member Contribution	\$23.02
Replacement Year	2025	Monthly Interest Contribution	\$0.35
		Total Monthly Contribution	\$23.38

Comments:



This is a Pentair 1hp portable vac pool cleaner Model #WF-24 located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Pumps

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$6,000.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$6,000.00
Placed In Service	01/03	Future Cost	\$6,303.75
Useful Life	18		
Adjustment	+4	Assigned Reserves at FYB	\$5,454.55
Remaining Life	2	Monthly Member Contribution	\$46.04
Replacement Year	2025	Monthly Interest Contribution	\$0.71
		Total Monthly Contribution	\$46.75

Comments:



This are the pumps located in the equipment area. The remaining life of this component has been extended due to its condition at our most recent site visit.

2 - 3hp Emerson main pump	@	\$3,000.00	=	\$6,000.00
1 booster pump 3/4hp	@	\$2,000.00	=	\$2,000.00
		TOTAL	=	\$8,000.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Replaster & Tile Replace

Primary Category	030 Pools	Quantity	1 pool
Secondary Category	Replaster & Tile Replace	Unit Cost	\$74,047.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$74,047.00
Placed In Service	01/16	Future Cost	\$83,777.38
Useful Life	12		
		Assigned Reserves at FYB	\$43,194.08
Remaining Life	5	Monthly Member Contribution	\$855.04
Replacement Year	2028	Monthly Interest Contribution	\$5.86
		Total Monthly Contribution	\$860.90

Comments:



This is the replaster and tile replacement for the Aviator pool. The placed in service date for this component has been provided by the client.

6,560 sq. ft. of replastering	@	\$8.50	=	\$55,760.00
517 lin. ft. of trim tile	@	\$17.00	=	\$8,789.00
450 lin. ft. of lane tile	@	\$17.00	=	\$7,650.00
132 lin. ft. of bench tile	@	\$14.00	=	\$1,848.00
		TOTAL	=	\$74,047.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Roof, EPDM

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$15,000.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$15,000.00
Placed In Service	01/22	Future Cost	\$23,979.75
Useful Life	20		
		Assigned Reserves at FYB	\$0.00
Remaining Life	19	Monthly Member Contribution	\$110.75
Replacement Year	2042	Monthly Interest Contribution	\$0.05
		Total Monthly Contribution	\$110.80

Comments:



The roofing specifications are unknown; therefore, the cost used for this built-up roof is based on replacing it with a 3 ply roof membrane. The useful life used is based on the assumption that the roof will be inspected annually and maintained as needed.

The cost for this component has been provided by the client.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Sign, Monument/Directory

Primary Category	030 Pools	Quantity	1 sign
Secondary Category	Signs	Unit Cost	\$2,500.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$2,500.00
Placed In Service	01/03	Future Cost	\$3,046.01
Useful Life	28		
		Assigned Reserves at FYB	\$0.00
Remaining Life	8	Monthly Member Contribution	\$38.83
Replacement Year	2031	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$38.85

Comments:



This is the monument/directory sign located just outside of the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Trash Receptacles, Unfunded

Primary Category	030 Pools	Quantity	6 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Aviator Pool	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:



At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Water Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$1,800.000
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$1,800.00
Placed In Service	06/16	Future Cost	\$2,036.53
Useful Life	12		
		Assigned Reserves at FYB	\$1,023.02
Remaining Life	5	Monthly Member Contribution	\$21.36
Replacement Year	2028	Monthly Interest Contribution	\$0.14
		Total Monthly Contribution	\$21.50

Comments:



This is a State 100G natural gas water heater located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Pool - Wood Structure

Primary Category	030 Pools	Quantity	1 structure
Secondary Category	Facilities	Unit Cost	\$22,500.00
Location	Aviator Pool	% of Replacement	100.00%
		Current Cost	\$22,500.00
Placed In Service	01/03	Future Cost	\$24,835.79
Useful Life	24		
		Assigned Reserves at FYB	\$18,750.00
Remaining Life	4	Monthly Member Contribution	\$160.81
Replacement Year	2027	Monthly Interest Contribution	\$2.44
		Total Monthly Contribution	\$163.25

Comments:



This is a 400sf. wood structure located at the entrance to the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Asphalt, Overlay

Primary Category	030 Pools	Quantity	4,632 sq. ft.
Secondary Category	Asphalt	Unit Cost	\$2.250
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$10,422.00
Placed In Service	01/07	Future Cost	\$13,015.65
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	9	Monthly Member Contribution	\$145.51
Replacement Year	2032	Monthly Interest Contribution	\$0.08
		Total Monthly Contribution	\$145.58

Comments:



This is the asphalt driveway and parking located just outside the pool area.

Most asphalt areas can be expected to last approximately 20-25 years before it will become necessary for an overlay to be applied. This can double the life of the surface upon application. It will be necessary to adjust manhole and valve covers at the time the overlay is applied. Deflection testing should be conducted by an independent consultant near the end of the estimated useful life to determine the condition of the asphalt and estimated remaining life before the overlay is required.

In addition to this service, a consultant may be obtained to prepare the application specifications, and to work with the contractor during actual installation. It is recommended that the client obtain bids for such a consultation near the end of the estimated useful life. As costs vary, a provision for this consulting has not been included in this cost estimate. Should the client request, this cost can be incorporated into this analysis.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Asphalt, Repair

Primary Category	030 Pools	Quantity	4,632 sq. ft.
Secondary Category	Asphalt	Unit Cost	\$6.500
Location	F15 Pool	% of Replacement	2.00%
		Current Cost	\$602.16
Placed In Service	01/20	Future Cost	\$681.29
Useful Life	5		
Adjustment	+3	Assigned Reserves at FYB	\$225.81
Remaining Life	5	Monthly Member Contribution	\$9.63
Replacement Year	2028	Monthly Interest Contribution	\$0.03
		Total Monthly Contribution	\$9.67

Comments:



It is estimated that a percentage of the asphalt areas will require repair or replacement. The actual condition of the asphalt should be monitored through time and these estimates adjusted accordingly.

We have budgeted for the asphalt to be repaired on the same cycle and in conjunction with the seal coating of the asphalt.

The remaining life of this component has been extended due to its condition at our most recent field inspection.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Asphalt, Slurry Seal

Primary Category	030 Pools	Quantity	4,632 sq. ft.
Secondary Category	Asphalt	Unit Cost	\$0.280
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$1,296.96
Placed In Service	01/20	Future Cost	\$1,467.39
Useful Life	5		
Adjustment	+3	Assigned Reserves at FYB	\$486.36
Remaining Life	5	Monthly Member Contribution	\$20.75
Replacement Year	2028	Monthly Interest Contribution	\$0.08
		Total Monthly Contribution	\$20.83

Comments:



Asphalt surfaces should be seal coated within 3 years of their initial installation. Thereafter, a 3 to 5 year cycle should be observed and adjusted according to the client's particular needs.

The unit cost includes any restriping that may be necessary.

The remaining life of this component has been extended due to its condition at our most recent field inspection.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Benches

Primary Category	030 Pools	Quantity	3 benches
Secondary Category	Benches	Unit Cost	\$750.000
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$2,250.00
Placed In Service	01/03	Future Cost	\$2,545.67
Useful Life	25		
		Assigned Reserves at FYB	\$1,800.00
Remaining Life	5	Monthly Member Contribution	\$15.56
Replacement Year	2028	Monthly Interest Contribution	\$0.24
		Total Monthly Contribution	\$15.80

Comments:



These are wood and metal benches located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Cabinets/Counters

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$14,550.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$14,550.00
Placed In Service	01/07	Future Cost	\$18,170.96
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	9	Monthly Member Contribution	\$203.14
Replacement Year	2032	Monthly Interest Contribution	\$0.11
		Total Monthly Contribution	\$203.25

Comments:



These are the wall cabinets and stainless counters located in the facilities area.

36 -lin. Ft. counters	@	\$175.00	=	\$6,300.00
30 -lin. Ft. cabinets	@	\$275.00	=	\$8,250.00
		TOTAL	=	\$14,550.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Doors, Roll Down

Primary Category	030 Pools	Quantity	2 doors
Secondary Category	Facilities	Unit Cost	\$1,800.000
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$3,600.00
Placed In Service	01/07	Future Cost	\$4,495.91
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	9	Monthly Member Contribution	\$50.26
Replacement Year	2032	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$50.28

Comments:



These are metal roll down locking security doors located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Drinking Fountain, Chilled

Primary Category	030 Pools	Quantity	2 fountains
Secondary Category	Drinking Fountains	Unit Cost	\$1,200.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$2,400.00
Placed In Service	01/07	Future Cost	\$2,783.26
Useful Life	22		
		Assigned Reserves at FYB	\$1,745.45
Remaining Life	6	Monthly Member Contribution	\$17.86
Replacement Year	2029	Monthly Interest Contribution	\$0.23
		Total Monthly Contribution	\$18.08

Comments:



These are stainless steel, chilled drinking fountains:

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Fencing, Wood Solid Board

Primary Category	030 Pools	Quantity	190 lin. ft.
Secondary Category	Fencing	Unit Cost	\$36.000
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$6,840.00
Placed In Service	01/07	Future Cost	\$8,542.22
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	9	Monthly Member Contribution	\$95.50
Replacement Year	2032	Monthly Interest Contribution	\$0.05
		Total Monthly Contribution	\$95.55

Comments:



This is 9' high wood fencing located around the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Fencing, Wrought Iron

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Fencing	Unit Cost	\$48,000.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$48,000.00
Placed In Service	01/07	Future Cost	\$50,430.00
Useful Life	18		
		Assigned Reserves at FYB	\$42,666.67
Remaining Life	2	Monthly Member Contribution	\$422.03
Replacement Year	2025	Monthly Interest Contribution	\$5.57
		Total Monthly Contribution	\$427.60

Comments:



This is the perimeter fencing located around the pool.

816 - lin. ft. of 6' fencing	@	\$55.00	=	\$44,880.00
120 - pedestrian gates (per sq. ft.)	@	\$26.00	=	\$3,120.00
		TOTAL	=	<u>\$48,000.00</u>

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Filter

Primary Category	030 Pools	Quantity	3 filters
Secondary Category	Equipment	Unit Cost	\$15,000.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$45,000.00
Placed In Service	01/07	Future Cost	\$49,671.58
Useful Life	20		
		Assigned Reserves at FYB	\$36,000.00
Remaining Life	4	Monthly Member Contribution	\$362.17
Replacement Year	2027	Monthly Interest Contribution	\$4.71
		Total Monthly Contribution	\$366.88

Comments:



These are Astral pool filters with a filtration area of 12.16ft.2. Model #06680. According to the equipment sticker these filters were installed in 2007.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Grills

Primary Category	030 Pools	Quantity	2 grills
Secondary Category	Grills	Unit Cost	\$1,400.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$2,800.00
Placed In Service	01/07	Future Cost	\$3,247.14
Useful Life	22		
		Assigned Reserves at FYB	\$2,036.36
Remaining Life	6	Monthly Member Contribution	\$20.84
Replacement Year	2029	Monthly Interest Contribution	\$0.27
		Total Monthly Contribution	\$21.10

Comments:



These are built in metal grills located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$50,000.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$50,000.00
Placed In Service	01/07	Future Cost	\$70,648.69
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	14	Monthly Member Contribution	\$474.43
Replacement Year	2037	Monthly Interest Contribution	\$0.25
		Total Monthly Contribution	\$474.68

Comments:



This is a Pentair Megatherm commercial heater with 3,200,000 BTU/input located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Life Guard Stands

Primary Category	030 Pools	Quantity	3 stands
Secondary Category	Life Guard Stands	Unit Cost	\$2,500.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$7,500.00
Placed In Service	01/07	Future Cost	\$9,366.47
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	9	Monthly Member Contribution	\$104.71
Replacement Year	2032	Monthly Interest Contribution	\$0.05
		Total Monthly Contribution	\$104.76

Comments:



These are built in life guard stands located around the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Lighting

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Lighting	Unit Cost	\$18,650.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$18,650.00
Placed In Service	01/07	Future Cost	\$23,291.29
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	9	Monthly Member Contribution	\$260.38
Replacement Year	2032	Monthly Interest Contribution	\$0.13
		Total Monthly Contribution	\$260.51

Comments:



These are the pathway and landscape fixtures located in the pool area.

8 - 3' pathway fixtures	@	\$750.00	=	\$6,000.00
2 landscape fixtures	@	\$350.00	=	\$700.00
47 fixtures, recessed	@	\$150.00	=	\$7,050.00
10 fixtures, in-ground	@	\$350.00	=	\$3,500.00
4 fixtures, vanity	@	\$350.00	=	\$1,400.00
		TOTAL	=	\$18,650.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Mastic

Primary Category	030 Pools	Quantity	405 lin. ft.
Secondary Category	Mastic	Unit Cost	\$4.250
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$1,721.25
Placed In Service	01/07	Future Cost	\$1,899.94
Useful Life	4		
		Assigned Reserves at FYB	\$1,721.25
Remaining Life	0	Monthly Member Contribution	\$51.09
Replacement Year	2023	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$51.11

Comments:



This is the replacement of the mastic around the pool.

Mastic material (deck caulking) prevents moisture from seeping through the expansion joints in the concrete pool deck, which otherwise could result in cracking these surfaces. The mastic material should be carefully monitored for deterioration and replaced as soon as water tight integrity is lost.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Painting, Wrought Iron

Primary Category	030 Pools	Quantity	5,016 sq. ft.
Secondary Category	Painting	Unit Cost	\$1.750
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$8,778.00
Placed In Service	01/07	Future Cost	\$9,689.27
Useful Life	4		
		Assigned Reserves at FYB	\$8,778.00
Remaining Life	0	Monthly Member Contribution	\$260.53
Replacement Year	2023	Monthly Interest Contribution	\$0.13
		Total Monthly Contribution	\$260.66

Comments:



To ensure that the wrought iron achieves its full useful life, it should be painted as recommended.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Picnic Tables

Primary Category	030 Pools	Quantity	4 tables
Secondary Category	Picnic Tables	Unit Cost	\$850.000
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$3,400.00
Placed In Service	01/07	Future Cost	\$4,246.13
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	9	Monthly Member Contribution	\$47.47
Replacement Year	2032	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$47.49

Comments:



These are the picnic tables located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Plumbing Fixtures

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$18,800.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$18,800.00
Placed In Service	01/07	Future Cost	\$23,478.62
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	9	Monthly Member Contribution	\$262.47
Replacement Year	2032	Monthly Interest Contribution	\$0.14
		Total Monthly Contribution	\$262.61

Comments:



These are the plumbing fixtures located in the facilities area.

7 toilets, flush valve	@	\$750.00	=	\$5,250.00
3 urinals, wall mount	@	\$950.00	=	\$2,850.00
7 toilet stall dividers	@	\$1,200.00	=	\$8,400.00
2 urinal dividers	@	\$700.00	=	\$1,400.00
1 sink, pocelain	@	\$350.00	=	\$350.00
1 triple sink, stainless	@	\$550.00	=	\$550.00
		TOTAL	=	\$18,800.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Pool Cleaner

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$3,500.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$3,500.00
Placed In Service	01/07	Future Cost	\$4,058.93
Useful Life	22		
		Assigned Reserves at FYB	\$2,545.45
Remaining Life	6	Monthly Member Contribution	\$26.04
Replacement Year	2029	Monthly Interest Contribution	\$0.33
		Total Monthly Contribution	\$26.38

Comments:



This is a Gemini auto vac pool cleaner located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Portable Pool Cleaner

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$2,500.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$2,500.00
Placed In Service	01/07	Future Cost	\$2,626.56
Useful Life	18		
		Assigned Reserves at FYB	\$2,222.22
Remaining Life	2	Monthly Member Contribution	\$21.98
Replacement Year	2025	Monthly Interest Contribution	\$0.29
		Total Monthly Contribution	\$22.27

Comments:



This is a Pentair 1ho portable vac pool cleaner Model #WF-24 located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Pumps

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$10,200.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$10,200.00
Placed In Service	01/07	Future Cost	\$10,716.38
Useful Life	16		
Adjustment	+2	Assigned Reserves at FYB	\$9,066.67
Remaining Life	2	Monthly Member Contribution	\$89.68
Replacement Year	2025	Monthly Interest Contribution	\$1.18
		Total Monthly Contribution	\$90.86

Comments:



This are the pumps located in the equipment area.

1 booster pump 3/4hp	@	\$2,000.00	=	\$2,000.00
1 -3hp WhisperFlo	@	\$3,000.00	=	\$3,000.00
1 - 1.85hp Baldor	@	\$2,500.00	=	\$2,500.00
1 - 3hp Emerson main pump	@	\$3,500.00	=	\$3,500.00
		TOTAL	=	\$11,000.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Replaster & Tile Replace

Primary Category	030 Pools	Quantity	1 pool
Secondary Category	Replaster & Tile Replace	Unit Cost	\$76,634.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$76,634.00
Placed In Service	01/18	Future Cost	\$91,093.74
Useful Life	12		
		Assigned Reserves at FYB	\$0.00
Remaining Life	7	Monthly Member Contribution	\$1,344.90
Replacement Year	2030	Monthly Interest Contribution	\$0.69
		Total Monthly Contribution	\$1,345.59

Comments:



This is the replaster and tile replacement for the F15 pool.

