

2025-2026 Reserve Study Infrastructure Reinvestment Planning

TURNBULL CREEK

COMMUNITY DEVELOPMENT DISTRICT

ST. JOHNS COUNTY, FLORIDA

REPORT DATE: May 14, 2025

Fiscal Year: October 1, 2025, through September 30, 2026

**This report was prepared by
Florida Community Specialists, an FCS Management Group
Company**



"Attention to Detail"

FULL UPDATED RESERVE STUDY
WITH FIELD OBSERVATION VISITS

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May 14, 2025

**Board of Supervisors
Turnbull Creek Community Development District
St. Johns County, Florida**

RE: Reserve Study / Infrastructure Reinvestment Planning (IRP)

This Reserve Study report is specific to your community and provides you with an initial and comprehensive asset inventory and uses a unique capital project funding methodology, with a 30-year Cash Flow (Pooled) Funding Plan.

Our team of professionals have also created your customized **Infrastructure Reinvestment Planning Tool®**, to assist you with your annual capital improvement planning.

Immediately following the Board approving our proposal, FCS began working on the Full Updated Reserve Study and conducted onsite field observation visits on March 18th, and again on March 22nd.

As a result of our field observations, FCS identified and added over one hundred assets. The IRP tool will give the Board the ability to amend, add or delete assets to fit the desired short-term and long-term project plans.

Thank you for choosing FCS, it is a pleasure serving you and your community.

Very Respectfully,
Howard "Mac" McGaffney

**President
Florida Community Specialists, LLC. (FCS)**

Community Description

Turnbull Creek Community Development District (CDD), a special-purpose government entity established under Chapter 190 of the Florida Statutes and enacted by a 2014 St. Johns County ordinance, is located within the World Golf Village. The District is responsible for the ownership, operation, and maintenance of community-wide infrastructure and improvements, including an amenity center and a stormwater management system. The amenity center features an array of high-quality facilities, such as a lap swimming pool, a water slide tower, a family pool, a zero-entry splash water feature, a modernized fitness center, a social hall with a kitchen, tennis courts, pickleball courts, playgrounds, community parks with playground equipment, a basketball court, and expansive multi-use fields.



Reserve Study Terminology

Physical Analysis: The portion of the reserve study that involves evaluating the physical condition of the association's common area components. It includes a component inventory, condition assessment, and life and valuation estimates.

Financial Analysis: The portion of the reserve study that assesses the association's reserve fund status and develops a funding plan. It includes the evaluation of the current fund balance status, a strategic funding plan, and an analysis, findings and recommendations on fund balance strength and opportunities.

Component / Asset Inventory: A list of all major components the association is responsible for, such as roofs, sidewalks, pools, or HVAC systems, which have a limited useful life and predictable replacement costs.

Beginning Fund Balance: The amount of money in the association's reserve fund at the beginning of the fiscal year. It reflects the accumulated savings available for future major repairs or replacements of common area components before accounting for contributions, expenditures, or interest earned during the period.

Ending Fund Balance: The amount of money in the association's reserve fund at the end of the fiscal year. It is calculated by taking the Beginning Fund Balance, adding reserve contributions and any interest earned, and subtracting any expenditures for repairs or replacements during the period. This balance becomes the Beginning Fund Balance for the next period.

Assessment Contributions: The regular annual contributions made by homeowners or unit owners, as part of their association dues/fees, which are allocated specifically to the reserve fund. These contributions are planned and collected over time to ensure the association has sufficient funds to cover future major repairs or replacements of common area components, such as roofs, elevators, or sidewalks, as outlined in the reserve study's funding plan. The amount is determined based on the financial analysis in the reserve study, aiming to maintain an adequate reserve fund balance and avoid special assessments.

Useful Life: An estimate of the total operational lifespan of a component, determined at the beginning of its life, often used for accounting and depreciation purposes.

Remaining Useful Life (RUL): A dynamic estimate of how much longer a component will remain operational, based on its current condition, maintenance history, and usage patterns.

Replacement Cost: The estimated cost to repair or replace a component at the end of its useful life, adjusted for inflation and current market conditions.

Reserve Study Terminology - Continued

Unit of Measure: The standard metric or quantity used to quantify a specific component or asset in the reserve study's component/asset inventory. It defines how the component's size, extent, or scope is measured to estimate its replacement or repair cost.

Current Cost: The estimated cost to repair or replace a specific component in the association's common area at the present time, based on current market prices and conditions.

Unfunded Balance: The difference between the fully funded balance (the ideal reserve fund amount needed to cover the total accrued depreciation of all components) and the actual Fund Balance (the current amount in the reserve fund). It represents the shortfall in reserve funds that the association has not yet accumulated to meet its long-term repair and replacement obligations for common area components.

Capital Improvement Plan (CIP): A strategic planning document that outlines an association or organization's anticipated major capital projects over a specified period, typically 5 to 30 years. The CIP identifies and prioritizes significant repairs, replacements, or upgrades of common area components (e.g., roofs, HVAC systems, or pools) that the association is responsible for maintaining. It includes estimated costs, timelines, and funding strategies, often aligning with the reserve study's Physical and Financial Analysis to ensure the reserve fund can support these capital expenditures without relying on special assessments or loans. The CIP helps ensure long-term financial stability and proper maintenance of community assets.

Cash Flow Method (Pooled Funding): A funding calculation method that pools all future replacement costs into a single reserve account and determines a stable contribution rate to offset these costs over time. It is flexible and widely used due to its ability to achieve various funding objectives.

Component Method (Straight-Line): A funding calculation method that divides the replacement cost of each component by its remaining useful life to determine the annual contribution needed for that component. This method results in variable annual budgets and often higher-than-necessary reserve balances.

General Statements and Observations

1. To establish a beginning Reserve Fund Balance and, we reviewed various District documents including the last 5 years of financial audits, the FY 2025 adopted budget, and unaudited Financial Statements.
2. Our team compiled relative information from known local market costs, current and past estimates, industry specific online stores and FCS's proprietary community infrastructure reinvestment planning tool to estimate current and replacement cost values. During the analysis, our professionals consulted with local professional contractors including Florida Certified Contractors, Inc. (FCC), related to general construction/roofing, and CBUSS Enterprises, Inc., related to certified pool contractor services. Remaining useful life was estimated during the two onsite field observation visits. Other resources included the U.S. Bureau of Labor Statistics.
3. A Reserve Study that is absent of an annual capital improvement plan can lead to apprehension in approving the spending funds on capital projects. This is especially true if you cannot project short-term and long-term outlooks of revenues, expenditures, and reserve funds. The purpose of building reserve funds is to plan for and spend money on infrastructure reinvestment.
4. Normal repairs and maintenance items, \$10,000 or less, should be considered Operations & Maintenance (O&M) and budgeted for in the General Fund. Major outlays for improvements with longer useful life projections should be considered Capital Outlay, and budgeted for in the Capital Reserve Fund

Field Visit Observations
Slide tower rusting
Prep, repair, seal, paint slide
Pool resurfacing planning within the next 2 to 3 years
Prep, prime, paint playgrounds
Replace park benches
Prep, prime, paint decorative streetlights
Worn and weathered pool safety equipment
Pond bulkhead deterioration-amenity center
Sunken pavers around perimeter of amenity center
Bury Drainage from downspouts at amenity center
Heavily traffic/use of office carpet
Worn and weathered pool furniture
Exposed Aggregate - parking lot
Stained shade sails and shelter covers
Unstable covered area over the pool equipment enclosure, contributing to potential reduction of useful life in pool equipment, electrical control boxes. (safety)
Contact qualified roofing contractor for flat and tile roof inspection.
Amenity center antique gates are rusting
Amenity center exterior lights are rusting
Consider Non-skid material for floors in the bathroom near pool and fitness center

Reserve Analysis Findings

Community Information				Details		
Community Name				Turnbull Creek Community Development District (CDD)		
Physical Address				101 East Positano Avenue, St. Augustine, FL 32092		
County				St. Johns		
Number of Units				959		
Analysis/Findings				Details		
Fiscal Year Begins				October 1, 2025		
Fiscal Year Ends				September 30, 2026		
Total Categories				20		
Total Number of Assets in Reserve Study				423		
FY 2025 Adopted Reserve Assessments				\$200,000		
FY 2025 Adopted Reserve Expenses				\$200,000		
Recommended FY 2026 Assessment Level				\$250,000		
Recommended % Increase in Assessment Levels				25%		
Targeted Assessment Level by 2028				\$325,000		
Current Beginning Fund Balance FY 2025				\$538,911		
Projected Ending Fund Balance FY025				\$538,911		
Targeted 10-year Ending Fund Balance				\$550,000		
Turnbull Creek CDD	Budget 2025	Budget 2024	Audited 2023	Audited 2022	Audited 2021	Audited 2020
Revenues	\$200,000	-	\$117	\$12	-	-
Expenses	\$200,000	-	\$33,261	-	\$11,946	\$34,575
Beginning Fund Balance	-	-	\$2,756	\$2,744	\$190,182	\$150,024
Ending Fund Balance	-	-	\$2,783	\$2,756	\$374,177	\$193,182

30 Year Cash Flow (Pooled) Funding Method

The Cash Flow (Pooled) Funding Method, also referred to as the pooled reserve method, is a reserve funding approach used by community associations and districts to accumulate funds for the repair, replacement, or maintenance of major community assets (e.g., pools, roads, stormwater systems). The Cash Flow Method is acknowledged as a way to calculate reserves based on a “pooled analysis,” where funds are aggregated into a single account, and contributions are determined by projecting future expenses and ensuring adequate cash flow over time. This method incorporates inflation and interest and allows for flexibility in how funds are used across various reserve components. Our analysis uses the beginning capital reserve fund balance, the projected annual reserve expenditures over a 30-year outlook, and determines an annual assessment contribution level to ensure positive cash flow and sufficient capital reserves over the next 30 years.

Asset Valuation Data Sheet

Units of Measure Abbreviations					
Allowance	Allow	Horsepower	Hp	Squares	Sq
Cubic Feet	Cu Ft	Kilowatts	Kw	Square Feet	Sq Ft
Cubic Yards	Cu Yds	Linear Feet	Ln Ft	Total	Total
Each	Each	Linear Mile	Ln Mi	Units	Units
Asset Categories			Current Cost Values		
Doors & Windows			\$149,594		
Electronics			\$92,803		
Fencing & Gates			\$63,831		
Fitness Equipment			\$319,639		
Flooring & Tile			\$47,637		
Furniture, Fixtures & Equipment			\$889,992		
Irrigation, Landscaping, Lakes, Drainage			\$3,419,825		
Lighting			\$1,374,188		
Maintenance Equipment			\$275,397		
Mechanical & Electrical			\$501,281		
Painting & Waterproofing			\$1,698,739		
Paving, Concrete, Pavers			\$2,447,807		
Playground Equipment			\$89,255		
Pools, Water Features & Equipment			\$834,502		
Recreational Area			\$5,251		
Recreational Equipment			\$393,305		
Roofs			\$185,081		
Safety Equipment			\$35,264		
Security & Access Control			\$81,408		
Signage			\$176,515		
Total of all Categories			\$13,081,314		

Stabilized Capital Reserve Funding (SCRF)

Stabilized Capital Reserve Funding uses a unique methodology that combines the principles of Cash Flow (Pooled) funding with flexible capital improvement planning strategies to assist communities with projecting assessment levels, short and long-term infrastructure reinvestment expenses utilizing the FCS **Infrastructure Reinvestment Planning Tool**®. In some years, you will use reserves; in other years, you will accumulate reserves. It is highly recommended to avoid adding more projects in the years where the plan is to strategically build reserves, to avoid potential funding shortfalls.

Benefits of Stabilized Capital Reserve Funding:

Flexible Contributions: A Board can make the decision to adjust assessment contributions to the reserve fund based on current financial conditions, economic forecasts, or available resources, offering flexibility to adapt to changing circumstances. The premise is to gradually increase contributions equal to or greater than the annual CPI or Inflationary factors but give the Boards the ability to set or determine contribution amounts through annual assessments.

Inflation and Interest Adjustments: The planning tool factors inflation, while accounting for interest earned in the reserved fund. Boards can choose to incorporate the revenues from interest into the annual budget process when setting assessment levels. However, it is highly recommended to avoid using any interest earned to offset annual contributions or expenses.

Flexible Expense Planning for Capital Projects: “Contemporary reserve study reports provide asset lists with projected replacement costs and useful life outlooks for planning. Effective capital project planning, including Infrastructure Reinvestment Plans (IRPs), demands a structured annual review to prioritize projects based on emerging needs relative to the reserve study. Input from the Board, onsite staff, and stakeholders is crucial. While reserve studies provide valuable guidance, they are not the plan itself. The Board and staff develop the actual plan by evaluating projected replacements against evolving critical and essential maintenance priorities. This proactive approach focuses on deliberate replacement or repair of important infrastructure—such as pool resurfacing, motor replacement, hvac, paving, or roof repairs—rather than reacting to unexpected failures.” ***Howard “Mac” McGaffney***

Economic Stabilization: When capital plans properly project expenses and are funded properly, **SCRF** can adjust projections due to economic downturns, market shifts, or unforeseen financial challenges that are specific to each community.

Capital Growth and Long-Term Sustainability: When sufficient capital reserve funds have been achieved by a community, Boards can discuss appropriate investment options with their Management company.

Strategic Funding Considerations

1. Prioritize Projects to achieve a 10-year average where contributions from assessments are greater than the 10-year average of expenses, and factor in 3-4% increases in annual assessment contributions for the capital reserve fund.
2. For capital projects that are \$25,000 or greater, contact qualified contractors ahead of scheduling/planning to ask for budget estimates. Use those estimates to update the Capital Plan, projected replacement cost values and evaluate current assessment contribution needs.
3. In years where unplanned critical or essential projects need to be moved up, Boards can review the IRP's planned projects for any given year and reassign items that are less essential to another year.
4. Use the FCS customized IRP tool for your community during budget season to determine a capital improvement plan and identify projected revenues and expenses.
5. Upon reviewing the reserve study and after the Board and Staff's prioritization of projects, the Board may consider increasing the assessment contribution from \$200,000 to \$250,000 in FY 2026, \$300,000 in 2027, and increasing it to \$325,000 by 2028. After that, CPI increases of 3-4% should project a more stabilized capital reserve fund.

Reserve Fund Details	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Fund Balance	\$538,911	\$555,109	\$436,707	\$314,773	\$327,287
(+) Annual Contributions	\$200,000	\$250,000	\$300,000	\$325,000	\$334,750
(-) Annual Expenditures	(\$200,000)	(\$383,059)	(\$433,040)	(\$321,975)	(\$298,963)
(+) Estimated Interest	\$16,198	\$14,657	\$11,106	\$9,489	\$10,355
Use of Fund Balance	\$16,198	(\$118,402)	(\$121,934)	\$12,514	\$46,142
Ending Fund Balance	\$555,109	\$436,707	\$314,773	\$327,287	\$373,429

Reserve Fund Details	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Beginning Fund Balance	\$373,429	\$432,179	\$483,578	\$529,614	\$571,600
(+) Annual Contributions	\$344,793	\$355,236	\$365,790	\$376,764	\$388,067
(-) Annual Expenditures	(\$297,948)	(\$317,270)	(\$334,728)	(\$351,052)	(\$451,301)
(+) Estimated Interest	\$11,906	\$13,533	\$14,973	\$16,274	\$16,199
Use of Fund Balance	\$58,750	\$51,399	\$46,036	\$41,986	(\$47,035)
Ending Fund Balance	\$432,179	\$483,578	\$529,614	\$571,600	\$524,565