7,670 sq. ft. of replastering	@	\$8.50	=	\$65,195.00
405 lin. ft. of trim tile	@	\$17.00	=	\$6,885.00
165 lin. ft. of bench tile	@	\$14.00	=	\$2,310.00
132 lin. ft. of lane tile	@	\$17.00	=	\$2,244.00
		TOTAL	=	\$76,634.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Roof, EPDM

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$15,000.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$15,000.00
Placed In Service	01/20	Future Cost	\$22,824.27
Useful Life	20		
		Assigned Reserves at FYB	\$0.00
Remaining Life	17	Monthly Member Contribution	\$121.13
Replacement Year	2040	Monthly Interest Contribution	\$0.06
		Total Monthly Contribution	\$121.19

Comments:



The roofing specifications are unknown; therefore, the cost used for this built-up roof is based on replacing it with a 3 ply roof membrane. The useful life used is based on the assumption that the roof will be inspected annually and maintained as needed.

The cost for this component has been provided by the client.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Sign, Monument/Directory

Primary Category	030 Pools	Quantity	1 sign
Secondary Category	Signs	Unit Cost	\$2,500.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$2,500.00
Placed In Service	01/07	Future Cost	\$3,046.01
Useful Life	24		
		Assigned Reserves at FYB	\$0.00
Remaining Life	8	Monthly Member Contribution	\$38.83
Replacement Year	2031	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$38.85

Comments:



This is the monument/directory sign located just outside of the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Trash Receptacles, Unfunded

Primary Category	030 Pools	Quantity	6 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	F15 Pool	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:



These are metal trash receptacles located in the pool area. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Pool - Water Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$3,500.00
Location	F15 Pool	% of Replacement	100.00%
		Current Cost	\$3,500.00
Placed In Service	03/22	Future Cost	\$4,592.30
Useful Life	12		
		Assigned Reserves at FYB	\$0.00
Remaining Life	11	Monthly Member Contribution	\$40.89
Replacement Year	2034	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$40.91

Comments:



This is a A.O. Smith Cyclone xi 100G natural gas water heater located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Asphalt, Overlay

Primary Category	030 Pools	Quantity	1,356 sq. ft.
Secondary Category	Asphalt	Unit Cost	\$2.250
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$3,051.00
Placed In Service	01/09	Future Cost	\$4,003.18
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	11	Monthly Member Contribution	\$35.64
Replacement Year	2034	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$35.66

Comments:



This is the asphalt driveway and parking located just outside the pool area.

Most asphalt areas can be expected to last approximately 20-25 years before it will become necessary for an overlay to be applied. This can double the life of the surface upon application. It will be necessary to adjust manhole and valve covers at the time the overlay is applied. Deflection testing should be conducted by an independent consultant near the end of the estimated useful life to determine the condition of the asphalt and estimated remaining life before the overlay is required.

In addition to this service, a consultant may be obtained to prepare the application specifications, and to work with the contractor during actual installation. It is recommended that the client obtain bids for such a consultation near the end of the estimated useful life. As costs vary, a provision for this consulting has not been included in this cost estimate. Should the client request, this cost can be incorporated into this analysis.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Asphalt, Repair

Primary Category	030 Pools	Quantity	1,356 sq. ft.
Secondary Category	Asphalt	Unit Cost	\$6.500
Location	Jet Stream Pool	% of Replacement	2.00%
		Current Cost	\$176.28
Placed In Service	01/19	Future Cost	\$180.69
Useful Life	5		
		Assigned Reserves at FYB	\$141.02
Remaining Life	1	Monthly Member Contribution	\$4.42
Replacement Year	2024	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$4.44

Comments:



It is estimated that a percentage of the asphalt areas will require repair or replacement. The actual condition of the asphalt should be monitored through time and these estimates adjusted accordingly.

We have budgeted for the asphalt to be repaired on the same cycle and in conjunction with the seal coating of the asphalt.

The actual date this component was placed into service is not available. For budgeting purposes, this date has been estimated based on its condition at our most recent site visit.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Asphalt, Slurry Seal

Primary Category	030 Pools	Quantity	1,356 sq. ft.
Secondary Category	Asphalt	Unit Cost	\$0.280
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$379.68
Placed In Service	01/19	Future Cost	\$389.17
Useful Life	5		
		Assigned Reserves at FYB	\$303.74
Remaining Life	1	Monthly Member Contribution	\$9.51
Replacement Year	2024	Monthly Interest Contribution	\$0.04
		Total Monthly Contribution	\$9.55

Comments:



Asphalt surfaces should be seal coated within 3 years of their initial installation. Thereafter, a 3 to 5 year cycle should be observed and adjusted according to the client's particular needs.

The unit cost includes any restriping that may be necessary.

The actual date this component was placed into service is not available. For budgeting purposes, this date has been estimated based on its condition at our most recent site visit.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Bench

Primary Category	030 Pools	Quantity	1 bench
Secondary Category	Benches	Unit Cost	\$650.000
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$650.00
Placed In Service	01/09	Future Cost	\$852.86
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	11	Monthly Member Contribution	\$7.59
Replacement Year	2034	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$7.59

Comments:



This is a wood and metal bench located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Ceramic Tile, Unfunded

Primary Category	030 Pools	Quantity	936 sq. ft.
Secondary Category	Facilities	Unit Cost	\$0.000
Location	Jet Stream Pool	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/09	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:



At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Counters

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$3,500.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$3,500.00
Placed In Service	01/09	Future Cost	\$4,592.30
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	11	Monthly Member Contribution	\$40.89
Replacement Year	2034	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$40.91

Comments:



These are the laminated plastic counters located in the facilities area.

20 - ln. ft. counters	@	\$175.00	=	\$3,500.00
		TOTAL	=	\$3,500.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Doors, Roll Down

Primary Category	030 Pools	Quantity	5 doors
Secondary Category	Facilities	Unit Cost	\$1,800.000
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$9,000.00
Placed In Service	01/09	Future Cost	\$11,808.78
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	11	Monthly Member Contribution	\$105.13
Replacement Year	2034	Monthly Interest Contribution	\$0.05
		Total Monthly Contribution	\$105.19

Comments:



These are metal roll down locking security doors located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Drinking Fountains

Primary Category	030 Pools	Quantity	2 fountains
Secondary Category	Drinking Fountains	Unit Cost	\$1,200.000
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$2,400.00
Placed In Service	01/09	Future Cost	\$2,924.17
Useful Life	22		
		Assigned Reserves at FYB	\$0.00
Remaining Life	8	Monthly Member Contribution	\$37.27
Replacement Year	2031	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$37.29

Comments:



These are stainless steel drinking fountains located in the pool area.

Master Community Association, Inc.

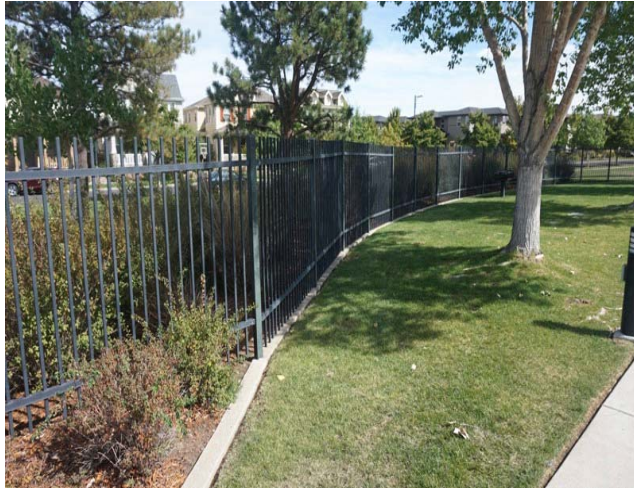
Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Fencing, Wrought Iron

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Fencing	Unit Cost	\$29,245.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$29,245.00
Placed In Service	01/09	Future Cost	\$32,281.01
Useful Life	18		
		Assigned Reserves at FYB	\$22,746.11
Remaining Life	4	Monthly Member Contribution	\$252.94
Replacement Year	2027	Monthly Interest Contribution	\$2.99
		Total Monthly Contribution	\$255.93

Comments:



This is the perimeter fencing located around the pool.

475 - lin. ft. of 6' fencing	@	\$55.00	=	\$26,125.00
120 - pedestrian gates (per sq. ft.)	@	\$26.00	=	\$3,120.00
		TOTAL	=	<u>\$29,245.00</u>

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Filters

Primary Category	030 Pools	Quantity	4 filters
Secondary Category	Equipment	Unit Cost	\$15,000.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$60,000.00
Placed In Service	01/09	Future Cost	\$69,581.61
Useful Life	20		
		Assigned Reserves at FYB	\$13,195.96
Remaining Life	6	Monthly Member Contribution	\$982.32
Replacement Year	2029	Monthly Interest Contribution	\$2.16
		Total Monthly Contribution	\$984.48

Comments:



These are Astral pool filters with a filtration area of 12.16ft.2. Model #06683. According to the equipment sticker these filters were installed in 2009.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Grills

Primary Category	030 Pools	Quantity	2 grills
Secondary Category	Grills	Unit Cost	\$1,400.000
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$2,800.00
Placed In Service	01/09	Future Cost	\$3,411.53
Useful Life	22		
		Assigned Reserves at FYB	\$0.00
Remaining Life	8	Monthly Member Contribution	\$43.49
Replacement Year	2031	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$43.51

Comments:



These are built in metal grills located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$50,000.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$50,000.00
Placed In Service	01/11	Future Cost	\$77,982.94
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	18	Monthly Member Contribution	\$385.48
Replacement Year	2041	Monthly Interest Contribution	\$0.19
		Total Monthly Contribution	\$385.68

Comments:



This is a Pentair Megatherm commercial heater with 3,200,000 BTU/input located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Life Guard Stands

Primary Category	030 Pools	Quantity	4 stands
Secondary Category	Life Guard Stands	Unit Cost	\$2,500.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$10,000.00
Placed In Service	01/09	Future Cost	\$13,120.87
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	11	Monthly Member Contribution	\$116.82
Replacement Year	2034	Monthly Interest Contribution	\$0.06
		Total Monthly Contribution	\$116.88

Comments:



These are built in life guard stands located around the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Lighting

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Lighting	Unit Cost	\$15,100.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$15,100.00
Placed In Service	01/09	Future Cost	\$19,812.51
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	11	Monthly Member Contribution	\$176.39
Replacement Year	2034	Monthly Interest Contribution	\$0.09
		Total Monthly Contribution	\$176.48

Comments:



These are the pathway and landscape fixtures located in the pool area.

26 fixtures, recessed	@	\$150.00	=	\$3,900.00
9 fixtures, wall	@	\$350.00	=	\$3,150.00
8 landscape fixtures	@	\$350.00	=	\$2,800.00
7 - 3' pathway fixtures	@	\$750.00	=	\$5,250.00
		TOTAL	=	\$15,100.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Mastic

Primary Category	030 Pools	Quantity	830 lin. ft.
Secondary Category	Mastic	Unit Cost	\$4.250
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$3,527.50
Placed In Service	01/21	Future Cost	\$3,706.08
Useful Life	4		
		Assigned Reserves at FYB	\$1,763.75
Remaining Life	2	Monthly Member Contribution	\$106.97
Replacement Year	2025	Monthly Interest Contribution	\$0.28
		Total Monthly Contribution	\$107.25

Comments:



This is the replacement of the mastic around the pool.

Mastic material (deck caulking) prevents moisture from seeping through the expansion joints in the concrete pool deck, which otherwise could result in cracking these surfaces. The mastic material should be carefully monitored for deterioration and replaced as soon as water tight integrity is lost.

Master Community Association, Inc.

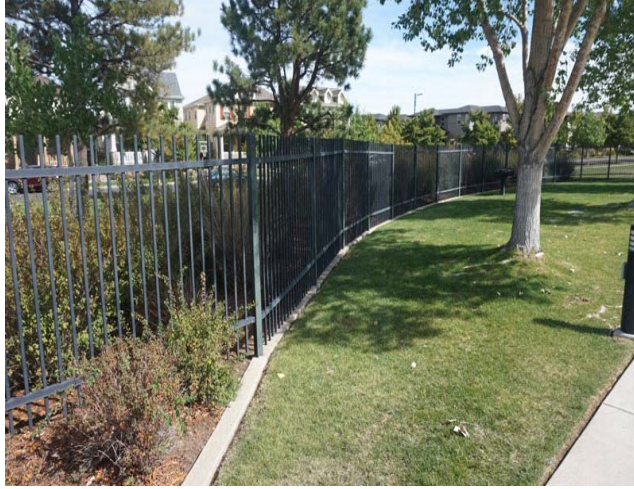
Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Painting, Wrought Iron

Primary Category	030 Pools	Quantity	2,375 sq. ft.
Secondary Category	Painting	Unit Cost	\$1.750
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$4,156.25
Placed In Service	01/09	Future Cost	\$4,587.72
Useful Life	4		
		Assigned Reserves at FYB	\$4,156.25
Remaining Life	0	Monthly Member Contribution	\$123.36
Replacement Year	2023	Monthly Interest Contribution	\$0.06
		Total Monthly Contribution	\$123.42

Comments:



To ensure that the wrought iron achieves its full useful life, it should be painted as recommended.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Plumbing Fixtures

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$19,300.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$19,300.00
Placed In Service	01/09	Future Cost	\$25,323.27
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	11	Monthly Member Contribution	\$225.45
Replacement Year	2034	Monthly Interest Contribution	\$0.12
		Total Monthly Contribution	\$225.57

Comments:



These are the plumbing fixtures located in the facilities area.

8 toilets, flush valve	@	\$750.00	=	\$6,000.00
7 toilet stall dividers	@	\$1,200.00	=	\$8,400.00
7 sinks	@	\$350.00	=	\$2,450.00
2 urinals, wall mount	@	\$950.00	=	\$1,900.00
1 triple sink, stainless	@	\$550.00	=	\$550.00
		TOTAL	=	\$19,300.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Pool Cleaner

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$3,500.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$3,500.00
Placed In Service	01/09	Future Cost	\$3,677.19
Useful Life	14		
Adjustment	+2	Assigned Reserves at FYB	\$3,062.50
Remaining Life	2	Monthly Member Contribution	\$33.46
Replacement Year	2025	Monthly Interest Contribution	\$0.40
		Total Monthly Contribution	\$33.86

Comments:



This is a Gemini auto vac pool cleaner located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Portable Pool Cleaner

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$2,500.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$2,500.00
Placed In Service	01/09	Future Cost	\$2,626.56
Useful Life	14		
Adjustment	+2	Assigned Reserves at FYB	\$2,187.50
Remaining Life	2	Monthly Member Contribution	\$23.90
Replacement Year	2025	Monthly Interest Contribution	\$0.29
		Total Monthly Contribution	\$24.19

Comments:



This is a Pentair 1ho portable vac pool cleaner Model #WF-24 located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Pumps

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$6,500.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$6,500.00
Placed In Service	01/09	Future Cost	\$6,829.06
Useful Life	16		
		Assigned Reserves at FYB	\$5,687.50
Remaining Life	2	Monthly Member Contribution	\$62.15
Replacement Year	2025	Monthly Interest Contribution	\$0.74
		Total Monthly Contribution	\$62.89

Comments:



This are the pumps located in the equipment area.

1 booster pump 3/4hp	@	\$2,000.00	=	\$2,000.00
1 - 15hp main pump	@	\$5,000.00	=	\$5,000.00
		TOTAL	=	\$7,000.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Replaster & Tile Replace

Primary Category	030 Pools	Quantity	1 pool
Secondary Category	Replaster & Tile Replace	Unit Cost	\$69,428.50
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$69,428.50
Placed In Service	01/09	Future Cost	\$71,164.21
Useful Life	15		
		Assigned Reserves at FYB	\$64,799.93
Remaining Life	1	Monthly Member Contribution	\$701.90
Replacement Year	2024	Monthly Interest Contribution	\$8.49
		Total Monthly Contribution	\$710.40

Comments:



This is the replaster and tile replacement for the jet stream pool.