10 Year Outlook - Infrastructure Reinvestment Planning

CATEGORY	UNIT OF MEASURE	DESCRIPTION	QUANTITY	UNIT COST	CAPEX / O&M	Project Year	Remaining Useful Years	Useful Life (Yrs)	2025
Flooring & Tile	Sq. Ft.	Flooring - Carpet tile - 220 sq ft	220	\$7	CapEx	2025	0	10	1,540
Furniture, Fixtures & Equipment	Each	Grill - Outdoor - Memorial Park	2	\$500	CapEx	2025	0	5	1,000
Furniture, Fixtures & Equipment	Each	Grill - Outdoor - Pescara	2	\$500	CapEx	2025	0	5	1,000
Furniture, Fixtures & Equipment	Each	Grill - Outdoor	1	\$500	CapEx	2025	0	5	500
Irrigation, Landscaping, Lakes, Drainage	Total	Irrigation System Allowance	1	\$20,000	O&M	2025	0	1	20,000
Irrigation, Landscaping, Lakes, Drainage	Total	Lake Embankment Stabilization - Annual Allowance	1	\$40,000	O&M	2025	0	1	40,000
Irrigation, Landscaping, Lakes, Drainage	Total	Landscape Allowance	1	\$30,000	O&M	2025	0	1	30,000
Lighting	Each	Lighting - Decorative LED Street Light Fixture - Allowance	1	\$4,500	CapEx	2025	0	1	4,500
Lighting	Each	Lighting - Uplighting small - San Giacomo	12	\$35	O&M	2025	0	14	420
Paving, Concrete, Pavers	Total	Sidewalk - Annual Allowance	1	\$5,000	CapEx	2025	0	1	5,000
Signage	Total	Signage Replacement Allowance - Information Board	3	\$1,950	CapEx	2025	0	15	5,850
Flooring & Tile	Sq. Ft.	Storage - Flooring - Carpet tile - 32 sq ft	32	\$7	CapEx	2025	0	10	224
Flooring & Tile	Sq. Ft.	Storage - Flooring - Carpet tile - 72 sq ft	72	\$7	CapEx	2025	0	10	504
Furniture, Fixtures & Equipment	Each	Table - Picnic Composite Polywood	3	\$1,275	CapEx	2025	0	10	3,825
Furniture, Fixtures & Equipment	Each	Table - Picnic Composite Polywood - Pescara	2	\$1,275	CapEx	2025	0	10	2,550
Furniture, Fixtures & Equipment	Each	Table - Picnic Composite Polywood - San Marino	3	\$1,275	CapEx	2025	0	10	3,825
Paving, Concrete, Pavers	Sq. Ft.	Asphalt - Entry Drive to Amenity Parking lot	9450	\$5	CapEx	2025	0	24	47,250
Paving, Concrete, Pavers	Sq. Ft.	Asphalt - Parking lot - 63 spaces - 3 ADA spaces	34720	\$4	CapEx	2025	0	24	138,880
Safety Equipment	Each	AED Defibrillator	1	\$2,810	CapEx	2025	0	4	2,810

CATEGORY	UNIT OF MEASURE	DESCRIPTION	QUANTITY	UNIT COST	CAPEX / O&M	Project Year	Remaining Useful Years	Useful Life (Yrs)	2026
Irrigation, Landscaping, Lakes, Drainage	Total	Irrigation System Allowance	1	\$20,000	O&M	2025	0	1	20,000
Irrigation, Landscaping, Lakes, Drainage	Total	Lake Embankment Stabilization - Annual Allowance	1	\$40,000	O&M	2025	0	1	40,000
Irrigation, Landscaping, Lakes, Drainage	Total	Landscape Allowance	1	\$30,000	O&M	2025	0	1	30,000
Lighting	Each	Lighting - Decorative LED Street Light Fixture - Allowance	1	\$4,500	CapEx	2025	0	1	4,635
Paving, Concrete, Pavers	Total	Sidewalk - Annual Allowance	1	\$5,000	CapEx	2025	0	1	5,150
Paving, Concrete, Pavers	Total	Asphalt - Walking Trail San Marino	1	\$68,000	CapEx	2026	1	20	68,000
Paving, Concrete, Pavers	Total	Asphalt - Walking Trail Pescara	1	\$68,000	CapEx	2026	1	20	68,000
Security & Access Control	Total	Access Control, CCTV Surveillance System	1	\$7,462	CapEx	2026	1	8	7,462
Paving, Concrete, Pavers	Sq. Ft.	Asphalt - 5 parking space, 1 ADA space - San Marino	990	\$5	CapEx	2026	1	24	4,950
Paving, Concrete, Pavers	Total	Asphalt - Pickleball court	2	\$30,000	CapEx	2026	1	8	60,000
Paving, Concrete, Pavers	Total	Asphalt - Tennis court	1	\$15,000	CapEx	2026	1	8	15,000
Paving, Concrete, Pavers	Total	Concrete Sidewalk Repair Allowance	1	\$5,000	O&M	2026	1	1	5,000
Recreational Equipment	Each	Dog Station Waste Stand - Pescara	1	\$250	O&M	2026	1	10	250
Recreational Equipment	Each	Dog Station Waste Stand - Porta Rosa	1	\$250	O&M	2026	1	10	250
Recreational Equipment	Each	Dog Station Waste Stand - San Giacomo	1	\$250	O&M	2026	1	10	250
Recreational Equipment	Each	Dog Station Waste Stand - San Marino	1	\$250	O&M	2026	1	10	250
Irrigation, Landscaping, Lakes, Drainage	Each	Fence, PVC, 6' Solid Panel - Irrigation Pescara	1	\$2,010	CapEx	2026	1	15	2,010
Mechanical & Electrical	Each	Fountain, Lake, Pump/Motor - Amenity Center/Positano	1	\$12,936	CapEx	2026	1	6	12,936
Mechanical & Electrical	Each	Irrigation System, Pump Station - Pescara	1	\$11,845	CapEx	2026	1	15	11,845
Pools, Water Features & Equipment	Each	Lifeguard Chair	2	\$763	CapEx	2026	1	20	1,526
Lighting	Each	Lighting - 30' area LED lights	2	\$1,072	O&M	2026	1	20	2,144
Lighting	Each	Lighting - Uplighting large	1	\$175	O&M	2026	1	14	175
Lighting	Each	Lighting - Uplighting medium	6	\$125	O&M	2026	1	14	750
Lighting	Each	Lighting - Uplighting small	2	\$115	O&M	2026	1	14	230
Lighting	Each	Lighting - Uplighting small - Pescara	14	\$35	O&M	2026	1	14	490
Pools, Water Features & Equipment	Each	Pool Equipment, Automatic Sanitation Sys, Chlorinator	1	\$9,476	O&M	2026	1	15	9,476
Painting & Waterproofing	Total	Paint Exterior - Water Slide Tower	1	\$4,100	CapEx	2026	1	7	4,100
Painting & Waterproofing	Total	Paint Interior - Amenity Center	1	\$8,180	O&M	2026	1	8	8,180