6,173 sq. ft. of replastering	@	\$8.50	=	\$52,470.50
498 lin. ft. of lane tile	@	\$17.00	=	\$8,466.00
404 lin. ft. of trim tile	@	\$17.00	=	\$6,868.00
116 lin. ft. of bench tile	@	\$14.00	=	\$1,624.00
		TOTAL	=	\$69,428.50

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Roof, EPDM

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$15,000.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$15,000.00
Placed In Service	01/09	Future Cost	\$17,395.40
Useful Life	20		
		Assigned Reserves at FYB	\$10,500.00
Remaining Life	6	Monthly Member Contribution	\$118.82
Replacement Year	2029	Monthly Interest Contribution	\$1.38
		Total Monthly Contribution	\$120.20

Comments:



The roofing specifications are unknown; therefore, the cost used for this built-up roof is based on replacing it with a 3 ply roof membrane. The useful life used is based on the assumption that the roof will be inspected annually and maintained as needed.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Sign, Monument/Directory

Primary Category	030 Pools	Quantity	1 sign
Secondary Category	Signs	Unit Cost	\$2,500.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$2,500.00
Placed In Service	01/09	Future Cost	\$3,200.21
Useful Life	24		
		Assigned Reserves at FYB	\$0.00
Remaining Life	10	Monthly Member Contribution	\$31.77
Replacement Year	2033	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$31.79

Comments:



This is the monument/directory sign located just outside of the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Trash Receptacles, Unfunded

Primary Category	030 Pools	Quantity	4 receptacles
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Jet Stream Pool	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/09	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:



These are metal trash receptacles located in the pool area. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Pool - Water Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$3,500.00
Location	Jet Stream Pool	% of Replacement	100.00%
		Current Cost	\$3,500.00
Placed In Service	01/17	Future Cost	\$4,058.93
Useful Life	12		
		Assigned Reserves at FYB	\$1,750.00
Remaining Life	6	Monthly Member Contribution	\$40.05
Replacement Year	2029	Monthly Interest Contribution	\$0.24
		Total Monthly Contribution	\$40.28

Comments:



This is a Bradford/White 100G natural gas water heater located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Benches

Primary Category	030 Pools	Quantity	1 bench
Secondary Category	Benches	Unit Cost	\$750.000
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$750.00
Placed In Service	01/14	Future Cost	\$1,113.38
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$6.37
Replacement Year	2039	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$6.37

Comments:



This is a wood and metal bench located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Cabinets/Counters

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$13,825.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$13,825.00
Placed In Service	01/14	Future Cost	\$20,523.29
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$117.33
Replacement Year	2039	Monthly Interest Contribution	\$0.06
		Total Monthly Contribution	\$117.39

Comments:



These are the base cabinets and counters located in the facilities area.

35 - In. ft. cabinets	@	\$275.00	=	\$9,625.00
35 - In. ft. counters	@	\$175.00	=	\$6,125.00
		TOTAL	=	\$15,750.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Concrete, Unfunded

Primary Category	030 Pools	Quantity	1,748 sq. ft.
Secondary Category	Concrete	Unit Cost	\$0.00
Location	Maverick Pool	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/14	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:



This is the concrete parking area for the pool.

Typically, budgeting for concrete repairs as a reserve component is excluded as it is anticipated that any repairs required will be addressed immediately due to safety concerns. Good maintenance practice would not allow the need for repairs to accumulate to a point that they would become a major expense. Minor repairs, as needed, should be addressed immediately as a maintenance issue using the client's operating and/or reserve contingency funds. Should the client desire, funding for this component can be included.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Doors, Roll Down

Primary Category	030 Pools	Quantity	3 doors
Secondary Category	Facilities	Unit Cost	\$1,800.000
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$5,400.00
Placed In Service	01/14	Future Cost	\$8,016.33
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$45.83
Replacement Year	2039	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$45.85

Comments:



These are metal roll down locking security doors located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Fencing, Wrought Iron

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Fencing	Unit Cost	\$32,820.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$32,820.00
Placed In Service	01/14	Future Cost	\$55,123.88
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$224.01
Replacement Year	2044	Monthly Interest Contribution	\$0.12
		Total Monthly Contribution	\$224.12

Comments:



This is the perimeter fencing located around the pool.

540 - lin. ft. of 6' fencing	@	\$55.00	=	\$29,700.00
144 - pedestrian gates (per sq. ft.)	@	\$26.00	=	\$3,744.00
		TOTAL	=	\$33,444.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Filters

Primary Category	030 Pools	Quantity	3 filters
Secondary Category	Equipment	Unit Cost	\$15,000.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$45,000.00
Placed In Service	01/14	Future Cost	\$62,033.00
Useful Life	22		
		Assigned Reserves at FYB	\$0.00
Remaining Life	13	Monthly Member Contribution	\$454.79
Replacement Year	2036	Monthly Interest Contribution	\$0.24
		Total Monthly Contribution	\$455.02

Comments:



These are Astral pool filters Model #11330.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Grills

Primary Category	030 Pools	Quantity	2 grills
Secondary Category	Grills	Unit Cost	\$1,400.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$2,800.00
Placed In Service	01/14	Future Cost	\$3,859.83
Useful Life	22		
		Assigned Reserves at FYB	\$0.00
Remaining Life	13	Monthly Member Contribution	\$28.30
Replacement Year	2036	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$28.31

Comments:



These are built in metal grills located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$45,000.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$45,000.00
Placed In Service	01/14	Future Cost	\$75,581.18
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$307.14
Replacement Year	2044	Monthly Interest Contribution	\$0.16
		Total Monthly Contribution	\$307.30

Comments:



This is a Pentair Mega Therm natural gas commercial heater with 2,800,000 BTU/input located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Life Guard Stands

Primary Category	030 Pools	Quantity	2 stands
Secondary Category	Life Guard Stands	Unit Cost	\$2,500.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$5,000.00
Placed In Service	01/14	Future Cost	\$7,422.53
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$42.43
Replacement Year	2039	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$42.46

Comments:



These are (2) life guard stands located around the pool area.

Master Community Association, Inc.

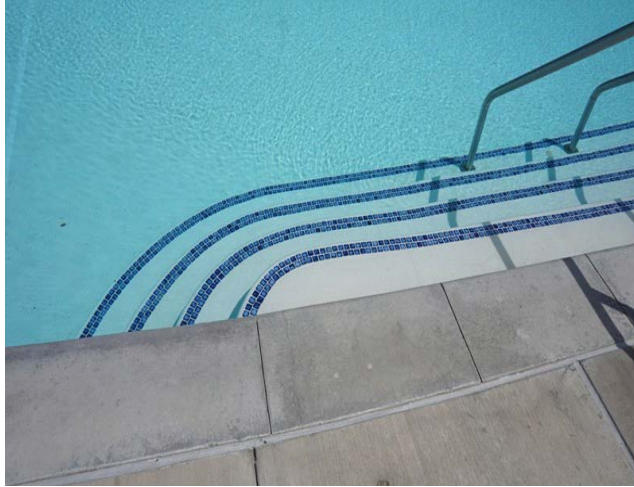
Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Mastic

Primary Category	030 Pools	Quantity	686 lin. ft.
Secondary Category	Mastic	Unit Cost	\$4.250
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$2,915.50
Placed In Service	01/19	Future Cost	\$3,218.17
Useful Life	4		
		Assigned Reserves at FYB	\$2,915.50
Remaining Life	0	Monthly Member Contribution	\$86.53
Replacement Year	2023	Monthly Interest Contribution	\$0.04
		Total Monthly Contribution	\$86.57

Comments:



This is the replacement of the mastic around the pool.

Mastic material (deck caulking) prevents moisture from seeping through the expansion joints in the concrete pool deck, which otherwise could result in cracking these surfaces. The mastic material should be carefully monitored for deterioration and replaced as soon as water tight integrity is lost.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Painting, Wrought Iron

Primary Category	030 Pools	Quantity	3,384 sq. ft.
Secondary Category	Painting	Unit Cost	\$1.750
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$5,922.00
Placed In Service	01/22	Future Cost	\$6,377.35
Useful Life	4		
		Assigned Reserves at FYB	\$1,480.50
Remaining Life	3	Monthly Member Contribution	\$177.66
Replacement Year	2026	Monthly Interest Contribution	\$0.28
		Total Monthly Contribution	\$177.94

Comments:



To ensure that the wrought iron achieves its full useful life, it should be painted as recommended.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Plumbing Fixtures

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$22,500.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$22,500.00
Placed In Service	01/14	Future Cost	\$37,790.59
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$153.57
Replacement Year	2044	Monthly Interest Contribution	\$0.08
		Total Monthly Contribution	\$153.64

Comments:



These are the plumbing fixtures located in the facilities area.

8 toilets, flush valve	@	\$750.00	=	\$6,000.00
2 urinals, wall mount	@	\$950.00	=	\$1,900.00
7 toilet stall dividers	@	\$1,200.00	=	\$8,400.00
1 urinal dividers	@	\$700.00	=	\$700.00
7 sink	@	\$350.00	=	\$2,450.00
2 hand dryer	@	\$1,200.00	=	\$2,400.00
1 3 bowl sink	@	\$650.00	=	\$650.00
		TOTAL	=	\$22,500.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Pumps

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$9,000.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$9,000.00
Placed In Service	01/14	Future Cost	\$11,239.77
Useful Life	18		
		Assigned Reserves at FYB	\$0.00
Remaining Life	9	Monthly Member Contribution	\$125.65
Replacement Year	2032	Monthly Interest Contribution	\$0.06
		Total Monthly Contribution	\$125.72

Comments:



This are the pumps located in the equipment area.

2 - 10hp Nema main pump	@	\$3,500.00	=	\$7,000.00
1 booster pump 3/4hp	@	\$2,000.00	=	\$2,000.00
		TOTAL	=	\$9,000.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Replaster & Tile Replace

Primary Category	030 Pools	Quantity	1 pool
Secondary Category	Replaster & Tile Replace	Unit Cost	\$87,951.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$87,951.00
Placed In Service	01/14	Future Cost	\$94,713.61
Useful Life	12		
		Assigned Reserves at FYB	\$65,963.25
Remaining Life	3	Monthly Member Contribution	\$1,034.34
Replacement Year	2026	Monthly Interest Contribution	\$8.80
		Total Monthly Contribution	\$1,043.15

Comments:



This is the replaster and tile replacement for the Aviator pool. The placed in service date for this component has been provided by the client.

8,628 sq. ft. of replastering	@	\$8.50	=	\$73,338.00
686 lin. ft. of trim tile	@	\$17.00	=	\$11,662.00
280 lin. ft. of lane tile	@	\$17.00	=	\$4,760.00
76 lin. ft. of bench tile	@	\$14.00	=	\$1,064.00
		TOTAL	=	\$90,824.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Roof, EPDM

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$15,000.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$15,000.00
Placed In Service	01/14	Future Cost	\$19,681.30
Useful Life	20		
		Assigned Reserves at FYB	\$0.00
Remaining Life	11	Monthly Member Contribution	\$175.22
Replacement Year	2034	Monthly Interest Contribution	\$0.09
		Total Monthly Contribution	\$175.31

Comments:



The roofing specifications are unknown; therefore, the cost used for this built-up roof is based on replacing it with a 3 ply roof membrane. The useful life used is based on the assumption that the roof will be inspected annually and maintained as needed.

The cost for this component has been provided by the client.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Shade Structures

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$76,000.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$76,000.00
Placed In Service	01/14	Future Cost	\$127,648.22
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$518.72
Replacement Year	2044	Monthly Interest Contribution	\$0.27
		Total Monthly Contribution	\$518.99

Comments:



These are commercial shade structures located within the pool area.

2 large structures	@	\$20,000.00	=	\$40,000.00
2 medium structures	@	\$18,000.00	=	\$36,000.00
		TOTAL	=	\$76,000.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Sign, Monument/Directory

Primary Category	030 Pools	Quantity	1 sign
Secondary Category	Signs	Unit Cost	\$2,500.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$2,500.00
Placed In Service	01/14	Future Cost	\$3,620.75
Useful Life	24		
		Assigned Reserves at FYB	\$0.00
Remaining Life	15	Monthly Member Contribution	\$22.38
Replacement Year	2038	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$22.40

Comments:



This is the monument/directory sign located just outside of the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Trash Receptacles, Unfunded

Primary Category	030 Pools	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Maverick Pool	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/14	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:



At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Pool - Water Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$3,500.00
Location	Maverick Pool	% of Replacement	100.00%
		Current Cost	\$3,500.00
Placed In Service	01/14	Future Cost	\$3,769.12
Useful Life	12		
		Assigned Reserves at FYB	\$2,625.00
Remaining Life	3	Monthly Member Contribution	\$41.16
Replacement Year	2026	Monthly Interest Contribution	\$0.35
		Total Monthly Contribution	\$41.52

Comments:



This is a Bradford/White 100G natural gas water heater located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Asphalt, Overlay

Primary Category	030 Pools	Quantity	10,385 sq. ft.
Secondary Category	Asphalt	Unit Cost	\$2.250
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$23,366.25
Placed In Service	01/05	Future Cost	\$27,775.13
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	7	Monthly Member Contribution	\$410.07
Replacement Year	2030	Monthly Interest Contribution	\$0.22
		Total Monthly Contribution	\$410.29

Comments:

This is the asphalt driveway and parking located just outside the pool area.

Most asphalt areas can be expected to last approximately 20 years before it will become necessary for an overlay to be applied. This can double the life of the surface upon application. It will be necessary to adjust manhole and valve covers at the time the overlay is applied. Deflection testing should be conducted by an independent consultant near the end of the estimated useful life to determine the condition of the asphalt and estimated remaining life before the overlay is required.

In addition to this service, a consultant may be obtained to prepare the application specifications, and to work with the contractor during actual installation. It is recommended that the client obtain bids for such a consultation near the end of the estimated useful life. As costs vary, a provision for this consulting has not been included in this cost estimate. Should the client request, this cost can be incorporated into this analysis.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Asphalt, Repair

Primary Category	030 Pools	Quantity	10,385 sq. ft.
Secondary Category	Asphalt	Unit Cost	\$6.500
Location	Puddle Jumper Pool	% of Replacement	2.00%
		Current Cost	\$1,350.05
Placed In Service	01/20	Future Cost	\$1,418.40
Useful Life	5		
		Assigned Reserves at FYB	\$810.03
Remaining Life	2	Monthly Member Contribution	\$33.46
Replacement Year	2025	Monthly Interest Contribution	\$0.12
		Total Monthly Contribution	\$33.58

Comments:

It is estimated that a percentage of the asphalt areas will require repair or replacement. The actual condition of the asphalt should be monitored through time and these estimates adjusted accordingly.

We have budgeted for the asphalt to be repaired on the same cycle and in conjunction with the seal coating of the asphalt.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Asphalt, Slurry Seal

Primary Category	030 Pools	Quantity	10,385 sq. ft.
Secondary Category	Asphalt	Unit Cost	\$0.280
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$2,907.80
Placed In Service	01/20	Future Cost	\$3,055.01
Useful Life	5		
		Assigned Reserves at FYB	\$1,744.68
Remaining Life	2	Monthly Member Contribution	\$72.08
Replacement Year	2025	Monthly Interest Contribution	\$0.26
		Total Monthly Contribution	\$72.34

Comments:

Asphalt surfaces should be seal coated within 3 years of their initial installation. Thereafter, a 3 to 5 year cycle should be observed and adjusted according to the client's particular needs.

The unit cost includes any restriping that may be necessary.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Bench

Primary Category	030 Pools	Quantity	1 bench
Secondary Category	Benches	Unit Cost	\$650.000
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$650.00
Placed In Service	01/05	Future Cost	\$772.65
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	7	Monthly Member Contribution	\$11.41
Replacement Year	2030	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$11.42

Comments:

These are wood and metal benches located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Cabinets/Counters

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$9,900.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$9,900.00
Placed In Service	01/05	Future Cost	\$11,767.99
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	7	Monthly Member Contribution	\$173.74
Replacement Year	2030	Monthly Interest Contribution	\$0.09
		Total Monthly Contribution	\$173.83

Comments:

These are the wall cabinets and laminated counters located in the facilities area.

22 - ln. ft. counters	@	\$175.00	=	\$3,850.00
22 - ln. ft. cabinets	@	\$275.00	=	\$6,050.00
		TOTAL	=	\$9,900.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Ceramic Tile, Unfunded

Primary Category	030 Pools	Quantity	1,764 sq. ft.
Secondary Category	Facilities	Unit Cost	\$0.000
Location	Puddle Jumper Pool	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/05	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Drinking Fountains

Primary Category	030 Pools	Quantity	2 fountains
Secondary Category	Drinking Fountains	Unit Cost	\$1,200.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$2,400.00
Placed In Service	01/05	Future Cost	\$3,227.73
Useful Life	12		
		Assigned Reserves at FYB	\$2,400.00
Remaining Life	0	Monthly Member Contribution	\$25.99
Replacement Year	2023	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$26.00

Comments:

These are stainless steel drinking fountains located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Fencing, Wrought Iron

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Fencing	Unit Cost	\$32,820.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$32,820.00
Placed In Service	01/05	Future Cost	\$44,139.25
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	12	Monthly Member Contribution	\$355.37
Replacement Year	2035	Monthly Interest Contribution	\$0.18
		Total Monthly Contribution	\$355.55

Comments:

This is the perimeter fencing located around the pool.