CATEGORY	UNIT OF MEASURE	DESCRIPTION	QUANTITY	UNIT COST	CAPEX / O&M	Project Year	Remaining Useful Years	Useful Life (Yrs)	2027
Irrigation, Landscaping, Lakes, Drainage	Total	Irrigation System Allowance	1	\$20,000	O&M	2025	0	1	20,000
Irrigation, Landscaping, Lakes, Drainage	Total	Lake Embankment Stabilization - Annual Allowance	1	\$40,000	O&M	2025	0	1	40,000
Irrigation, Landscaping, Lakes, Drainage	Total	Landscape Allowance	1	\$30,000	O&M	2025	0	1	30,000
Lighting	Each	Lighting - Decorative LED Street Light Fixture - Allowance	1	\$4,500	CapEx	2025	0	1	4,774
Paving, Concrete, Pavers	Total	Sidewalk - Annual Allowance	1	\$5,000	CapEx	2025	0	1	5,305
Paving, Concrete, Pavers	Total	Concrete Sidewalk Repair Allowance	1	\$5,000	O&M	2026	1	1	5,000
Painting & Waterproofing	Total	Paint Exterior - Pavilion Bandstand	1	\$460	O&M	2027	2	7	460
Painting & Waterproofing	Total	Paint Exterior - Pavilion Pool Deck	1	\$460	O&M	2027	2	7	460
Painting & Waterproofing	Total	Pool Finish, Ceramic Tile Trim	1	\$75,025	CapEx	2027	2	10	75,025
Painting & Waterproofing	Total	Pool Finish, Exposed Aggregate	1	\$250,000	CapEx	2027	2	10	250,000
Recreational Area	Sq. Ft.	Shelter Frame, Replace - Tennis Court	112	\$18	CapEx	2027	2	16	2,016

CATEGORY	UNIT OF MEASURE	DESCRIPTION	QUANTITY	UNIT COST	CAPEX / O&M	Project Year	Remaining Useful Years	Useful Life (Yrs)	2028
Irrigation, Landscaping, Lakes, Drainage	Total	Irrigation System Allowance	1	\$20,000	O&M	2025	0	1	20,000
Irrigation, Landscaping, Lakes, Drainage	Total	Lake Embankment Stabilization - Annual Allowance	1	\$40,000	O&M	2025	0	1	40,000
Irrigation, Landscaping, Lakes, Drainage	Total	Landscape Allowance	1	\$30,000	O&M	2025	0	1	30,000
Lighting	Each	Lighting - Decorative LED Street Light Fixture - Allowance	1	\$4,500	CapEx	2025	0	1	4,917
Paving, Concrete, Pavers	Total	Sidewalk - Annual Allowance	1	\$5,000	CapEx	2025	0	1	5,464
Paving, Concrete, Pavers	Total	Concrete Sidewalk Repair Allowance	1	\$5,000	O&M	2026	1	1	5,000
Irrigation, Landscaping, Lakes, Drainage	Total	Drainage Line Allowance - Pescara	1	\$24,400	O&M	2028	3	25	24,400
Mechanical & Electrical	Total	AC Air Handler - 5 ton	1	\$4,100	CapEx	2028	3	12	4,100
Mechanical & Electrical	Total	AC Condenser - 5 ton	1	\$9,900	CapEx	2028	3	12	9,900
Furniture, Fixtures & Equipment	Each	Bench - Composite - 6 ft - Positano Round a Bout	1	\$1,020	CapEx	2028	3	15	1,020
Furniture, Fixtures & Equipment	Each	Bench - Playground - Composite 6 ft	2	\$1,020	CapEx	2028	3	15	2,040
Furniture, Fixtures & Equipment	Each	Bench - Playground - Composite 6 ft - Memorial Park	6	\$1,020	CapEx	2028	3	15	6,120
Furniture, Fixtures & Equipment	Each	Bench - Playground - Composite 6 ft - Pescara	2	\$1,020	CapEx	2028	3	15	2,040
Furniture, Fixtures & Equipment	Each	Bench - Playground - Composite 6 ft - Porta Rosa	3	\$1,020	CapEx	2028	3	15	3,060
Furniture, Fixtures & Equipment	Each	Bench - Tennis/Paddble Board - Composite 4 ft	2	\$680	CapEx	2028	3	15	1,360
Irrigation, Landscaping, Lakes, Drainage	Total	Bulkhead, PT Wood - Entry Driveway Amenity Center	1	\$27,683	CapEx	2028	3	20	27,683
Irrigation, Landscaping, Lakes, Drainage	Total	Bulkhead, PT Wood - Pool Deck	1	\$45,611	CapEx	2028	3	20	45,611
Furniture, Fixtures & Equipment	Each	Center Island - leather chair	2	\$300	CapEx	2028	3	20	600
Furniture, Fixtures & Equipment	Each	Chair - Game	4	\$96	CapEx	2028	3	15	384
Furniture, Fixtures & Equipment	Each	Couch - cloth	1	\$2,300	CapEx	2028	3	15	2,300
Mechanical & Electrical	Each	Decorative Municipal Quality LED Double Street Light Fixtur	1	\$5,549	O&M	2028	3	20	5,549
Mechanical & Electrical	Each	Decorative Municipal Quality LED Double Street Light Fixtur	1	\$5,549	O&M	2028	3	20	5,549
Irrigation, Landscaping, Lakes, Drainage	Each	Fence, PVC- Pescara Road	1	\$12,566	CapEx	2028	3	15	12,566
Furniture, Fixtures & Equipment	Each	Folding Chairs Dolly	3	\$285	CapEx	2028	3	15	855
Painting & Waterproofing	Total	Paint Exterior - Trash Enclosure	1	\$260	O&M	2028	3	7	260
Pools, Water Features & Equipment	Total	Pool Equipment, Mushroom Water Feature	1	\$10,500	CapEx	2028	3	15	10,500
Pools, Water Features & Equipment	Total	Pool Equipment, Pump/Motor/Filter Allowance	1	\$6,284	O&M	2028	3	4	6,284
Furniture, Fixtures & Equipment	Each	Room Divider - 6 panel	1	\$150	CapEx	2028	3	20	150
Flooring & Tile	Each	Rug - Area 10' round	1	\$400	CapEx	2028	3	10	400
Flooring & Tile	Each	Rug - Area 11' x 16'	1	\$600	CapEx	2028	3	10	600
Furniture, Fixtures & Equipment	Each	Table - Coffee 30" round	1	\$282	CapEx	2028	3	100	282
Furniture, Fixtures & Equipment	Each	Table - Game 4' x 4'	1	\$1,350	CapEx	2028	3	100	1,350
Furniture, Fixtures & Equipment	Each	Table - Sofa back	1	\$670	CapEx	2028	3	100	670
Recreational Equipment	Each	Volleyball commerical netting	1	\$1,025	CapEx	2028	3	5	1,025
Lighting	Each	Lighting - Parking Light Pole & Single Fixture	12	\$3,328.00	CapEx	2028	3	2	39,936

CATEGORY	UNIT OF MEASURE	DESCRIPTION	QUANTITY	UNIT COST	CAPEX / O&M	Project Year	Remaining Useful Years	Useful Life (Yrs)	2029
Irrigation, Landscaping, Lakes, Drainage	Total	Irrigation System Allowance	1	\$20,000	O&M	2025	0	1	20,000
Irrigation, Landscaping, Lakes, Drainage	Total	Lake Embankment Stabilization - Annual Allowance	1	\$40,000	O&M	2025	0	1	40,000
Irrigation, Landscaping, Lakes, Drainage	Total	Landscape Allowance	1	\$30,000	O&M	2025	0	1	30,000
Lighting	Each	Lighting - Decorative LED Street Light Fixture - Allowance	1	\$4,500	CapEx	2025	0	1	5,065
Paving, Concrete, Pavers	Total	Sidewalk - Annual Allowance	1	\$5,000	CapEx	2025	0	1	5,628
Safety Equipment	Each	AED Defibrillator	1	\$2,810	CapEx	2025	0	4	3,163
Paving, Concrete, Pavers	Total	Concrete Sidewalk Repair Allowance	1	\$5,000	O&M	2026	1	1	5,000
Lighting	Each	Scone - 40" - San Giacomo	4	\$872	O&M	2029	4	18	2,850
Painting & Waterproofing	Total	Paint, Seal, Repair - Amenity Center	1	\$15,500	O&M	2029	4	7	15,500
Mechanical & Electrical	Total	ACAir Handler - 5 ton	1	\$4,100	CapEx	2029	4	12	4,100
Mechanical & Electrical	Total	ACCCondenser - 5 ton	1	\$9,900	CapEx	2029	4	12	9,900
Furniture, Fixtures & Equipment	Each	Bookcase - corner	1	\$160	CapEx	2029	4	15	160
Furniture, Fixtures & Equipment	Each	Cabinet - Hutch with 2 doors and drawer	1	\$3,589	CapEx	2029	4	24	3,589
Mechanical & Electrical	Each	Can Lights - LED	22	\$30	O&M	2029	4	10	660
Mechanical & Electrical	Each	Can Lights - LED	3	\$30	O&M	2029	4	10	90
Mechanical & Electrical	Each	Can Lights - LED	4	\$30	O&M	2029	4	10	120
Mechanical & Electrical	Each	Can Lights - LED	19	\$30	O&M	2029	4	10	570
Mechanical & Electrical	Each	Can Lights - LED	1	\$30	O&M	2029	4	10	30
Mechanical & Electrical	Each	Can Lights - LED	4	\$30	O&M	2029	4	10	120
Mechanical & Electrical	Each	Can Lights - LED	9	\$30	O&M	2029	4	10	270
Furniture, Fixtures & Equipment	Each	Chair - Accent cloth	2	\$370	CapEx	2029	4	15	740
Furniture, Fixtures & Equipment	Each	Chair - Accent leather	1	\$1,276	CapEx	2029	4	20	1,276
Lighting	Each	Chandelier	1	\$697	CapEx	2029	4	20	697
Electronics	Each	Computer Desktop	1	\$3,750	CapEx	2029	4	5	3,750
Electronics	Each	Computer Laptop	1	\$1,200	CapEx	2029	4	5	1,200
Electronics	Each	Computer monitor 27"	1	\$199	CapEx	2029	4	8	199
Fitness Equipment	Each	Equipment - Fitness - Strength - Pec Fly/ Rear Delt	1	\$4,100	CapEx	2029	4	18	4,100
Fitness Equipment	Each	Equipment - Fitness - Strength - Abdominal /Back Extension	1	\$4,783	CapEx	2029	4	18	4,783
Fitness Equipment	Each	Equipment - Fitness - Strength - Chin/Dip/Leg Raise	1	\$4,300	CapEx	2029	4	18	4,300
Fitness Equipment	Each	Equipment - Fitness - Strength - Hip Abductor/Adductor	1	\$6,300	CapEx	2029	4	18	6,300
Fitness Equipment	Each	Equipment - Fitness - Strength - Leg Curl / Extension	1	\$4,783	CapEx	2029	4	18	4,783
Fitness Equipment	Each	Equipment - Fitness - Strength - Leg Press	1	\$5,850	CapEx	2029	4	18	5,850
Fitness Equipment	Each	Equipment - Fitness - Strength - Multi press	1	\$5,100	CapEx	2029	4	18	5,100
Paving, Concrete, Pavers	Sq. Ft.	Gravel/sand - Bocci Court - 26' x 62' = 1612 sq ft	1612	\$5	CapEx	2029	4	5	8,060
Lighting	Each	Lighting - Uplighting small	12	\$35	O&M	2029	4	14	420
Electronics	Each	Multifunction printer	1	\$650	CapEx	2029	4	5	650
Painting & Waterproofing	Sq. Ft.	Paint - 1245 sq ft	1245	\$4	O&M	2029	4	10	4,980
Painting & Waterproofing	Sq. Ft.	Paint - 1510 sq ft	1510	\$4	O&M	2029	4	10	6,040
Painting & Waterproofing	Total	Paint Exterior - Mail Pavilion Pescara	1	\$3,100	O&M	2029	4	7	3,100
Painting & Waterproofing	Total	Paint Exterior - Mail Pavilion San Giacomo	1	\$3,400	O&M	2029	4	7	3,400
Painting & Waterproofing	Each	Paint Exterior - Maintenance Storage Shed	1	\$560	O&M	2029	4	7	560
Furniture, Fixtures & Equipment	Each	Plantation Shutter - composite 58" x 24"	1	\$463	CapEx	2029	4	35	463
Furniture, Fixtures & Equipment	Each	Plantation Shutter - composite 65" x 36"	1	\$643	CapEx	2029	4	35	643
Furniture, Fixtures & Equipment	Each	Planter - 30' circumference	1	\$2,000	CapEx	2029	4	30	2,000
Furniture, Fixtures & Equipment	Each	Planter - Stone Urn	2	\$850	CapEx	2029	4	30	1,700
Mechanical & Electrical	Each	Sconce - 24"	8	\$230	O&M	2029	4	18	1,840
Mechanical & Electrical	Each	Sconce - 40"	4	872	O&M	2029	4	18	2,850
Mechanical & Electrical	Each	Sconce - 40"	2	872	O&M	2029	4	18	2,850
Mechanical & Electrical	Each	Sconce - 40"	2	872	O&M	2029	4	18	2,850
Recreational Equipment	Each	Soccer Goal	4	1245	CapEx	2029	4	15	4,980
Mechanical & Electrical	Each	SR Smith pool lift	2	8023	CapEx	2029	4	7	16,046
Painting & Waterproofing	Sq. Ft.	Storage - paint - 120 sq ft	120	\$4	O&M	2029	4	10	480
Painting & Waterproofing	Sq. Ft.	Storage - Paint - 200 sq ft	200	\$4	O&M	2029	4	10	800
Maintenance Equipment	Total	Storage - Water tank heater - 55 gal	1	\$6,472	CapEx	2029	4	10	6,472
Furniture, Fixtures & Equipment	Each	Table - 60" Round Pedestal dining set	1	\$4,095	CapEx	2029	4	100	4,095
Furniture, Fixtures & Equipment	Each	Trash Bin - Domed Metal 32 gal	3	\$439	CapEx	2029	4	6	1,317
Furniture, Fixtures & Equipment	Each	Trash Bin - Domed Metal 32 gal - Pescara	1	\$439	CapEx	2029	4	10	439
Furniture, Fixtures & Equipment	Each	Trash Bin - Domed Plastic - 36 gal	2	\$280	CapEx	2029	4	20	560
Furniture, Fixtures & Equipment	Each	Trash Bin - Domed Plastic - 36 gal	1	\$280	CapEx	2029	4	20	280
Furniture, Fixtures & Equipment	Each	Trash Bin - Domed Plastic - 36 gal	2	\$280	CapEx	2029	4	20	560
Furniture, Fixtures & Equipment	Each	Trash Bin - slim	1	\$46	CapEx	2029	4	20	46
Furniture, Fixtures & Equipment	Each	Trash Bin - Squared top plastic - 55 gal	6	\$355.00	CapEx	2029	4	20	2,130
Furniture, Fixtures & Equipment	Each	Water Fountain - Stone Aggregate	1	\$2,859.00	CapEx	2029	4	5	2,859
Security & Access Control	Total	Access Control, FOB Reader	2	\$4,500.00	CapEx	2029	4	10	9,000
Roofs	Squares	Roof, Concrete Barrel Tile - Water Slide Tower	5	\$1,325	CapEx	2029	4	40	6,625
Roofs	Squares	Roof, Metal Panel - Amenity Center	8	\$1,247	CapEx	2029	4	40	9,976