540 - lin. ft. of 6' fencing	@	\$55.00	=	\$29,700.00
120 - pedestrian gates (per sq. ft.)	@	\$26.00	=	\$3,120.00
		TOTAL	=	\$32,820.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Filters

Primary Category	030 Pools	Quantity	3 filters
Secondary Category	Equipment	Unit Cost	\$15,000.000
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$45,000.00
Placed In Service	01/05	Future Cost	\$49,671.58
Useful Life	22		
		Assigned Reserves at FYB	\$36,818.18
Remaining Life	4	Monthly Member Contribution	\$340.05
Replacement Year	2027	Monthly Interest Contribution	\$4.79
		Total Monthly Contribution	\$344.84

Comments:

These are Astral pool filters with a filtration area of 12.16ft.2. Model #06805. According to the equipment sticker these filters were installed in 2005.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Grills

Primary Category	030 Pools	Quantity	2 grills
Secondary Category	Grills	Unit Cost	\$1,400.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$2,800.00
Placed In Service	01/05	Future Cost	\$3,090.68
Useful Life	22		
		Assigned Reserves at FYB	\$2,290.91
Remaining Life	4	Monthly Member Contribution	\$21.16
Replacement Year	2027	Monthly Interest Contribution	\$0.30
		Total Monthly Contribution	\$21.46

Comments:

These are built in metal grills located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$45,000.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$45,000.00
Placed In Service	01/05	Future Cost	\$60,520.00
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	12	Monthly Member Contribution	\$487.26
Replacement Year	2035	Monthly Interest Contribution	\$0.25
		Total Monthly Contribution	\$487.50

Comments:

This is a LAARS natural gas commercial heater with 2,800,000 BTU/input located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Life Guard Stands

Primary Category	030 Pools	Quantity	4 stands
Secondary Category	Life Guard Stands	Unit Cost	\$2,500.000
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$10,000.00
Placed In Service	01/05	Future Cost	\$11,886.86
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	7	Monthly Member Contribution	\$175.50
Replacement Year	2030	Monthly Interest Contribution	\$0.09
		Total Monthly Contribution	\$175.58

Comments:

These are built in life guard stands located around the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Lighting

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Lighting	Unit Cost	\$16,850.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$16,850.00
Placed In Service	01/05	Future Cost	\$20,029.35
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	7	Monthly Member Contribution	\$295.71
Replacement Year	2030	Monthly Interest Contribution	\$0.15
		Total Monthly Contribution	\$295.86

Comments:

These are the pathway and landscape fixtures located in the pool area.

20 fixtures, wall	@	\$350.00	=	\$7,000.00
10 fixtures, recessed	@	\$150.00	=	\$1,500.00
7 landscape fixtures	@	\$350.00	=	\$2,450.00
6 - 3' pathway fixtures	@	\$750.00	=	\$4,500.00
4 fixtures, in-ground	@	\$350.00	=	\$1,400.00
		TOTAL	=	\$16,850.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Mastic

Primary Category	030 Pools	Quantity	430 lin. ft.
Secondary Category	Mastic	Unit Cost	\$4.250
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$1,827.50
Placed In Service	01/21	Future Cost	\$1,920.02
Useful Life	4		
		Assigned Reserves at FYB	\$913.75
Remaining Life	2	Monthly Member Contribution	\$55.42
Replacement Year	2025	Monthly Interest Contribution	\$0.14
		Total Monthly Contribution	\$55.56

Comments:

This is the replacement of the mastic around the pool.

Mastic material (deck caulking) prevents moisture from seeping through the expansion joints in the concrete pool deck, which otherwise could result in cracking these surfaces. The mastic material should be carefully monitored for deterioration and replaced as soon as water tight integrity is lost.

The actual date this component was placed into service is not available. For budgeting purposes, this date has been estimated based on its condition at our most recent site visit.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Painting, Wrought Iron

Primary Category	030 Pools	Quantity	2,700 sq. ft.
Secondary Category	Painting	Unit Cost	\$1.750
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$4,725.00
Placed In Service	01/05	Future Cost	\$5,215.52
Useful Life	4		
		Assigned Reserves at FYB	\$4,725.00
Remaining Life	0	Monthly Member Contribution	\$140.24
Replacement Year	2023	Monthly Interest Contribution	\$0.08
		Total Monthly Contribution	\$140.31

Comments:

To ensure that the wrought iron achieves its full useful life, it should be painted as recommended.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Plumbing Fixtures

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$20,700.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$20,700.00
Placed In Service	01/05	Future Cost	\$27,839.20
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	12	Monthly Member Contribution	\$224.14
Replacement Year	2035	Monthly Interest Contribution	\$0.12
		Total Monthly Contribution	\$224.26

Comments:

These are the plumbing fixtures located in the facilities area.

7 toilets, flush valve	@	\$750.00	=	\$5,250.00
7 toilet stall dividers	@	\$1,200.00	=	\$8,400.00
6 sinks	@	\$350.00	=	\$2,100.00
3 urinals, wall mount	@	\$950.00	=	\$2,850.00
3 urinal dividers	@	\$700.00	=	\$2,100.00
		TOTAL	=	\$20,700.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Pool Cleaner

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$3,500.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$3,500.00
Placed In Service	01/05	Future Cost	\$3,863.35
Useful Life	22		
		Assigned Reserves at FYB	\$2,863.64
Remaining Life	4	Monthly Member Contribution	\$26.45
Replacement Year	2027	Monthly Interest Contribution	\$0.38
		Total Monthly Contribution	\$26.82

Comments:

This is a Gemini auto vac pool cleaner located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Portable Pool Cleaner

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$3,000.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$3,000.00
Placed In Service	01/05	Future Cost	\$3,311.44
Useful Life	22		
		Assigned Reserves at FYB	\$2,454.55
Remaining Life	4	Monthly Member Contribution	\$22.67
Replacement Year	2027	Monthly Interest Contribution	\$0.32
		Total Monthly Contribution	\$22.99

Comments:

This is a Pentair 1ho portable vac pool cleaner Model #WF-24 located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Pumps

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$19,000.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$19,000.00
Placed In Service	01/05	Future Cost	\$29,633.52
Useful Life	18		
		Assigned Reserves at FYB	\$19,000.00
Remaining Life	0	Monthly Member Contribution	\$146.48
Replacement Year	2023	Monthly Interest Contribution	\$0.08
		Total Monthly Contribution	\$146.56

Comments:

This are the pumps located in the equipment area.

3 A.O. Smith 1hp pumps	@	\$2,000.00	=	\$6,000.00
1 A.O. Smith 1/2hp pumps	@	\$1,500.00	=	\$1,500.00
1 A.O. Smith 2hp pumps	@	\$2,000.00	=	\$2,000.00
1 booster pump 3/4hp	@	\$2,000.00	=	\$2,000.00
1 -3hp WhisperFlo	@	\$2,500.00	=	\$2,500.00
1 - 1.85hp Baldor	@	\$2,000.00	=	\$2,000.00
1 - 3hp Emerson main pump	@	\$3,000.00	=	\$3,000.00
		TOTAL	=	\$19,000.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Replaster & Tile Replace

Primary Category	030 Pools	Quantity	1 pool
Secondary Category	Replaster & Tile Replace	Unit Cost	\$80,750.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$80,750.00
Placed In Service	01/21	Future Cost	\$103,366.83
Useful Life	12		
		Assigned Reserves at FYB	\$0.00
Remaining Life	10	Monthly Member Contribution	\$1,026.09
Replacement Year	2033	Monthly Interest Contribution	\$0.53
		Total Monthly Contribution	\$1,026.61

Comments:

This is the replaster and tile replacement for the puddle jumper pool.

8,500 sq. ft. of replastering	@	\$8.50	=	\$72,250.00
430 lin. ft. of trim tile	@	\$17.00	=	\$7,310.00
70 lin. ft. of lane tile	@	\$17.00	=	\$1,190.00
		TOTAL	=	\$80,750.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Roof, EPDM

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$15,000.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$15,000.00
Placed In Service	01/05	Future Cost	\$15,759.38
Useful Life	20		
		Assigned Reserves at FYB	\$13,500.00
Remaining Life	2	Monthly Member Contribution	\$122.66
Replacement Year	2025	Monthly Interest Contribution	\$1.75
		Total Monthly Contribution	\$124.41

Comments:

The roofing specifications are unknown; therefore, the cost used for this built-up roof is based on replacing it with a 3 ply roof membrane. The useful life used is based on the assumption that the roof will be inspected annually and maintained as needed.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Sign, Monument/Directory

Primary Category	030 Pools	Quantity	1 sign
Secondary Category	Signs	Unit Cost	\$2,500.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$2,500.00
Placed In Service	01/05	Future Cost	\$2,899.23
Useful Life	24		
		Assigned Reserves at FYB	\$1,875.00
Remaining Life	6	Monthly Member Contribution	\$17.60
Replacement Year	2029	Monthly Interest Contribution	\$0.25
		Total Monthly Contribution	\$17.85

Comments:

This is the monument/directory sign located just outside of the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Trash Receptacles, Unfunde

Primary Category	030 Pools	Quantity	4 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	Puddle Jumper Pool	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/05	Future Cost	\$0.00
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	7	Monthly Member Contribution	\$0.00
Replacement Year	2030	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the pool area.

At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Pool - Water Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$3,500.00
Location	Puddle Jumper Pool	% of Replacement	100.00%
		Current Cost	\$3,500.00
Placed In Service	01/12	Future Cost	\$3,587.50
Useful Life	12		
		Assigned Reserves at FYB	\$3,208.33
Remaining Life	1	Monthly Member Contribution	\$41.92
Replacement Year	2024	Monthly Interest Contribution	\$0.42
		Total Monthly Contribution	\$42.34

Comments:

This is a Bradford/White 100G natural gas water heater located in the equipment area.

According to the equipment sticker the placed in service date for this component is 2012.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Bench

Primary Category	030 Pools	Quantity	1 bench
Secondary Category	Benches	Unit Cost	\$750.000
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$750.00
Placed In Service	01/14	Future Cost	\$1,113.38
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$6.37
Replacement Year	2039	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$6.37

Comments:

This is a wood and metal bench located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Cabinets/Counters

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$13,825.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$13,825.00
Placed In Service	01/14	Future Cost	\$20,523.29
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$117.33
Replacement Year	2039	Monthly Interest Contribution	\$0.06
		Total Monthly Contribution	\$117.39

Comments:

These are the base cabinets and counters located in the facilities area.

35 - ln. ft. cabinets	@	\$275.00	=	\$9,625.00
35 - ln. ft. counters	@	\$175.00	=	\$6,125.00
		TOTAL	=	\$15,750.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Ceramic Tile, Unfunded

Primary Category	030 Pools	Quantity	1,248 sq. ft.
Secondary Category	Facilities	Unit Cost	\$0.00
Location	Runway 35 Pool	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/14	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Diving Board

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$15,000.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$15,000.00
Placed In Service	01/14	Future Cost	\$19,681.30
Useful Life	20		
		Assigned Reserves at FYB	\$0.00
Remaining Life	11	Monthly Member Contribution	\$175.22
Replacement Year	2034	Monthly Interest Contribution	\$0.09
		Total Monthly Contribution	\$175.31

Comments:

This is for the replacement of the commercial style diving board located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Doors, Roll Down

Primary Category	030 Pools	Quantity	3 doors
Secondary Category	Facilities	Unit Cost	\$1,800.000
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$5,400.00
Placed In Service	01/14	Future Cost	\$8,016.33
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$45.83
Replacement Year	2039	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$45.85

Comments:

These are metal roll down locking security doors located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Drinking Fountains

Primary Category	030 Pools	Quantity	2 fountains
Secondary Category	Drinking Fountains	Unit Cost	\$1,200.000
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$2,400.00
Placed In Service	01/14	Future Cost	\$3,562.81
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$20.37
Replacement Year	2039	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$20.38

Comments:

These are porcelain drinking fountains located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Fencing, Wood Solid Board

Primary Category	030 Pools	Quantity	38 lin. ft.
Secondary Category	Fencing	Unit Cost	\$48.000
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$1,824.00
Placed In Service	01/14	Future Cost	\$2,707.74
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$15.48
Replacement Year	2039	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$15.49

Comments:

This is 10' high wood fencing located around the trash area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Fencing, Wrought Iron

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Fencing	Unit Cost	\$38,358.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$38,358.00
Placed In Service	01/14	Future Cost	\$64,425.40
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$261.80
Replacement Year	2044	Monthly Interest Contribution	\$0.14
		Total Monthly Contribution	\$261.94

Comments:

This is the perimeter fencing located around the pool. This fencing has a mesh wind screen around all areas of the fence.

618 - lin. ft. of 6' fencing	@	\$55.00	=	\$33,990.00
168 - pedestrian gates (per sq. ft.)	@	\$26.00	=	\$4,368.00
		TOTAL	=	\$38,358.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Filters

Primary Category	030 Pools	Quantity	4 filters
Secondary Category	Equipment	Unit Cost	\$15,000.000
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$60,000.00
Placed In Service	01/14	Future Cost	\$82,710.66
Useful Life	22		
		Assigned Reserves at FYB	\$0.00
Remaining Life	13	Monthly Member Contribution	\$606.38
Replacement Year	2036	Monthly Interest Contribution	\$0.31
		Total Monthly Contribution	\$606.69

Comments:

These are Astral pool filters Model #11330.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Grill

Primary Category	030 Pools	Quantity	1 grill
Secondary Category	Grills	Unit Cost	\$1,400.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$1,400.00
Placed In Service	01/14	Future Cost	\$1,929.92
Useful Life	22		
		Assigned Reserves at FYB	\$0.00
Remaining Life	13	Monthly Member Contribution	\$14.15
Replacement Year	2036	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$14.16

Comments:

These are built in metal grill located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$45,000.000
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$45,000.00
Placed In Service	01/14	Future Cost	\$75,581.18
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$307.14
Replacement Year	2044	Monthly Interest Contribution	\$0.16
		Total Monthly Contribution	\$307.30

Comments:

This is a Pentair Megas Therm natural gas commercial heater with 2,800,000 BTU/input located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Life Guard Stands

Primary Category	030 Pools	Quantity	4 stands
Secondary Category	Life Guard Stands	Unit Cost	\$2,500.000
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$10,000.00
Placed In Service	01/14	Future Cost	\$14,845.06
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$84.87
Replacement Year	2039	Monthly Interest Contribution	\$0.04
		Total Monthly Contribution	\$84.91

Comments:

These are life guard stands located around the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Lighting

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Lighting	Unit Cost	\$11,050.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$11,050.00
Placed In Service	01/14	Future Cost	\$16,403.79
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$93.78
Replacement Year	2039	Monthly Interest Contribution	\$0.04
		Total Monthly Contribution	\$93.82

Comments:

These are the pathway and landscape fixtures located in the pool area.

25 fixtures, recessed	@	\$150.00	=	\$3,750.00
6 - 3' pathway fixtures	@	\$750.00	=	\$4,500.00
8 fixtures, wall	@	\$350.00	=	\$2,800.00
		TOTAL	=	\$11,050.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Mastic

Primary Category	030 Pools	Quantity	504 lin. ft.
Secondary Category	Mastic	Unit Cost	\$4.250
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$2,142.00
Placed In Service	01/22	Future Cost	\$2,306.70
Useful Life	4		
		Assigned Reserves at FYB	\$535.50
Remaining Life	3	Monthly Member Contribution	\$64.26
Replacement Year	2026	Monthly Interest Contribution	\$0.10
		Total Monthly Contribution	\$64.36

Comments:

This is the replacement of the mastic around the pool.

Mastic material (deck caulking) prevents moisture from seeping through the expansion joints in the concrete pool deck, which otherwise could result in cracking these surfaces. The mastic material should be carefully monitored for deterioration and replaced as soon as water tight integrity is lost.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Painting, Wrought Iron

Primary Category	030 Pools	Quantity	3,708 sq. ft.
Secondary Category	Painting	Unit Cost	\$1.750
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$6,489.00
Placed In Service	01/22	Future Cost	\$6,987.94
Useful Life	4		
		Assigned Reserves at FYB	\$1,622.25
Remaining Life	3	Monthly Member Contribution	\$194.67
Replacement Year	2026	Monthly Interest Contribution	\$0.30
		Total Monthly Contribution	\$194.98

Comments:

To ensure that the wrought iron achieves its full useful life, it should be painted as recommended.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Plumbing Fixtures

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$22,500.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$22,500.00
Placed In Service	01/14	Future Cost	\$37,790.59
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$153.57
Replacement Year	2044	Monthly Interest Contribution	\$0.08
		Total Monthly Contribution	\$153.64

Comments:

These are the plumbing fixtures located in the facilities area.

8 toilets, flush valve	@	\$750.00	=	\$6,000.00
2 urinals, wall mount	@	\$950.00	=	\$1,900.00
7 toilet stall dividers	@	\$1,200.00	=	\$8,400.00
1 urinal dividers	@	\$700.00	=	\$700.00
7 sink	@	\$350.00	=	\$2,450.00
2 hand dryer	@	\$1,200.00	=	\$2,400.00
1 3 bowl sink	@	\$650.00	=	\$650.00
		TOTAL	=	\$22,500.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Pumps

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$5,300.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$5,300.00
Placed In Service	01/14	Future Cost	\$6,618.97
Useful Life	18		
		Assigned Reserves at FYB	\$0.00
Remaining Life	9	Monthly Member Contribution	\$74.00
Replacement Year	2032	Monthly Interest Contribution	\$0.04
		Total Monthly Contribution	\$74.04

Comments:

This are the pumps located in the equipment area.

1 15-hp pump	@	\$4,500.00	=	\$4,500.00
1 chemical pump	@	\$800.00	=	\$800.00
		TOTAL	=	\$5,300.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Replaster & Tile Replace

Primary Category	030 Pools	Quantity	1 pool
Secondary Category	Replaster & Tile Replace	Unit Cost	\$83,652.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$83,652.00
Placed In Service	01/14	Future Cost	\$90,084.05
Useful Life	12		
		Assigned Reserves at FYB	\$62,739.00
Remaining Life	3	Monthly Member Contribution	\$983.79
Replacement Year	2026	Monthly Interest Contribution	\$8.37
		Total Monthly Contribution	\$992.16

Comments:

This is the replaster and tile replacement for the pool. The placed in service date for this component has been provided by the client.

7,776 sq. ft. of replastering	@	\$8.50	=	\$66,096.00
284 lin. ft. of trim tile	@	\$17.00	=	\$4,828.00
640 lin. ft. of lane tile	@	\$17.00	=	\$10,880.00
250 lin. ft. of bench tile	@	\$14.00	=	\$3,500.00
		TOTAL	=	\$85,304.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Roof, EPDM

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$15,000.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$15,000.00
Placed In Service	01/14	Future Cost	\$19,681.30
Useful Life	20		
		Assigned Reserves at FYB	\$0.00
Remaining Life	11	Monthly Member Contribution	\$175.22
Replacement Year	2034	Monthly Interest Contribution	\$0.09
		Total Monthly Contribution	\$175.31

Comments:

The roofing specifications are unknown; therefore, the cost used for this built-up roof is based on replacing it with a 3 ply roof membrane. The useful life used is based on the assumption that the roof will be inspected annually and maintained as needed.

The cost for this component has been provided by the client.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Scoreboard, Electronic

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$4,000.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$4,000.00
Placed In Service	01/14	Future Cost	\$4,307.56
Useful Life	12		
		Assigned Reserves at FYB	\$3,000.00
Remaining Life	3	Monthly Member Contribution	\$47.04
Replacement Year	2026	Monthly Interest Contribution	\$0.40
		Total Monthly Contribution	\$47.44

Comments:

This is the replacement of the electronic scoreboard servicing the pool.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Shade Structures

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$38,000.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$38,000.00
Placed In Service	01/14	Future Cost	\$63,824.11
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$259.36
Replacement Year	2044	Monthly Interest Contribution	\$0.13
		Total Monthly Contribution	\$259.49

Comments:

These are commercial shade structures located within the pool area.

1 - 5-bay structure	@	\$20,000.00	=	\$20,000.00
1 - 4-bay structure	@	\$18,000.00	=	\$18,000.00
		TOTAL	=	\$38,000.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Sign, Monument/Directory

Primary Category	030 Pools	Quantity	1 sign
Secondary Category	Signs	Unit Cost	\$2,500.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$2,500.00
Placed In Service	01/14	Future Cost	\$3,620.75
Useful Life	24		
		Assigned Reserves at FYB	\$0.00
Remaining Life	15	Monthly Member Contribution	\$22.38
Replacement Year	2038	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$22.40

Comments:

This is the monument/directory sign located just outside of the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Trash Receptacles, Unfunded

Primary Category	030 Pools	Quantity	5 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	Runway 35 Pool	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/14	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Pool - Water Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$3,500.00
Location	Runway 35 Pool	% of Replacement	100.00%
		Current Cost	\$3,500.00
Placed In Service	01/14	Future Cost	\$3,769.12
Useful Life	12		
		Assigned Reserves at FYB	\$2,625.00
Remaining Life	3	Monthly Member Contribution	\$41.16
Replacement Year	2026	Monthly Interest Contribution	\$0.35
		Total Monthly Contribution	\$41.52

Comments:

This is a Bradford/White 100G natural gas water heater located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Cabinets/Counters

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$10,525.00
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$10,525.00
Placed In Service	01/19	Future Cost	\$17,677.60
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$71.84
Replacement Year	2044	Monthly Interest Contribution	\$0.03
		Total Monthly Contribution	\$71.87

Comments:

These are the wall cabinets and counters located in the facilities area.

13 -lin. Ft. counters	@	\$175.00	=	\$2,275.00
13 -lin. Ft. cabinets	@	\$275.00	=	\$3,575.00
		TOTAL	=	\$5,850.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Ceramic Tile, Unfunded

Primary Category	030 Pools	Quantity	1,181 sq. ft.
Secondary Category	Facilities	Unit Cost	\$0.00
Location	Splash Landing Pool	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/19	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Concrete, Unfunded

Primary Category	030 Pools	Quantity	3,654 sq. ft.
Secondary Category	Concrete	Unit Cost	\$0.000
Location	Splash Landing Pool	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/19	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

This is the concrete parking area for the pool.

Typically, budgeting for concrete repairs as a reserve component is excluded as it is anticipated that any repairs required will be addressed immediately due to safety concerns. Good maintenance practice would not allow the need for repairs to accumulate to a point that they would become a major expense. Minor repairs, as needed, should be addressed immediately as a maintenance issue using the client's operating and/or reserve contingency funds. Should the client desire, funding for this component can be included.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Dero Fixit Station

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Grounds	Unit Cost	\$3,500.000
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$3,500.00
Placed In Service	01/19	Future Cost	\$4,707.11
Useful Life	16		
		Assigned Reserves at FYB	\$0.00
Remaining Life	12	Monthly Member Contribution	\$37.90
Replacement Year	2035	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$37.92

Comments:

This is the replacement of the Dero Fix It station located just outside of the pool area. This is a tire inflation station.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Doors, Roll Down

Primary Category	030 Pools	Quantity	3 doors
Secondary Category	Facilities	Unit Cost	\$1,800.000
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$5,400.00
Placed In Service	01/19	Future Cost	\$9,069.74
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$36.86
Replacement Year	2044	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$36.88

Comments:

These are metal roll down locking security doors located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Drinking Fountains

Primary Category	030 Pools	Quantity	2 fountains
Secondary Category	Drinking Fountains	Unit Cost	\$1,200.000
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$2,400.00
Placed In Service	01/19	Future Cost	\$4,031.00
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$16.38
Replacement Year	2044	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$16.39

Comments:

These are porcelain drinking fountains located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Fencing, Wood Solid Board

Primary Category	030 Pools	Quantity	136 lin. ft.
Secondary Category	Fencing	Unit Cost	\$36.000
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$4,896.00
Placed In Service	01/19	Future Cost	\$8,223.23
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$33.42
Replacement Year	2044	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$33.44

Comments:

This is 8' high wood fencing located within the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Fencing, Wrought Iron
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Primary Category	030 Pools	Quantity	1 total
Secondary Category	Fencing	Unit Cost	\$44,920.00
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$44,920.00
Placed In Service	01/19	Future Cost	\$85,361.15
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	26	Monthly Member Contribution	\$261.10
Replacement Year	2049	Monthly Interest Contribution	\$0.13
		Total Monthly Contribution	\$261.22

Comments:

This is the perimeter fencing located around the pool.

576 - lin. ft. of 6' fencing w/mesh	@	\$55.00	=	\$31,680.00
184 - lin. ft. of 6' fencing w/o mesh	@	\$55.00	=	\$10,120.00
360 - pedestrian gates (per sq. ft.)	@	\$26.00	=	\$9,360.00
		TOTAL	=	\$51,160.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Filters

Primary Category	030 Pools	Quantity	4 filters
Secondary Category	Equipment	Unit Cost	\$15,000.00
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$60,000.00
Placed In Service	01/19	Future Cost	\$93,579.52
Useful Life	22		
		Assigned Reserves at FYB	\$0.00
Remaining Life	18	Monthly Member Contribution	\$462.58
Replacement Year	2041	Monthly Interest Contribution	\$0.24
		Total Monthly Contribution	\$462.82

Comments:

These are Astral pool filters Model #11330.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Grills

Primary Category	030 Pools	Quantity	4 grills
Secondary Category	Grills	Unit Cost	\$1,400.000
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$5,600.00
Placed In Service	01/19	Future Cost	\$8,734.09
Useful Life	22		
		Assigned Reserves at FYB	\$0.00
Remaining Life	18	Monthly Member Contribution	\$43.17
Replacement Year	2041	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$43.20

Comments:

These are built in metal grills located in the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$45,000.00
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$45,000.00
Placed In Service	01/19	Future Cost	\$85,513.17
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	26	Monthly Member Contribution	\$261.56
Replacement Year	2049	Monthly Interest Contribution	\$0.13
		Total Monthly Contribution	\$261.69

Comments:

This is a Pentair natural gas commercial heater with 2,800,000 BTU/input located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Life Guard Stands

Primary Category	030 Pools	Quantity	5 stands
Secondary Category	Life Guard Stands	Unit Cost	\$2,500.000
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$12,500.00
Placed In Service	01/19	Future Cost	\$20,994.77
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$85.32
Replacement Year	2044	Monthly Interest Contribution	\$0.04
		Total Monthly Contribution	\$85.36

Comments:

These are the life guard stands located around the pool area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Lighting

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Lighting	Unit Cost	\$11,550.00
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$11,550.00
Placed In Service	01/19	Future Cost	\$19,399.17
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$78.83
Replacement Year	2044	Monthly Interest Contribution	\$0.04
		Total Monthly Contribution	\$78.87

Comments:

These are the lighting fixtures located in the pool area.

10 fixtures, hanging	@	\$350.00	=	\$3,500.00
7 fixtures, recessed	@	\$150.00	=	\$1,050.00
6 fixtures, wall	@	\$250.00	=	\$1,500.00
4 - 3' pathway fixtures	@	\$750.00	=	\$3,000.00
1 15' pole fixture	@	\$2,500.00	=	\$2,500.00
		TOTAL	=	\$11,550.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Mastic

Primary Category	030 Pools	Quantity	670 lin. ft.
Secondary Category	Mastic	Unit Cost	\$4.250
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$2,847.50
Placed In Service	01/19	Future Cost	\$3,143.11
Useful Life	4		
		Assigned Reserves at FYB	\$2,847.50
Remaining Life	0	Monthly Member Contribution	\$84.51
Replacement Year	2023	Monthly Interest Contribution	\$0.04
		Total Monthly Contribution	\$84.56

Comments:

This is the replacement of the mastic around the pool.

Mastic material (deck caulking) prevents moisture from seeping through the expansion joints in the concrete pool deck, which otherwise could result in cracking these surfaces. The mastic material should be carefully monitored for deterioration and replaced as soon as water tight integrity is lost.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Painting, Wrought Iron

Primary Category	030 Pools	Quantity	6,080 sq. ft.
Secondary Category	Painting	Unit Cost	\$1.750
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$10,640.00
Placed In Service	01/19	Future Cost	\$12,038.18
Useful Life	4		
Adjustment	+5	Assigned Reserves at FYB	\$4,728.89
Remaining Life	5	Monthly Member Contribution	\$154.45
Replacement Year	2028	Monthly Interest Contribution	\$0.68
		Total Monthly Contribution	\$155.13

Comments:

To ensure that the wrought iron achieves its full useful life, it should be painted as recommended.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Plumbing Fixtures

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$19,900.00
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$19,900.00
Placed In Service	01/19	Future Cost	\$37,815.82
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	26	Monthly Member Contribution	\$115.67
Replacement Year	2049	Monthly Interest Contribution	\$0.06
		Total Monthly Contribution	\$115.73

Comments:

These are the plumbing fixtures located in the facilities area.

9 toilets, flush valve	@	\$750.00	=	\$6,750.00
3 urinals, wall mount	@	\$950.00	=	\$2,850.00
8 toilet stall dividers	@	\$1,200.00	=	\$9,600.00
1 urinal dividers	@	\$700.00	=	\$700.00
		TOTAL	=	\$19,900.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Pool Structures

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Mastic	Unit Cost	\$72,500.00
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$72,500.00
Placed In Service	01/19	Future Cost	\$137,771.22
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	26	Monthly Member Contribution	\$421.40
Replacement Year	2049	Monthly Interest Contribution	\$0.22
		Total Monthly Contribution	\$421.62

Comments:

This is the replacement of the pool slide and mushroom water feature located in the pool area.

1 slide	@	\$65,000.00	=	\$65,000.00
1 water feature	@	\$7,500.00	=	\$7,500.00
		TOTAL	=	\$72,500.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Pumps

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Equipment	Unit Cost	\$16,500.00
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$16,500.00
Placed In Service	01/19	Future Cost	\$25,734.37
Useful Life	18		
Adjustment	+4	Assigned Reserves at FYB	\$0.00
Remaining Life	18	Monthly Member Contribution	\$127.21
Replacement Year	2041	Monthly Interest Contribution	\$0.06
		Total Monthly Contribution	\$127.27

Comments:

This are the pumps located in the equipment area.

4 pool pumps	@	\$3,000.00	=	\$12,000.00
1 slide pump, 15hp	@	\$4,500.00	=	\$4,500.00
		TOTAL	=	\$16,500.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Replaster & Tile Replace

Primary Category	030 Pools	Quantity	1 pool
Secondary Category	Replaster & Tile Replace	Unit Cost	\$84,354.00
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$84,354.00
Placed In Service	01/19	Future Cost	\$102,777.16
Useful Life	12		
		Assigned Reserves at FYB	\$0.00
Remaining Life	8	Monthly Member Contribution	\$1,310.07
Replacement Year	2031	Monthly Interest Contribution	\$0.68
		Total Monthly Contribution	\$1,310.75

Comments:

This is the replaster and tile replacement for the Aviator pool. The placed in service date for this component has been provided by the client.

8,096 sq. ft. of replastering	@	\$8.50	=	\$68,816.00
434 lin. ft. of trim tile	@	\$17.00	=	\$7,378.00
480 lin. ft. of lane tile	@	\$17.00	=	\$8,160.00
48 lin. ft. of bench tile	@	\$14.00	=	\$672.00
		TOTAL	=	\$85,026.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Roof, EPDM

Primary Category	030 Pools	Quantity	1 total
Secondary Category	Facilities	Unit Cost	\$15,000.00
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$15,000.00
Placed In Service	01/19	Future Cost	\$22,267.58
Useful Life	20		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$127.30
Replacement Year	2039	Monthly Interest Contribution	\$0.06
		Total Monthly Contribution	\$127.37

Comments:

The roofing specifications are unknown; therefore, the cost used for this built-up roof is based on replacing it with a 3 ply roof membrane. The useful life used is based on the assumption that the roof will be inspected annually and maintained as needed.

The cost for this component has been provided by the client.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Pool - Water Heater

Primary Category	030 Pools	Quantity	1 heater
Secondary Category	Equipment	Unit Cost	\$3,500.000
Location	Splash Landing Pool	% of Replacement	100.00%
		Current Cost	\$3,500.00
Placed In Service	01/19	Future Cost	\$4,264.41
Useful Life	12		
		Assigned Reserves at FYB	\$0.00
Remaining Life	8	Monthly Member Contribution	\$54.36
Replacement Year	2031	Monthly Interest Contribution	\$0.03
		Total Monthly Contribution	\$54.39

Comments:

This is a State 100G natural gas water heater located in the equipment area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

24th Avenue Park - Benches

Primary Category	040 Parks	Quantity	5 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	24th Avenue Park	% of Replacement	100.00%
		Current Cost	\$3,250.00
Placed In Service	01/03	Future Cost	\$3,677.08
Useful Life	25		
		Assigned Reserves at FYB	\$2,600.00
Remaining Life	5	Monthly Member Contribution	\$22.48
Replacement Year	2028	Monthly Interest Contribution	\$0.33
		Total Monthly Contribution	\$22.81

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

24th Avenue Park - Shade Structure

Primary Category	040 Parks	Quantity	1 Structure
Secondary Category	Shade Structure	Unit Cost	\$10,000.00
Location	24th Avenue Park	% of Replacement	100.00%
		Current Cost	\$10,000.00
Placed In Service	01/03	Future Cost	\$11,314.08
Useful Life	25		
		Assigned Reserves at FYB	\$8,000.00
Remaining Life	5	Monthly Member Contribution	\$69.16
Replacement Year	2028	Monthly Interest Contribution	\$1.04
		Total Monthly Contribution	\$70.20

Comments:

This is the shade structure located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

24th Avenue Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	24th Avenue Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

29th Avenue Median - Benches

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Benches	Unit Cost	\$13,000.00
Location	29th Avenue Median	% of Replacement	100.00%
		Current Cost	\$13,000.00
Placed In Service	01/03	Future Cost	\$14,708.31
Useful Life	25		
		Assigned Reserves at FYB	\$10,400.00
Remaining Life	5	Monthly Member Contribution	\$89.90
Replacement Year	2028	Monthly Interest Contribution	\$1.35
		Total Monthly Contribution	\$91.26

Comments:

These are wood and metal benches located in the median.