CATEGORY	UNIT OF MEASURE	DESCRIPTION	QUANTITY	UNIT COST	CAPEX / O&M	Project Year	Remaining Useful Years	Useful Life (Yrs)	2030
Furniture, Fixtures & Equipment	Each	Grill - Outdoor - Memorial Park	2	\$500	CapEx	2025	0	5	1,159
Furniture, Fixtures & Equipment	Each	Grill - Outdoor - Pescara	2	\$500	CapEx	2025	0	5	1,159
Furniture, Fixtures & Equipment	Each	Grill - Outdoor	1	\$500	CapEx	2025	0	5	580
Irrigation, Landscaping, Lakes, Drainage	Total	Irrigation System Allowance	1	\$20,000	O&M	2025	0	1	20,000
Irrigation, Landscaping, Lakes, Drainage	Total	Lake Embankment Stabilization - Annual Allowance	1	\$40,000	O&M	2025	0	1	40,000
Irrigation, Landscaping, Lakes, Drainage	Total	Landscape Allowance	1	\$30,000	O&M	2025	0	1	30,000
Lighting	Each	Lighting - Decorative LED Street Light Fixture - Allowance	1	\$4,500	CapEx	2025	0	1	5,217
Paving, Concrete, Pavers	Total	Sidewalk - Annual Allowance	1	\$5,000	CapEx	2025	0	1	5,796
Paving, Concrete, Pavers	Total	Concrete Sidewalk Repair Allowance	1	\$5,000	O&M	2026	1	1	5,000
Lighting	Each	Lighting - Parking Light Pole & Single Fixture	12	\$3,328.00	CapEx	2028	3	2	42,368
Furniture, Fixtures & Equipment	Sq. Ft.	Shelter Fabric, Recover - Tennis Court	112	\$16	CapEx	2030	5	8	1,792
Furniture, Fixtures & Equipment	Sq. Ft.	Shelter Fabric, Recover - Walking Trail Pescara (2 Total)	560	\$16	CapEx	2030	5	8	8,960
Furniture, Fixtures & Equipment	Sq. Ft.	Shelter Fabric, Recover - Walking Trail San Marino (2 Total)	560	\$16	CapEx	2030	5	8	8,960
Fitness Equipment	Each	Equipment - Fitness - Cardio - Elliptical Cross Trainer	1	\$6,399	CapEx	2030	5	10	6,399
Fitness Equipment	Each	Equipment - Fitness - Cardio - Recumbent Bike	1	\$4,700	CapEx	2030	5	10	4,700
Fitness Equipment	Each	Equipment - Fitness - Cardio - Treadmill	3	\$6,900	CapEx	2030	5	10	10,999
Furniture, Fixtures & Equipment	Each	Appliance - Microwave Oven combo	1	\$3,148.00	CapEx	2030	5	10	3,148
Furniture, Fixtures & Equipment	Each	Appliance - Refrigerator	1	\$4,500.00	CapEx	2030	5	10	4,500
Paving, Concrete, Pavers	Sq. Ft.	Asphalt - Basketball court resurfacing	5400	\$7.00	CapEx	2030	5	8	37,800
Recreational Equipment	Each	Baseball Backstop Chain link fence	1	\$5,893	CapEx	2030	5	20	5,893
Recreational Equipment	Each	Basketball Court Backboard & Goal	1	\$6,170	O&M	2030	5	12	6,170
Furniture, Fixtures & Equipment	Sq. Ft.	Ceiling - Acoustic Tiles - 30' x 21' = 630 sq ft	630	\$15	CapEx	2030	5	15	9,450
Furniture, Fixtures & Equipment	Sq. Ft.	Ceiling - Acoustic Tiles 22' x 10' = 220 sq ft	220	\$15	CapEx	2030	5	15	3,300
Doors & Windows	Each	Emergency Door Kit	4	\$250	CapEx	2030	5	30	1,000
Doors & Windows	Each	Emergency Door Kit	1	\$250	CapEx	2030	5	30	250
Furniture, Fixtures & Equipment	Each	Faucet - brushed nickel	2	\$140	CapEx	2030	5	10	280
Furniture, Fixtures & Equipment	Each	Grill - Two Burner Flat top - propane	1	\$400	CapEx	2030	5	6	400
Lighting	Total	Lighting - Automation Controller Allowance	1	\$4,119	O&M	2030	5	20	4,119
Lighting	Total	Lighting - Replacement Allowance, Exterior - Amenity Center	1	\$5,150	O&M	2030	5	20	5,150
Furniture, Fixtures & Equipment	Each	Office chairs with wheels	3	\$300	CapEx	2030	5	8	900
Signage	Total	Signage Replacement Allowance - Amenity Center	4	\$1,300	O&M	2030	5	15	5,200
Furniture, Fixtures & Equipment	Each	Sink - Undermount oval	2	\$90	CapEx	2030	5	10	180
Recreational Equipment	Total	Soccer & Lacrosse Goal	1	\$2,300	O&M	2030	5	10	2,300
Recreational Equipment	Each	Tennis Court Windscreen, 10'	1	\$4,489	CapEx	2030	5	8	4,489
Furniture, Fixtures & Equipment	Each	Trash Bin - Domed Metal 32 gal	1	\$439	CapEx	2030	5	10	439
Furniture, Fixtures & Equipment	Each	Trash Bin - Domed Metal 32 gal - Porta Rosa	1	\$439	CapEx	2030	5	10	439
Furniture, Fixtures & Equipment	Each	Trash Bin - Domed Metal 32 gal - San Marino	2	\$439	CapEx	2030	5	10	878
Furniture, Fixtures & Equipment	Each	Trash Bin - Domed Metal 32 gal - Tennis Court	1	\$439	CapEx	2030	5	10	439
Furniture, Fixtures & Equipment	Each	Trash Bin - Domed Plastic - 36 gal	1	\$280	CapEx	2030	5	20	280
Furniture, Fixtures & Equipment	Each	Trash Bin - Domed Plastic - 36 gal	2	\$280	CapEx	2030	5	20	560
Furniture, Fixtures & Equipment	Each	Trash Bin - Domed Plastic - 36 gal	1	\$280	CapEx	2030	5	20	280
Electronics	Each	TV - 42"	1	\$350	CapEx	2030	5	8	350
Electronics	Each	TV - 48"	1	\$500	CapEx	2030	5	8	500
Electronics	Each	TV - 65"	1	\$950	CapEx	2030	5	8	950
Electronics	Each	TV - 85"	1	\$2,500	CapEx	2030	5	8	2,500
Electronics	Each	TV and ceiling mount	1	\$200	CapEx	2030	5	8	200
Electronics	Each	TV soundbar	1	\$1,100	CapEx	2030	5	8	1,100
Electronics	Each	TV wall mount	3	\$40	CapEx	2030	5	8	120
Furniture, Fixtures & Equipment	Each	Water Fountain	1	\$1,295	CapEx	2030	5	25	1,295