18 benches, metal	@	\$650.00	=	\$11,700.00
2 benches, wood	@	\$650.00	=	\$1,300.00
		TOTAL	=	\$13,000.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

29th Avenue Median - Lighting

Primary Category	040 Parks	Quantity	70 fixtures
Secondary Category	Lighting	Unit Cost	\$1,200.000
Location	29th Avenue Median	% of Replacement	100.00%
		Current Cost	\$84,000.00
Placed In Service	01/03	Future Cost	\$97,414.25
Useful Life	26		
		Assigned Reserves at FYB	\$0.00
Remaining Life	6	Monthly Member Contribution	\$1,700.46
Replacement Year	2029	Monthly Interest Contribution	\$0.87
		Total Monthly Contribution	\$1,701.33

Comments:

These are painted metal pole fixtures located in the median.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

29th Avenue Median - Structure, Unfunded

Primary Category	040 Parks	Quantity	1 structure
Secondary Category	Shade Structure	Unit Cost	\$0.000
Location	29th Avenue Median	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

This is a concrete structure located in the median.

Budgeting for this component has been excluded as future maintenance will be completed by the client on an as needed basis. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

29th Avenue Median - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	11 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	29th Avenue Median	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the median. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

35th Avenue Median - Benches

Primary Category	040 Parks	Quantity	15 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	35th Avenue Median	% of Replacement	100.00%
		Current Cost	\$9,750.00
Placed In Service	01/03	Future Cost	\$11,031.23
Useful Life	25		
		Assigned Reserves at FYB	\$7,800.00
Remaining Life	5	Monthly Member Contribution	\$67.43
Replacement Year	2028	Monthly Interest Contribution	\$1.01
		Total Monthly Contribution	\$68.44

Comments:

These are wood benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

35th Avenue Median - Lighting

Primary Category	040 Parks	Quantity	30 fixtures
Secondary Category	Lighting	Unit Cost	\$1,200.000
Location	35th Avenue Median	% of Replacement	100.00%
		Current Cost	\$36,000.00
Placed In Service	01/03	Future Cost	\$41,748.96
Useful Life	26		
		Assigned Reserves at FYB	\$27,692.31
Remaining Life	6	Monthly Member Contribution	\$241.29
Replacement Year	2029	Monthly Interest Contribution	\$3.60
		Total Monthly Contribution	\$244.90

Comments:

These are painted metal pole fixtures located in the median.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

35th Avenue Median - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	5 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	35th Avenue Median	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the median. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Arc Park - Benches

Primary Category	040 Parks	Quantity	12 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Arc Park	% of Replacement	100.00%
		Current Cost	\$7,800.00
Placed In Service	01/03	Future Cost	\$8,824.98
Useful Life	25		
		Assigned Reserves at FYB	\$6,240.00
Remaining Life	5	Monthly Member Contribution	\$53.94
Replacement Year	2028	Monthly Interest Contribution	\$0.81
		Total Monthly Contribution	\$54.75

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Arc Park - Play Structure, Small

Primary Category	040 Parks	Quantity	2 structures
Secondary Category	Play Structure	Unit Cost	\$7,500.000
Location	Arc Park	% of Replacement	100.00%
		Current Cost	\$15,000.00
Placed In Service	01/03	Future Cost	\$16,971.12
Useful Life	25		
		Assigned Reserves at FYB	\$12,000.00
Remaining Life	5	Monthly Member Contribution	\$103.74
Replacement Year	2028	Monthly Interest Contribution	\$1.56
		Total Monthly Contribution	\$105.29

Comments:

This is a small size play structures located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Arc Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	2 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Arc Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Arrowhead Park - Benches

Primary Category	040 Parks	Quantity	3 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Arrowhead Park	% of Replacement	100.00%
		Current Cost	\$1,950.00
Placed In Service	01/03	Future Cost	\$2,206.25
Useful Life	25		
		Assigned Reserves at FYB	\$1,560.00
Remaining Life	5	Monthly Member Contribution	\$13.49
Replacement Year	2028	Monthly Interest Contribution	\$0.20
		Total Monthly Contribution	\$13.69

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Arrowhead Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Arrowhead Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Park - 2 Swing, Swing Set

Primary Category	040 Parks	Quantity	1 swing set
Secondary Category	Swing Set	Unit Cost	\$1,200.00
Location	Aviator Park	% of Replacement	100.00%
		Current Cost	\$1,200.00
Placed In Service	01/03	Future Cost	\$1,357.69
Useful Life	25		
		Assigned Reserves at FYB	\$960.00
Remaining Life	5	Monthly Member Contribution	\$8.30
Replacement Year	2028	Monthly Interest Contribution	\$0.13
		Total Monthly Contribution	\$8.43

Comments:

This is a 2 swing - swing set located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Park - Benches

Primary Category	040 Parks	Quantity	1 bench
Secondary Category	Benches	Unit Cost	\$650.000
Location	Aviator Park	% of Replacement	100.00%
		Current Cost	\$650.00
Placed In Service	01/03	Future Cost	\$735.42
Useful Life	25		
		Assigned Reserves at FYB	\$520.00
Remaining Life	5	Monthly Member Contribution	\$4.50
Replacement Year	2028	Monthly Interest Contribution	\$0.06
		Total Monthly Contribution	\$4.56

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Park - Grills

Primary Category	040 Parks	Quantity	1 grill
Secondary Category	Grills	Unit Cost	\$1,400.000
Location	Aviator Park	% of Replacement	100.00%
		Current Cost	\$1,400.00
Placed In Service	01/03	Future Cost	\$1,470.88
Useful Life	22		
		Assigned Reserves at FYB	\$1,272.73
Remaining Life	2	Monthly Member Contribution	\$10.74
Replacement Year	2025	Monthly Interest Contribution	\$0.16
		Total Monthly Contribution	\$10.90

Comments:

This is a built in metal grill located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Park - Picnic Tables

Primary Category	040 Parks	Quantity	1 table
Secondary Category	Picnic Tables	Unit Cost	\$750.000
Location	Aviator Park	% of Replacement	100.00%
		Current Cost	\$750.00
Placed In Service	01/03	Future Cost	\$848.56
Useful Life	25		
		Assigned Reserves at FYB	\$600.00
Remaining Life	5	Monthly Member Contribution	\$5.19
Replacement Year	2028	Monthly Interest Contribution	\$0.08
		Total Monthly Contribution	\$5.26

Comments:

These are the picnic tables located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Park - Play Structure, Small

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Play Structure	Unit Cost	\$10,500.00
Location	Aviator Park	% of Replacement	100.00%
		Current Cost	\$10,500.00
Placed In Service	01/03	Future Cost	\$11,879.79
Useful Life	25		
		Assigned Reserves at FYB	\$8,400.00
Remaining Life	5	Monthly Member Contribution	\$72.61
Replacement Year	2028	Monthly Interest Contribution	\$1.10
		Total Monthly Contribution	\$73.71

Comments:

This is a small size play structure and three small toys located in the park.

3 toys, built in	@	\$1,000.00	=	\$3,000.00
1 play structure, small	@	\$7,500.00	=	\$7,500.00
		TOTAL	=	\$10,500.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Aviator Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Aviator Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Beeler Park - Benches

Primary Category	040 Parks	Quantity	13 benches
Secondary Category	Benches	Unit Cost	\$550.000
Location	Beeler Park	% of Replacement	100.00%
		Current Cost	\$7,150.00
Placed In Service	01/21	Future Cost	\$12,616.97
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	23	Monthly Member Contribution	\$45.52
Replacement Year	2046	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$45.54

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Beeler Park - Fencing, Wood Solid Board

Primary Category	040 Parks	Quantity	40 lin. ft.
Secondary Category	Fencing	Unit Cost	\$46.000
Location	Beeler Park	% of Replacement	100.00%
		Current Cost	\$1,840.00
Placed In Service	01/21	Future Cost	\$3,246.88
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	23	Monthly Member Contribution	\$11.71
Replacement Year	2046	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$11.72

Comments:



This is 10' high wood fencing located around the restrooms in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Beeler Park - Grills

Primary Category	040 Parks	Quantity	2 grills
Secondary Category	Grills	Unit Cost	\$1,400.00
Location	Beeler Park	% of Replacement	100.00%
		Current Cost	\$2,800.00
Placed In Service	01/21	Future Cost	\$4,588.13
Useful Life	22		
		Assigned Reserves at FYB	\$0.00
Remaining Life	20	Monthly Member Contribution	\$19.85
Replacement Year	2043	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$19.86

Comments:



These are built in metal grills located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Beeler Park - Lounge Chairs

Primary Category	040 Parks	Quantity	8 chairs
Secondary Category	Lounge Chairs	Unit Cost	\$550.000
Location	Beeler Park	% of Replacement	100.00%
		Current Cost	\$4,400.00
Placed In Service	01/21	Future Cost	\$7,764.29
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	23	Monthly Member Contribution	\$28.01
Replacement Year	2046	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$28.02

Comments:

These are wood lounge chairs located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Beeler Park - Tables

Primary Category	040 Parks	Quantity	10 tables
Secondary Category	Picnic Tables	Unit Cost	\$550.000
Location	Beeler Park	% of Replacement	100.00%
		Current Cost	\$5,500.00
Placed In Service	01/21	Future Cost	\$9,705.36
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	23	Monthly Member Contribution	\$35.01
Replacement Year	2046	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$35.03

Comments:

These are wood tables located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Beeler Park - Trash Receptacles

Primary Category	040 Parks	Quantity	9 receptacles
Secondary Category	Trash Receptacle	Unit Cost	\$450.000
Location	Beeler Park	% of Replacement	100.00%
		Current Cost	\$4,050.00
Placed In Service	01/21	Future Cost	\$7,146.67
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	23	Monthly Member Contribution	\$25.78
Replacement Year	2046	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$25.79

Comments:

These are metal trash receptacles located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Beeler Park - Wood Bridge, Unfunded

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Fencing	Unit Cost	\$0.00
Location	Beeler Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/21	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:



Due to the nature and size of this expense, funding for this component has been excluded. It is anticipated that any expenditures can be effectively budgeted for by the client's operating and/or reserve contingency funds. This component is listed for inventory purposes only. Should the client choose we can add a component for complete replacement.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Beeler Park - Wood Structures

Primary Category	040 Parks	Quantity	2 total
Secondary Category	Grills	Unit Cost	\$3,500.00
Location	Beeler Park	% of Replacement	100.00%
		Current Cost	\$7,000.00
Placed In Service	01/21	Future Cost	\$11,470.32
Useful Life	22		
		Assigned Reserves at FYB	\$0.00
Remaining Life	20	Monthly Member Contribution	\$49.63
Replacement Year	2043	Monthly Interest Contribution	\$0.02
		Total Monthly Contribution	\$49.65

Comments:



These are wood structures located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Central Park - Lighting

Primary Category	040 Parks	Quantity	16 fixtures
Secondary Category	Lighting	Unit Cost	\$1,400.000
Location	Central Park	% of Replacement	100.00%
		Current Cost	\$22,400.00
Placed In Service	01/03	Future Cost	\$25,977.13
Useful Life	26		
		Assigned Reserves at FYB	\$17,230.77
Remaining Life	6	Monthly Member Contribution	\$150.14
Replacement Year	2029	Monthly Interest Contribution	\$2.24
		Total Monthly Contribution	\$152.38

Comments:

These are painted metal pole fixtures located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Central Park - Structure, Unfunded

Primary Category	040 Parks	Quantity	1 structure
Secondary Category	Shade Structure	Unit Cost	\$0.000
Location	Central Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

This is a metal and concrete structure located in the park.

Budgeting for this component has been excluded as future maintenance will be completed by the client on an as needed basis. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Constellation Park - 3 Swing, Swing Set

Primary Category	040 Parks	Quantity	1 swing set
Secondary Category	Swing Set	Unit Cost	\$2,500.00
Location	Constellation Park	% of Replacement	100.00%
		Current Cost	\$2,500.00
Placed In Service	01/03	Future Cost	\$2,828.52
Useful Life	25		
		Assigned Reserves at FYB	\$2,000.00
Remaining Life	5	Monthly Member Contribution	\$17.29
Replacement Year	2028	Monthly Interest Contribution	\$0.26
		Total Monthly Contribution	\$17.55

Comments:

This is a 3 swing - swing set located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Constellation Park - Benches

Primary Category	040 Parks	Quantity	4 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Constellation Park	% of Replacement	100.00%
		Current Cost	\$2,600.00
Placed In Service	01/03	Future Cost	\$2,941.66
Useful Life	25		
		Assigned Reserves at FYB	\$2,080.00
Remaining Life	5	Monthly Member Contribution	\$17.98
Replacement Year	2028	Monthly Interest Contribution	\$0.27
		Total Monthly Contribution	\$18.25

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Constellation Park - Play Structure, Medium

Primary Category	040 Parks	Quantity	1 structure
Secondary Category	Play Structure	Unit Cost	\$12,500.00
Location	Constellation Park	% of Replacement	100.00%
		Current Cost	\$12,500.00
Placed In Service	01/03	Future Cost	\$14,142.60
Useful Life	25		
		Assigned Reserves at FYB	\$10,000.00
Remaining Life	5	Monthly Member Contribution	\$86.45
Replacement Year	2028	Monthly Interest Contribution	\$1.30
		Total Monthly Contribution	\$87.75

Comments:

This is a medium size play structure located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Constellation Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	2 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Constellation Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Park - 4 Swing, Swing Set

Primary Category	040 Parks	Quantity	1 swing set
Secondary Category	Swing Set	Unit Cost	\$3,000.00
Location	F15 Park	% of Replacement	100.00%
		Current Cost	\$3,000.00
Placed In Service	01/03	Future Cost	\$3,394.22
Useful Life	25		
		Assigned Reserves at FYB	\$2,400.00
Remaining Life	5	Monthly Member Contribution	\$20.75
Replacement Year	2028	Monthly Interest Contribution	\$0.31
		Total Monthly Contribution	\$21.06

Comments:

This is a 4 swing - swing set located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Park - Benches

Primary Category	040 Parks	Quantity	2 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	F15 Park	% of Replacement	100.00%
		Current Cost	\$1,300.00
Placed In Service	01/03	Future Cost	\$1,470.83
Useful Life	25		
		Assigned Reserves at FYB	\$1,040.00
Remaining Life	5	Monthly Member Contribution	\$8.99
Replacement Year	2028	Monthly Interest Contribution	\$0.14
		Total Monthly Contribution	\$9.13

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Park - Lighting

Primary Category	040 Parks	Quantity	4 fixtures
Secondary Category	Lighting	Unit Cost	\$350.000
Location	F15 Park	% of Replacement	100.00%
		Current Cost	\$1,400.00
Placed In Service	01/03	Future Cost	\$1,623.57
Useful Life	26		
		Assigned Reserves at FYB	\$1,076.92
Remaining Life	6	Monthly Member Contribution	\$9.38
Replacement Year	2029	Monthly Interest Contribution	\$0.14
		Total Monthly Contribution	\$9.52

Comments:

These are above ground landscape fixtures located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Park - Picnic Tables

Primary Category	040 Parks	Quantity	2 tables
Secondary Category	Picnic Tables	Unit Cost	\$750.000
Location	F15 Park	% of Replacement	100.00%
		Current Cost	\$1,500.00
Placed In Service	01/03	Future Cost	\$1,697.11
Useful Life	25		
		Assigned Reserves at FYB	\$1,200.00
Remaining Life	5	Monthly Member Contribution	\$10.37
Replacement Year	2028	Monthly Interest Contribution	\$0.15
		Total Monthly Contribution	\$10.52

Comments:

These are the picnic tables located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Park - Play Structure, Large

Primary Category	040 Parks	Quantity	1 structure
Secondary Category	Play Structure	Unit Cost	\$20,000.00
Location	F15 Park	% of Replacement	100.00%
		Current Cost	\$20,000.00
Placed In Service	01/03	Future Cost	\$22,628.16
Useful Life	25		
		Assigned Reserves at FYB	\$16,000.00
Remaining Life	5	Monthly Member Contribution	\$138.31
Replacement Year	2028	Monthly Interest Contribution	\$2.07
		Total Monthly Contribution	\$140.39

Comments:

This is a large size play structure located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Park - Play Structure, Medium

Primary Category	040 Parks	Quantity	1 structure
Secondary Category	Play Structure	Unit Cost	\$15,000.000
Location	F15 Park	% of Replacement	100.00%
		Current Cost	\$15,000.00
Placed In Service	01/03	Future Cost	\$16,971.12
Useful Life	25		
		Assigned Reserves at FYB	\$12,000.00
Remaining Life	5	Monthly Member Contribution	\$103.74
Replacement Year	2028	Monthly Interest Contribution	\$1.56
		Total Monthly Contribution	\$105.29

Comments:

This is a medium size play structure located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F15 Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	F15 Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F18(A) Park - 3 Swing, Swing Set

Primary Category	040 Parks	Quantity	1 swing set
Secondary Category	Swing Set	Unit Cost	\$2,500.00
Location	F18(A) Park	% of Replacement	100.00%
		Current Cost	\$2,500.00
Placed In Service	01/03	Future Cost	\$2,828.52
Useful Life	25		
		Assigned Reserves at FYB	\$2,000.00
Remaining Life	5	Monthly Member Contribution	\$17.29
Replacement Year	2028	Monthly Interest Contribution	\$0.26
		Total Monthly Contribution	\$17.55

Comments:

This is a 3 swing - swing set located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F18(A) Park - Benches

Primary Category	040 Parks	Quantity	8 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	F18(A) Park	% of Replacement	100.00%
		Current Cost	\$5,200.00
Placed In Service	01/03	Future Cost	\$5,883.32
Useful Life	25		
		Assigned Reserves at FYB	\$4,160.00
Remaining Life	5	Monthly Member Contribution	\$35.96
Replacement Year	2028	Monthly Interest Contribution	\$0.54
		Total Monthly Contribution	\$36.50

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F18(A) Park - Play Structure, Medium

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Play Structure	Unit Cost	\$3,000.00
Location	F18(A) Park	% of Replacement	100.00%
		Current Cost	\$3,000.00
Placed In Service	01/03	Future Cost	\$3,394.22
Useful Life	25		
		Assigned Reserves at FYB	\$2,400.00
Remaining Life	5	Monthly Member Contribution	\$20.75
Replacement Year	2028	Monthly Interest Contribution	\$0.31
		Total Monthly Contribution	\$21.06

Comments:

This is a medium size play structure and two spring loaded toys located in the park.