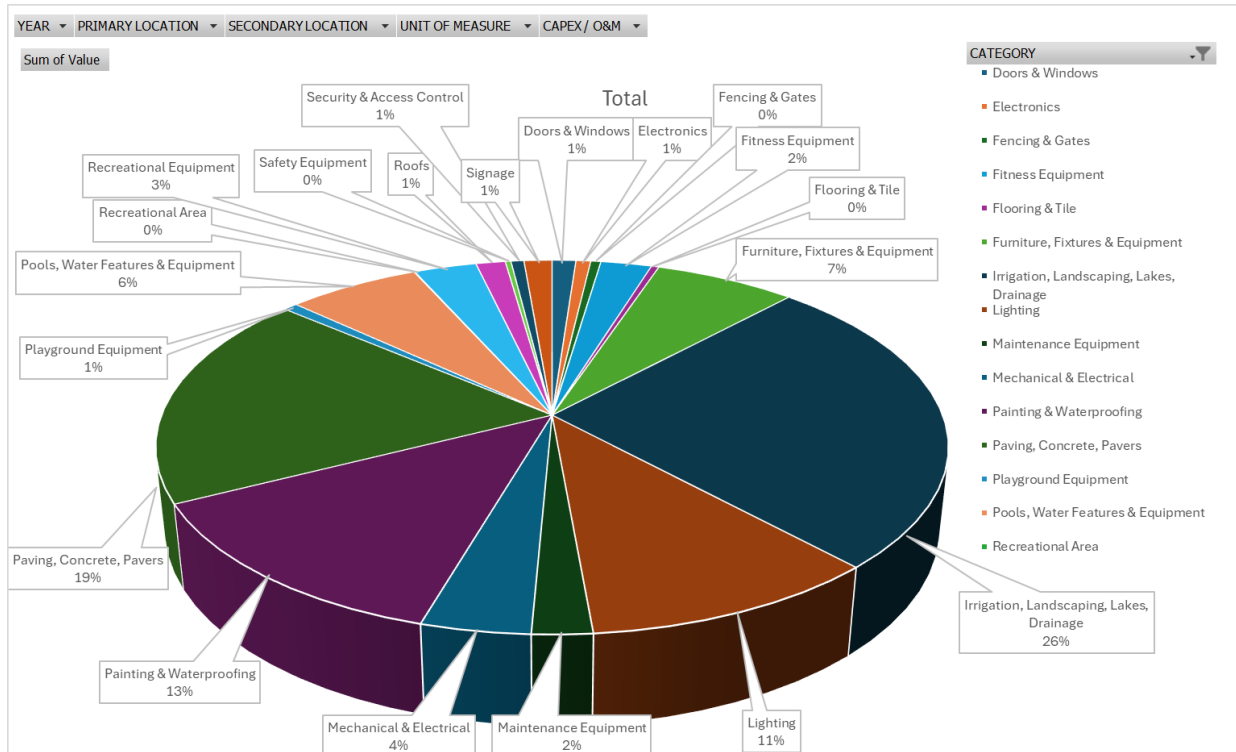
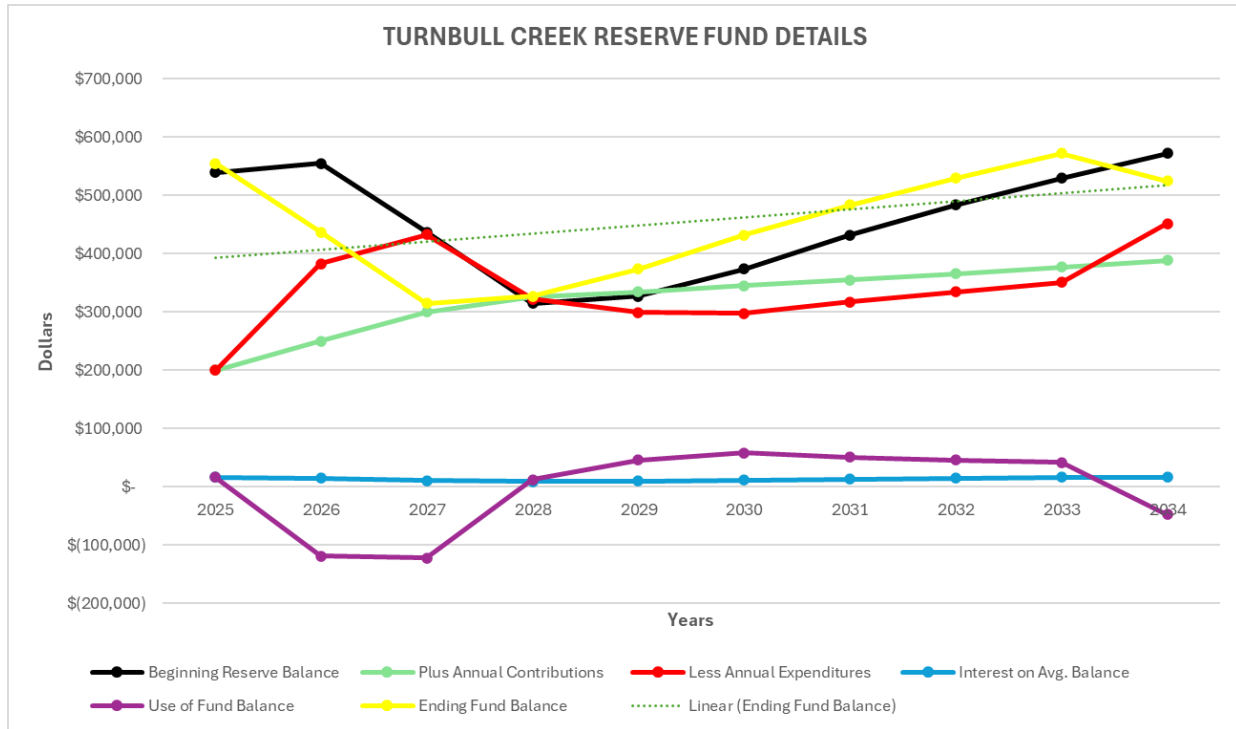
CATEGORY	UNIT OF MEASURE	DESCRIPTION	QUANTITY	UNIT COST	CAPEX / O&M	Project Year	Remaining Useful Years	Useful Life (Yrs)	2031
Irrigation, Landscaping, Lakes, Drainage	Total	Irrigation System Allowance	1	\$20,000	O&M	2025	0	1	20,000
Irrigation, Landscaping, Lakes, Drainage	Total	Lake Embankment Stabilization - Annual Allowance	1	\$40,000	O&M	2025	0	1	40,000
Irrigation, Landscaping, Lakes, Drainage	Total	Landscape Allowance	1	\$30,000	O&M	2025	0	1	30,000
Lighting	Each	Lighting - Decorative LED Street Light Fixture - Allowance	1	\$4,500	CapEx	2025	0	1	5,373
Paving, Concrete, Pavers	Total	Sidewalk - Annual Allowance	1	\$5,000	CapEx	2025	0	1	5,970
Paving, Concrete, Pavers	Total	Concrete Sidewalk Repair Allowance	1	\$5,000	O&M	2026	1	1	5,000
Recreational Equipment	Each	Bike Rack	1	\$321	CapEx	2031	6	15	321
Recreational Equipment	Each	Bike Rack - Positano Round a Bout	1	\$321	CapEx	2031	6	15	321
Painting & Waterproofing	Total	Paint Exterior - Mail Pavilion Positano	1	\$3,400	O&M	2031	6	7	3,400
Painting & Waterproofing	Total	Paint Exterior - Pavilion San Marino	1	\$1,970	O&M	2031	6	7	1,970
Pools, Water Features & Equipment	Total	Pool Slide	1	\$137,316	CapEx	2031	6	20	137,316
Furniture, Fixtures & Equipment	Sq. Ft.	Porch - Covered 16' x 16'	1	\$3,875	CapEx	2031	6	15	3,875
Mechanical & Electrical	Each	Sconce - 40" - Pescara	2	\$872	O&M	2031	6	18	2,850
Signage	Total	Signage Letters & Logo - Monument Pescara Entry	2	\$5,200	CapEx	2031	6	20	10,400
Signage	Total	Signage Letters & Logo - Monument Positano Entry	2	\$6,500	CapEx	2031	6	20	13,000
Signage	Total	Signage Letters & Logo - Monument San Giacomo Entry	2	\$6,500	CapEx	2031	6	20	13,000
Signage	Total	Signage Letters & Logo - Monument San Marino	1	\$5,492	CapEx	2031	6	20	5,492
Pools, Water Features & Equipment	Total	Stairs, Steel Pan Restoration Allowance - Water Slide	1	\$16,887	O&M	2031	6	20	16,887
Furniture, Fixtures & Equipment	Each	Water fountain - dual with bottle station	1	\$2,095	CapEx	2031	6	25	2,095