2 spring loaded toys	@	\$1,000.00	=	\$2,000.00
1 play structure, medium	@	\$12,500.00	=	\$12,500.00
		TOTAL	=	<u>\$14,500.00</u>

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F18(A) Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	F18(A) Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F18(B) Park - Benches

Primary Category	040 Parks	Quantity	10 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	F18(B) Park	% of Replacement	100.00%
		Current Cost	\$6,500.00
Placed In Service	01/03	Future Cost	\$7,354.15
Useful Life	25		
		Assigned Reserves at FYB	\$5,200.00
Remaining Life	5	Monthly Member Contribution	\$44.95
Replacement Year	2028	Monthly Interest Contribution	\$0.68
		Total Monthly Contribution	\$45.63

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F18(B) Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	F18(B) Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F18(C) Park - Benches

Primary Category	040 Parks	Quantity	8 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	F18(C) Park	% of Replacement	100.00%
		Current Cost	\$5,200.00
Placed In Service	01/03	Future Cost	\$5,883.32
Useful Life	25		
		Assigned Reserves at FYB	\$4,160.00
Remaining Life	5	Monthly Member Contribution	\$35.96
Replacement Year	2028	Monthly Interest Contribution	\$0.54
		Total Monthly Contribution	\$36.50

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F18(C) Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	F18(C) Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F18(D) Park - Benches

Primary Category	040 Parks	Quantity	7 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	F18(D) Park	% of Replacement	100.00%
		Current Cost	\$4,550.00
Placed In Service	01/03	Future Cost	\$5,147.91
Useful Life	25		
		Assigned Reserves at FYB	\$3,640.00
Remaining Life	5	Monthly Member Contribution	\$31.47
Replacement Year	2028	Monthly Interest Contribution	\$0.47
		Total Monthly Contribution	\$31.94

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F18(D) Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	F18(D) Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F54 Park - Benches

Primary Category	040 Parks	Quantity	5 benches
Secondary Category	Benches	Unit Cost	\$550.000
Location	F54 Park	% of Replacement	100.00%
		Current Cost	\$2,750.00
Placed In Service	01/19	Future Cost	\$4,618.85
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$18.77
Replacement Year	2044	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$18.78

Comments:

These are wood benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F54 Park - Grills

Primary Category	040 Parks	Quantity	2 grills
Secondary Category	Grills	Unit Cost	\$1,400.000
Location	F54 Park	% of Replacement	100.00%
		Current Cost	\$2,800.00
Placed In Service	01/19	Future Cost	\$4,367.04
Useful Life	22		
		Assigned Reserves at FYB	\$0.00
Remaining Life	18	Monthly Member Contribution	\$21.59
Replacement Year	2041	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$21.60

Comments:

These are built in metal grills located in the park area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F54 Park - Lighting

Primary Category	040 Parks	Quantity	17 fixtures
Secondary Category	Lighting	Unit Cost	\$2,500.000
Location	F54 Park	% of Replacement	100.00%
		Current Cost	\$42,500.00
Placed In Service	01/19	Future Cost	\$80,762.44
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	26	Monthly Member Contribution	\$247.03
Replacement Year	2049	Monthly Interest Contribution	\$0.13
		Total Monthly Contribution	\$247.16

Comments:

These are the 15' pole fixtures fixtures located in the park area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F54 Park - Picnic Tables

Primary Category	040 Parks	Quantity	3 tables
Secondary Category	Picnic Tables	Unit Cost	\$750.000
Location	F54 Park	% of Replacement	100.00%
		Current Cost	\$2,250.00
Placed In Service	01/19	Future Cost	\$3,779.06
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$15.36
Replacement Year	2044	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$15.37

Comments:

These are the picnic tables located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F54 Park - Play Structures

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Play Structure	Unit Cost	\$37,500.00
Location	F54 Park	% of Replacement	100.00%
		Current Cost	\$37,500.00
Placed In Service	01/19	Future Cost	\$62,984.32
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$255.95
Replacement Year	2044	Monthly Interest Contribution	\$0.13
		Total Monthly Contribution	\$256.08

Comments:

These are the play structures located in the park.

1 play structure, large	@	\$20,000.00	=	\$20,000.00
1 climbing wall	@	\$10,000.00	=	\$10,000.00
1 slide structure	@	\$7,500.00	=	\$7,500.00
		TOTAL	=	\$37,500.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F54 Park - Swing Set

Primary Category	040 Parks	Quantity	1 swing set
Secondary Category	Swing Set	Unit Cost	\$2,400.00
Location	F54 Park	% of Replacement	100.00%
		Current Cost	\$2,400.00
Placed In Service	01/19	Future Cost	\$4,031.00
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$16.38
Replacement Year	2044	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$16.39

Comments:

This is a the swing set located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

F54 Park - Trash Receptacle

Primary Category	040 Parks	Quantity	4 receptacles
Secondary Category	Trash Receptacle	Unit Cost	\$450.000
Location	F54 Park	% of Replacement	100.00%
		Current Cost	\$1,800.00
Placed In Service	01/19	Future Cost	\$3,023.25
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$12.29
Replacement Year	2044	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$12.30

Comments:

These are metal trash receptacles located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Fall Park - Benches

Primary Category	040 Parks	Quantity	4 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Fall Park	% of Replacement	100.00%
		Current Cost	\$2,600.00
Placed In Service	01/03	Future Cost	\$2,941.66
Useful Life	25		
		Assigned Reserves at FYB	\$2,080.00
Remaining Life	5	Monthly Member Contribution	\$17.98
Replacement Year	2028	Monthly Interest Contribution	\$0.27
		Total Monthly Contribution	\$18.25

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Fall Park - Shade Structure

Primary Category	040 Parks	Quantity	1 Structure
Secondary Category	Shade Structure	Unit Cost	\$10,000.00
Location	Fall Park	% of Replacement	100.00%
		Current Cost	\$10,000.00
Placed In Service	01/03	Future Cost	\$11,314.08
Useful Life	25		
		Assigned Reserves at FYB	\$8,000.00
Remaining Life	5	Monthly Member Contribution	\$69.16
Replacement Year	2028	Monthly Interest Contribution	\$1.04
		Total Monthly Contribution	\$70.20

Comments:

This is a wood shade structure located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Fall Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Fall Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Fountain Area - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	4 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	Fountain Area	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the fountain area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Fountain Area - Benches

Primary Category	040 Parks	Quantity	8 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Fountain Area	% of Replacement	100.00%
		Current Cost	\$5,200.00
Placed In Service	01/03	Future Cost	\$5,883.32
Useful Life	25		
		Assigned Reserves at FYB	\$4,160.00
Remaining Life	5	Monthly Member Contribution	\$35.96
Replacement Year	2028	Monthly Interest Contribution	\$0.54
		Total Monthly Contribution	\$36.50

Comments:

These are wood and metal benches located in the fountain area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Fountain Area - Filter, Unfunded

Primary Category	040 Parks	Quantity	1 filter
Secondary Category	Equipment	Unit Cost	\$0.000
Location	Fountain Area	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/02	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

This is a Sta-Rite System 3 filtration Model #S 8M500 located under ground in the fountain area. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Fountain Area - Filter, Unfunded

Primary Category	040 Parks	Quantity	1 filter
Secondary Category	Equipment	Unit Cost	\$0.000
Location	Fountain Area	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/11	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

This is a Pentair Clean&Clear Plus pool filter located under ground in the fountain area.

According to the equipment sticker, this pump was installed in 2011. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Fountain Area - Picnic Tables

Primary Category	040 Parks	Quantity	6 tables
Secondary Category	Picnic Tables	Unit Cost	\$750.000
Location	Fountain Area	% of Replacement	100.00%
		Current Cost	\$4,500.00
Placed In Service	01/03	Future Cost	\$5,091.34
Useful Life	25		
		Assigned Reserves at FYB	\$3,600.00
Remaining Life	5	Monthly Member Contribution	\$31.12
Replacement Year	2028	Monthly Interest Contribution	\$0.47
		Total Monthly Contribution	\$31.59

Comments:

These are the picnic tables with fabric shade covers located in the fountain area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Fountain Area - Pumps, Unfunded

Primary Category	040 Parks	Quantity	5 pumps
Secondary Category	Equipment	Unit Cost	\$0.000
Location	Fountain Area	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/07	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

This is a Pentair 3.45hp pumps located under ground in the fountain area.

At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Heritage Park - Benches

Primary Category	040 Parks	Quantity	6 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Heritage Park	% of Replacement	100.00%
		Current Cost	\$3,900.00
Placed In Service	01/03	Future Cost	\$4,412.49
Useful Life	25		
		Assigned Reserves at FYB	\$3,120.00
Remaining Life	5	Monthly Member Contribution	\$26.97
Replacement Year	2028	Monthly Interest Contribution	\$0.41
		Total Monthly Contribution	\$27.38

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Heritage Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	Heritage Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Park - 3 Swing, Swing Set

Primary Category	040 Parks	Quantity	1 swing set
Secondary Category	Swing Set	Unit Cost	\$2,500.00
Location	Jet Stream Park	% of Replacement	100.00%
		Current Cost	\$2,500.00
Placed In Service	01/03	Future Cost	\$2,828.52
Useful Life	25		
		Assigned Reserves at FYB	\$2,000.00
Remaining Life	5	Monthly Member Contribution	\$17.29
Replacement Year	2028	Monthly Interest Contribution	\$0.26
		Total Monthly Contribution	\$17.55

Comments:

This is a 3 swing - swing set located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Park - Benches

Primary Category	040 Parks	Quantity	3 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Jet Stream Park	% of Replacement	100.00%
		Current Cost	\$1,950.00
Placed In Service	01/03	Future Cost	\$2,206.25
Useful Life	25		
		Assigned Reserves at FYB	\$1,560.00
Remaining Life	5	Monthly Member Contribution	\$13.49
Replacement Year	2028	Monthly Interest Contribution	\$0.20
		Total Monthly Contribution	\$13.69

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Park - Lighting

Primary Category	040 Parks	Quantity	3 fixtures
Secondary Category	Lighting	Unit Cost	\$350.000
Location	Jet Stream Park	% of Replacement	100.00%
		Current Cost	\$1,050.00
Placed In Service	01/03	Future Cost	\$1,217.68
Useful Life	26		
		Assigned Reserves at FYB	\$807.69
Remaining Life	6	Monthly Member Contribution	\$7.04
Replacement Year	2029	Monthly Interest Contribution	\$0.11
		Total Monthly Contribution	\$7.15

Comments:

These are 3' pathway fixtures located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Park - Picnic Tables

Primary Category	040 Parks	Quantity	1 tables
Secondary Category	Picnic Tables	Unit Cost	\$750.000
Location	Jet Stream Park	% of Replacement	100.00%
		Current Cost	\$750.00
Placed In Service	01/03	Future Cost	\$848.56
Useful Life	25		
		Assigned Reserves at FYB	\$600.00
Remaining Life	5	Monthly Member Contribution	\$5.19
Replacement Year	2028	Monthly Interest Contribution	\$0.08
		Total Monthly Contribution	\$5.26

Comments:

These are the picnic tables located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Jet Stream Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Jet Stream Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Park - Benches

Primary Category	040 Parks	Quantity	3 bench
Secondary Category	Benches	Unit Cost	\$550.000
Location	Maverick Park	% of Replacement	100.00%
		Current Cost	\$1,650.00
Placed In Service	01/14	Future Cost	\$2,449.43
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$14.00
Replacement Year	2039	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$14.01

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Maverick Park - Play Structures

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Play Structure	Unit Cost	\$22,500.00
Location	Maverick Park	% of Replacement	100.00%
		Current Cost	\$22,500.00
Placed In Service	01/14	Future Cost	\$33,401.38
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$190.95
Replacement Year	2039	Monthly Interest Contribution	\$0.10
		Total Monthly Contribution	\$191.05

Comments:

These are the play structures located in the park.

3 play structure, small	@	\$3,500.00	=	\$10,500.00
2 play structure, medium	@	\$12,000.00	=	\$24,000.00
		TOTAL	=	<u>\$34,500.00</u>

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Measurement Park - Benches

Primary Category	040 Parks	Quantity	3 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Measurement Park	% of Replacement	100.00%
		Current Cost	\$1,950.00
Placed In Service	01/03	Future Cost	\$2,206.25
Useful Life	25		
		Assigned Reserves at FYB	\$1,560.00
Remaining Life	5	Monthly Member Contribution	\$13.49
Replacement Year	2028	Monthly Interest Contribution	\$0.20
		Total Monthly Contribution	\$13.69

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Measurement Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Measurement Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Parks - Fountain Area - A/C Unit, Unfunded

Primary Category	040 Parks	Quantity	2 units
Secondary Category	Equipment	Unit Cost	\$0.000
Location	Fountain Area	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/02	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are Quieside condensing a/c units located under ground in the fountain area. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Park - Grills

Primary Category	040 Parks	Quantity	1 grill
Secondary Category	Grills	Unit Cost	\$1,400.000
Location	Puddle Jumper Park	% of Replacement	100.00%
		Current Cost	\$1,400.00
Placed In Service	01/03	Future Cost	\$1,470.88
Useful Life	22		
		Assigned Reserves at FYB	\$1,272.73
Remaining Life	2	Monthly Member Contribution	\$10.74
Replacement Year	2025	Monthly Interest Contribution	\$0.16
		Total Monthly Contribution	\$10.90

Comments:

This is a built in metal grill located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Park - Picnic Tables

Primary Category	040 Parks	Quantity	2 tables
Secondary Category	Picnic Tables	Unit Cost	\$750.000
Location	Puddle Jumper Park	% of Replacement	100.00%
		Current Cost	\$1,500.00
Placed In Service	01/03	Future Cost	\$1,697.11
Useful Life	25		
		Assigned Reserves at FYB	\$1,200.00
Remaining Life	5	Monthly Member Contribution	\$10.37
Replacement Year	2028	Monthly Interest Contribution	\$0.15
		Total Monthly Contribution	\$10.52

Comments:

These are the picnic tables located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Park - Play Structure, Small

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Play Structure	Unit Cost	\$12,000.00
Location	Puddle Jumper Park	% of Replacement	100.00%
		Current Cost	\$12,000.00
Placed In Service	01/03	Future Cost	\$13,576.90
Useful Life	25		
		Assigned Reserves at FYB	\$9,600.00
Remaining Life	5	Monthly Member Contribution	\$82.99
Replacement Year	2028	Monthly Interest Contribution	\$1.25
		Total Monthly Contribution	\$84.24

Comments:

This is a small size play structure and three small toys located in the park.

3 toys, built in	@	\$1,000.00	=	\$3,000.00
1 play structure, small	@	\$7,500.00	=	\$7,500.00
		TOTAL	=	\$10,500.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Puddle Jumper Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	Puddle Jumper Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Park - Benches

Primary Category	040 Parks	Quantity	3 bench
Secondary Category	Benches	Unit Cost	\$550.000
Location	Runway 35 Park	% of Replacement	100.00%
		Current Cost	\$1,650.00
Placed In Service	01/14	Future Cost	\$2,449.43
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$14.00
Replacement Year	2039	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$14.01

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Park - Grills

Primary Category	040 Parks	Quantity	4 grills
Secondary Category	Grills	Unit Cost	\$1,400.000
Location	Runway 35 Park	% of Replacement	100.00%
		Current Cost	\$5,600.00
Placed In Service	01/14	Future Cost	\$7,719.66
Useful Life	22		
		Assigned Reserves at FYB	\$0.00
Remaining Life	13	Monthly Member Contribution	\$56.60
Replacement Year	2036	Monthly Interest Contribution	\$0.03
		Total Monthly Contribution	\$56.63

Comments:

These are built in metal grills located in the park area.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Park - Picnic Tables

Primary Category	040 Parks	Quantity	2 tables
Secondary Category	Picnic Tables	Unit Cost	\$750.000
Location	Runway 35 Park	% of Replacement	100.00%
		Current Cost	\$1,500.00
Placed In Service	01/14	Future Cost	\$2,226.76
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$12.73
Replacement Year	2039	Monthly Interest Contribution	\$0.01
		Total Monthly Contribution	\$12.74

Comments:

These are the picnic tables located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Park - Ping Pong Tables, Unfunded

Primary Category	040 Parks	Quantity	4 total
Secondary Category	Ping Pong Tables	Unit Cost	\$0.000
Location	Runway 35 Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/14	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

Due to the nature and size of this expense, funding for this component has been excluded. It is anticipated that any expenditures can be effectively budgeted for by the client's operating and/or reserve contingency funds. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Park - Play Structures

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Play Structure	Unit Cost	\$32,000.00
Location	Runway 35 Park	% of Replacement	100.00%
		Current Cost	\$32,000.00
Placed In Service	01/14	Future Cost	\$47,504.18
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$271.57
Replacement Year	2039	Monthly Interest Contribution	\$0.14
		Total Monthly Contribution	\$271.71

Comments:

These are the play structures located in the park.

1 play structure, large	@	\$20,000.00	=	\$20,000.00
1 play structure, medium	@	\$12,000.00	=	\$12,000.00
		TOTAL	=	\$32,000.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Park - Swing Set

Primary Category	040 Parks	Quantity	1 swing set
Secondary Category	Swing Set	Unit Cost	\$1,200.00
Location	Runway 35 Park	% of Replacement	100.00%
		Current Cost	\$1,200.00
Placed In Service	01/14	Future Cost	\$1,781.41
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$10.18
Replacement Year	2039	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$10.18

Comments:

This is a the swing set located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Runway 35 Park - Trash Receptacle

Primary Category	040 Parks	Quantity	2 receptacles
Secondary Category	Trash Receptacle	Unit Cost	\$450.000
Location	Runway 35 Park	% of Replacement	100.00%
		Current Cost	\$900.00
Placed In Service	01/14	Future Cost	\$1,336.06
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	16	Monthly Member Contribution	\$7.64
Replacement Year	2039	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$7.64

Comments:

These are metal trash receptacles located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Sail Park - Benches

Primary Category	040 Parks	Quantity	6 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Sail Park	% of Replacement	100.00%
		Current Cost	\$3,900.00
Placed In Service	01/03	Future Cost	\$4,412.49
Useful Life	25		
		Assigned Reserves at FYB	\$3,120.00
Remaining Life	5	Monthly Member Contribution	\$26.97
Replacement Year	2028	Monthly Interest Contribution	\$0.41
		Total Monthly Contribution	\$27.38

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Sail Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	2 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	Sail Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Song Bird Park - Benches

Primary Category	040 Parks	Quantity	3 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Song Bird Park	% of Replacement	100.00%
		Current Cost	\$1,950.00
Placed In Service	01/03	Future Cost	\$2,206.25
Useful Life	25		
		Assigned Reserves at FYB	\$1,560.00
Remaining Life	5	Monthly Member Contribution	\$13.49
Replacement Year	2028	Monthly Interest Contribution	\$0.20
		Total Monthly Contribution	\$13.69

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Song Bird Park - Shade Structure

Primary Category	040 Parks	Quantity	1 Structure
Secondary Category	Shade Structure	Unit Cost	\$10,000.00
Location	Song Bird Park	% of Replacement	100.00%
		Current Cost	\$10,000.00
Placed In Service	01/03	Future Cost	\$11,314.08
Useful Life	25		
		Assigned Reserves at FYB	\$8,000.00
Remaining Life	5	Monthly Member Contribution	\$69.16
Replacement Year	2028	Monthly Interest Contribution	\$1.04
		Total Monthly Contribution	\$70.20

Comments:

This is the shade structure located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Song Bird Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	Song Bird Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Park - Benches

Primary Category	040 Parks	Quantity	2 bench
Secondary Category	Benches	Unit Cost	\$550.000
Location	Splash Landing Park	% of Replacement	100.00%
		Current Cost	\$1,100.00
Placed In Service	01/19	Future Cost	\$1,847.54
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$7.51
Replacement Year	2044	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$7.51

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Park - Decks & Railings

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Fencing	Unit Cost	\$49,530.00
Location	Splash Landing Park	% of Replacement	100.00%
		Current Cost	\$49,530.00
Placed In Service	01/19	Future Cost	\$94,121.50
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	26	Monthly Member Contribution	\$287.89
Replacement Year	2049	Monthly Interest Contribution	\$0.15
		Total Monthly Contribution	\$288.04

Comments:

This is for the replacement of the wood deck and railings located near the park.

1,800 sq. ft. - decks	@	\$22.00	=	\$39,600.00
180 ln. ft. - railings	@	\$36.00	=	\$6,480.00
3 lounge chairs	@	\$350.00	=	\$1,050.00
2 wood tables	@	\$750.00	=	\$1,500.00
2 picnic tables	@	\$450.00	=	\$900.00
		TOTAL	=	\$49,530.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Park - Fencing, Softball Field

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Fencing	Unit Cost	\$12,000.000
Location	Splash Landing Park	% of Replacement	100.00%
		Current Cost	\$12,000.00
Placed In Service	01/19	Future Cost	\$22,803.51
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	26	Monthly Member Contribution	\$69.75
Replacement Year	2049	Monthly Interest Contribution	\$0.03
		Total Monthly Contribution	\$69.78

Comments:

This is for the replacement of the chain link fencing around the softball field located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Park - Picnic Tables

Primary Category	040 Parks	Quantity	1 table
Secondary Category	Picnic Tables	Unit Cost	\$750.000
Location	Splash Landing Park	% of Replacement	100.00%
		Current Cost	\$750.00
Placed In Service	01/19	Future Cost	\$1,259.69
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$5.12
Replacement Year	2044	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$5.12

Comments:

These are the picnic tables located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Park - Play Structures

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Play Structure	Unit Cost	\$58,000.00
Location	Splash Landing Park	% of Replacement	100.00%
		Current Cost	\$58,000.00
Placed In Service	01/19	Future Cost	\$97,415.75
Useful Life	25		
		Assigned Reserves at FYB	\$0.00
Remaining Life	21	Monthly Member Contribution	\$395.87
Replacement Year	2044	Monthly Interest Contribution	\$0.20
		Total Monthly Contribution	\$396.07

Comments:

These are the play structures located in the park.

1 swing set	@	\$3,500.00	=	\$3,500.00
2 slides	@	\$2,500.00	=	\$5,000.00
1 rock wall	@	\$5,500.00	=	\$5,500.00
1 large structure	@	\$20,000.00	=	\$20,000.00
2 medium structures	@	\$12,000.00	=	\$24,000.00
		TOTAL	=	\$58,000.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Splash Landing Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	Splash Landing Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/19	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Spring Park - Benches

Primary Category	040 Parks	Quantity	14 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Spring Park	% of Replacement	100.00%
		Current Cost	\$9,100.00
Placed In Service	01/03	Future Cost	\$10,295.81
Useful Life	25		
		Assigned Reserves at FYB	\$7,280.00
Remaining Life	5	Monthly Member Contribution	\$62.93
Replacement Year	2028	Monthly Interest Contribution	\$0.95
		Total Monthly Contribution	\$63.88

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Spring Park - Shade Structure

Primary Category	040 Parks	Quantity	1 Structure
Secondary Category	Shade Structure	Unit Cost	\$10,000.00
Location	Spring Park	% of Replacement	100.00%
		Current Cost	\$10,000.00
Placed In Service	01/03	Future Cost	\$11,314.08
Useful Life	25		
		Assigned Reserves at FYB	\$8,000.00
Remaining Life	5	Monthly Member Contribution	\$69.16
Replacement Year	2028	Monthly Interest Contribution	\$1.04
		Total Monthly Contribution	\$70.20

Comments:

This is a wood shade structure located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Spring Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Spring Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Square Park - Benches

Primary Category	040 Parks	Quantity	8 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Square Park	% of Replacement	100.00%
		Current Cost	\$5,200.00
Placed In Service	01/03	Future Cost	\$5,883.32
Useful Life	25		
		Assigned Reserves at FYB	\$4,160.00
Remaining Life	5	Monthly Member Contribution	\$35.96
Replacement Year	2028	Monthly Interest Contribution	\$0.54
		Total Monthly Contribution	\$36.50

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Square Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	2 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.000
Location	Square Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Summer Park - Benches

Primary Category	040 Parks	Quantity	2 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Summer Park	% of Replacement	100.00%
		Current Cost	\$1,300.00
Placed In Service	01/03	Future Cost	\$1,470.83
Useful Life	25		
		Assigned Reserves at FYB	\$1,040.00
Remaining Life	5	Monthly Member Contribution	\$8.99
Replacement Year	2028	Monthly Interest Contribution	\$0.14
		Total Monthly Contribution	\$9.13

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Summer Park - Play Structure, Large

Primary Category	040 Parks	Quantity	1 structure
Secondary Category	Play Structure	Unit Cost	\$25,000.00
Location	Summer Park	% of Replacement	100.00%
		Current Cost	\$25,000.00
Placed In Service	01/03	Future Cost	\$28,285.21
Useful Life	25		
		Assigned Reserves at FYB	\$20,000.00
Remaining Life	5	Monthly Member Contribution	\$172.89
Replacement Year	2028	Monthly Interest Contribution	\$2.60
		Total Monthly Contribution	\$175.49

Comments:

This is a large size play structure located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Summer Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Summer Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Terra Park - Benches

Primary Category	040 Parks	Quantity	2 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Terra Park	% of Replacement	100.00%
		Current Cost	\$1,300.00
Placed In Service	01/03	Future Cost	\$1,470.83
Useful Life	25		
		Assigned Reserves at FYB	\$1,040.00
Remaining Life	5	Monthly Member Contribution	\$8.99
Replacement Year	2028	Monthly Interest Contribution	\$0.14
		Total Monthly Contribution	\$9.13

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Terra Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Terra Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

The Green Park - Benches

Primary Category	040 Parks	Quantity	12 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	The Green Park	% of Replacement	100.00%
		Current Cost	\$7,800.00
Placed In Service	01/03	Future Cost	\$8,824.98
Useful Life	25		
		Assigned Reserves at FYB	\$6,240.00
Remaining Life	5	Monthly Member Contribution	\$53.94
Replacement Year	2028	Monthly Interest Contribution	\$0.81
		Total Monthly Contribution	\$54.75

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

The Green Park - Fencing

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Fencing	Unit Cost	\$19,342.00
Location	The Green Park	% of Replacement	100.00%
		Current Cost	\$19,342.00
Placed In Service	01/03	Future Cost	\$24,759.40
Useful Life	30		
		Assigned Reserves at FYB	\$0.00
Remaining Life	10	Monthly Member Contribution	\$245.78
Replacement Year	2033	Monthly Interest Contribution	\$0.13
		Total Monthly Contribution	\$245.91

Comments:

These are directory signs located in the park.

618 - In. ft. of 2' metal fencing	@	\$24.00	=	\$14,832.00
80 - In. ft. of 6' metal fencing	@	\$32.00	=	\$2,560.00
75 - In. ft. of 3' metal fencing	@	\$26.00	=	\$1,950.00
		TOTAL	=	\$19,342.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

The Green Park - Lighting

Primary Category	040 Parks	Quantity	1 total
Secondary Category	Lighting	Unit Cost	\$36,750.00
Location	The Green Park	% of Replacement	100.00%
		Current Cost	\$36,750.00
Placed In Service	01/03	Future Cost	\$42,618.73
Useful Life	26		
		Assigned Reserves at FYB	\$28,269.23
Remaining Life	6	Monthly Member Contribution	\$246.32
Replacement Year	2029	Monthly Interest Contribution	\$3.68
		Total Monthly Contribution	\$250.00

Comments:

These are the lighting fixtures located in the park.

23 fixtures, landscape	@	\$350.00	=	\$8,050.00
21 fixtures, pole	@	\$1,200.00	=	\$25,200.00
14 fixtures, pathway	@	\$250.00	=	\$3,500.00
		TOTAL	=	\$36,750.00

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

The Green Park - Painting, fencing

Primary Category	040 Parks	Quantity	3,882 sq. ft.
Secondary Category	Painting	Unit Cost	\$1.750
Location	The Green Park	% of Replacement	100.00%
		Current Cost	\$6,793.50
Placed In Service	01/17	Future Cost	\$7,686.22
Useful Life	5		
		Assigned Reserves at FYB	\$6,793.50
Remaining Life	0	Monthly Member Contribution	\$163.16
Replacement Year	2023	Monthly Interest Contribution	\$0.09
		Total Monthly Contribution	\$163.24

Comments:

This is painting the metal fencing located in the park.

To ensure that the fencing achieves its full useful life, it should be painted as recommended.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

The Green Park - Picnic Tables

Primary Category	040 Parks	Quantity	6 tables
Secondary Category	Picnic Tables	Unit Cost	\$750.000
Location	The Green Park	% of Replacement	100.00%
		Current Cost	\$4,500.00
Placed In Service	01/03	Future Cost	\$5,091.34
Useful Life	25		
		Assigned Reserves at FYB	\$3,600.00
Remaining Life	5	Monthly Member Contribution	\$31.12
Replacement Year	2028	Monthly Interest Contribution	\$0.47
		Total Monthly Contribution	\$31.59

Comments:

These are plastic coated picnic tables with fabric shade covers located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

The Green Park - Signs

Primary Category	040 Parks	Quantity	2 signs
Secondary Category	Signs	Unit Cost	\$1,500.000
Location	The Green Park	% of Replacement	100.00%
		Current Cost	\$3,000.00
Placed In Service	01/03	Future Cost	\$3,479.08
Useful Life	26		
		Assigned Reserves at FYB	\$2,307.69
Remaining Life	6	Monthly Member Contribution	\$20.11
Replacement Year	2029	Monthly Interest Contribution	\$0.30
		Total Monthly Contribution	\$20.41

Comments:

These are directory signs located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

The Green Park - Structure, Canopy

Primary Category	040 Parks	Quantity	1 structure
Secondary Category	Shade Structure	Unit Cost	\$8,500.00
Location	The Green Park	% of Replacement	100.00%
		Current Cost	\$8,500.00
Placed In Service	01/03	Future Cost	\$9,616.97
Useful Life	25		
		Assigned Reserves at FYB	\$6,800.00
Remaining Life	5	Monthly Member Contribution	\$58.78
Replacement Year	2028	Monthly Interest Contribution	\$0.88
		Total Monthly Contribution	\$59.66

Comments:

This is a painted metal 20x20 canopy structure located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

The Green Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	2 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	The Green Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Winter Park - Benches

Primary Category	040 Parks	Quantity	3 benches
Secondary Category	Benches	Unit Cost	\$650.000
Location	Winter Park	% of Replacement	100.00%
		Current Cost	\$1,950.00
Placed In Service	01/03	Future Cost	\$2,206.25
Useful Life	25		
		Assigned Reserves at FYB	\$1,560.00
Remaining Life	5	Monthly Member Contribution	\$13.49
Replacement Year	2028	Monthly Interest Contribution	\$0.20
		Total Monthly Contribution	\$13.69

Comments:

These are wood and metal benches located in the park.

Master Community Association, Inc.

Component Detail

Directed Cash Flow Calculation Method; Sorted by Primary Category

Winter Park - Trash Receptacle, Unfunded

Primary Category	040 Parks	Quantity	1 receptacle
Secondary Category	Trash Receptacle	Unit Cost	\$0.00
Location	Winter Park	% of Replacement	0.00%
		Current Cost	\$0.00
Placed In Service	01/03	Future Cost	\$0.00
Useful Life	n.a.		
		Assigned Reserves at FYB	\$0.00
Remaining Life	n.a.	Monthly Member Contribution	\$0.00
Replacement Year	n.a.	Monthly Interest Contribution	\$0.00
		Total Monthly Contribution	\$0.00

Comments:

These are metal trash receptacles located in the park. At the request of the client, budgeting for this component has been excluded as it will be budgeted for in the client's operating budget or funded by the reserve contingency. This component is listed for inventory purposes only.

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Number of components included in this reserve analysis is 291.