CATEGORY	UNIT OF MEASURE	DESCRIPTION	QUANTITY	UNIT COST	CAPEX / O&M	Project Year	Remaining Useful Years	Useful Life (Yrs)	2032
Irrigation, Landscaping, Lakes, Drainage	Total	Irrigation System Allowance	1	\$20,000	O&M	2025	0	1	20,000
Irrigation, Landscaping, Lakes, Drainage	Total	Lake Embankment Stabilization - Annual Allowance	1	\$40,000	O&M	2025	0	1	40,000
Irrigation, Landscaping, Lakes, Drainage	Total	Landscape Allowance	1	\$30,000	O&M	2025	0	1	30,000
Lighting	Each	Lighting - Decorative LED Street Light Fixture - Allowance	1	\$4,500	CapEx	2025	0	1	5,534
Paving, Concrete, Pavers	Total	Sidewalk - Annual Allowance	1	\$5,000	CapEx	2025	0	1	6,149
Paving, Concrete, Pavers	Total	Concrete Sidewalk Repair Allowance	1	\$5,000	O&M	2026	1	1	5,000
Mechanical & Electrical	Each	Fountain, Lake, Pump/Motor - Amenity Center/Positano	1	\$12,936	CapEx	2026	1	6	15,446
Pools, Water Features & Equipment	Total	Pool Equipment, Pump/Motor/Filter Allowance	1	\$6,284	O&M	2028	3	4	7,073
Lighting	Each	Lighting - Parking Light Pole & Single Fixture	12	\$3,328.00	CapEx	2028	3	2	44,948
Furniture, Fixtures & Equipment	Each	Planter - Stone Urn - Pescara	2	\$850.00	CapEx	2032	7	30	1,700
Furniture, Fixtures & Equipment	Each	Planter - Stone Urn - San Giacomo	2	\$850	CapEx	2032	7	30	1,700
Recreational Equipment	Each	Playground Structures - San Marino	1	\$34,329.00	CapEx	2032	7	20	34,329
Roofs	Squares	Roof, Modified Bitumen - Amenity Center	8	\$1,325	CapEx	2032	7	20	10,600
Mechanical & Electrical	Each	Decorative Municipal Quality LED Double Street Light Fixtur	5	\$5,549	O&M	2032	7	20	27,745
Fitness Equipment	Each	Equipment - Fitness - Strength - Weight Bars and Rack	1	\$950	CapEx	2032	7	20	950
Fencing & Gates	Ln. Ft.	Fencing, Aluminum Picket	493	\$55	CapEx	2032	7	30	27,115
Fencing & Gates	Each	Gate - Custom 9 1/2' x 10' iron	2	\$3,250	CapEx	2032	7	50	6,500
Fencing & Gates	Each	Gate, Alum Steel - Pool Equipment	3	\$1,702	CapEx	2032	7	20	5,106
Fencing & Gates	Each	Gate, Alum, 6' x 6' - Trash Enclosure	2	\$1,702	CapEx	2032	7	20	3,404
Lighting	Each	Lighting - Parking Light Pole & Double Fixture	2	\$5,549.00	O&M	2032	7	20	11,098
Lighting	Each	Lighting - Post on bridge	4	\$150.00	O&M	2032	7	18	600
Furniture, Fixtures & Equipment	Each	Mirror - 24" x 36" = 6 sq ft	6	\$20.00	CapEx	2032	7	15	120
Furniture, Fixtures & Equipment	Each	Mirror - 24" x 36" = 6 sq ft	6	\$20.00	CapEx	2032	7	15	120
Furniture, Fixtures & Equipment	Each	Mirror - 24" x 36" = 6 sq ft	6	\$20.00	CapEx	2032	7	15	120
Furniture, Fixtures & Equipment	Each	Mirror - 24" x 36" = 6 sq ft	6	\$20.00	CapEx	2032	7	15	120
Furniture, Fixtures & Equipment	Each	Mirror - 52" x 51" = 19 sq ft	19	\$20.00	CapEx	2032	7	15	380
Furniture, Fixtures & Equipment	Each	Mirror - 58" x 52" = 21 sq ft	21	\$20.00	CapEx	2032	7	15	420
Furniture, Fixtures & Equipment	Each	Mirror - 58" x 52" = 21 sq ft	21	\$20.00	CapEx	2032	7	15	420
Furniture, Fixtures & Equipment	Each	Mirror - 76" x 57" = 31 sq ft	31	\$20.00	CapEx	2032	7	15	620
Furniture, Fixtures & Equipment	Each	Mirror - 79" x 124" = 69 sq ft	69	\$20.00	CapEx	2032	7	15	1,380
Furniture, Fixtures & Equipment	Each	Mirror - 79" x 71" = 39 sq ft	39	\$20	CapEx	2032	7	15	780
Furniture, Fixtures & Equipment	Each	Mirror - 79" x 84" = 47 sq ft	47	\$20	CapEx	2032	7	15	940
Recreational Equipment	Sq. Ft.	Shelter Fabric, Recover - Baseball	280	\$16	CapEx	2032	7	8	4,480
Recreational Equipment	Sq. Ft.	Shelter Fabric, Recover - Basketball	280	\$16	CapEx	2032	7	8	4,480
Recreational Equipment	Sq. Ft.	Shelter Fabric, Recover - Pool Deck	280	\$16	CapEx	2032	7	8	4,480
Electronics	Total	Sound System	1	\$3,000	CapEx	2032	7	15	3,000
Irrigation, Landscaping, Lakes, Drainage	Each	Fence, Alum Picket, 8' - Monument Positano Entry	1	\$3,935	CapEx	2032	7	50	3,935
Irrigation, Landscaping, Lakes, Drainage	Each	Fence, Alum Pkt, 8' - Monument San Giacomo Entry	1	\$3,935	CapEx	2032	7	50	3,935

CATEGORY	UNIT OF MEASURE	DESCRIPTION	QUANTITY	UNIT COST	CAPEX / O&M	Project Year	Remaining Useful Years	Useful Life (Yrs)	2033
Irrigation, Landscaping, Lakes, Drainage	Total	Irrigation System Allowance	1	\$20,000	O&M	2025	0	1	20,000
Irrigation, Landscaping, Lakes, Drainage	Total	Lake Embankment Stabilization - Annual Allowance	1	\$40,000	O&M	2025	0	1	40,000
Irrigation, Landscaping, Lakes, Drainage	Total	Landscape Allowance	1	\$30,000	O&M	2025	0	1	30,000
Lighting	Each	Lighting - Decorative LED Street Light Fixture - Allowance	1	\$4,500	CapEx	2025	0	1	5,700
Paving, Concrete, Pavers	Total	Sidewalk - Annual Allowance	1	\$5,000	CapEx	2025	0	1	6,334
Safety Equipment	Each	AED Defibrillator	1	\$2,810	CapEx	2025	0	4	3,560
Paving, Concrete, Pavers	Total	Concrete Sidewalk Repair Allowance	1	\$5,000	O&M	2026	1	1	5,000
Painting & Waterproofing	Total	Paint Exterior - Water Slide Tower	1	\$4,100	CapEx	2026	1	7	5,042
Recreational Equipment	Each	Volleyball commerical netting	1	\$1,025	CapEx	2028	3	5	1,188
Irrigation, Landscaping, Lakes, Drainage	Ln. Ft.	Fence - Tennis Paddle Board Courts - VC Chain Link 600 ft	1	\$19,370	CapEx	2033	8	30	19,370
Lighting	Each	Lighting - Tennis Court Light Pole & Double Fixture	3	\$16,500	CapEx	2033	8	20	49,500
Lighting	Each	Lighting - Tennis Court Light Pole & Single Fixture	6	\$5,400	CapEx	2033	8	20	32,400
Pools, Water Features & Equipment	Total	Pool Equipment, Filtration System	1	\$87,400	CapEx	2033	8	15	87,400
Painting & Waterproofing	Total	Refurb & Paint Allowance - Main Monument Monument Po	1	\$19,800	O&M	2033	8	30	19,800
Painting & Waterproofing	Total	Refurb & Paint Allowance - Main Monument San Giacomo	1	\$21,007	O&M	2033	8	30	21,007
Painting & Waterproofing	Total	Refurb & Paint Allowance - Monument Pescara Entry	1	\$1,250	O&M	2033	8	30	1,250
Painting & Waterproofing	Total	Refurb & Paint Allowance - Monument San Giacomo Entry	1	\$2,250	O&M	2033	8	30	2,250
Painting & Waterproofing	Total	Refurb & Paint Allowance - Monument San Marino Entry	1	\$1,250	O&M	2033	8	30	1,250

CATEGORY	UNIT OF MEASURE	DESCRIPTION	QUANTITY	UNIT COST	CAPEX / O&M	Project Year	Remaining Useful Years	Useful Life (Yrs)	2034
Irrigation, Landscaping, Lakes, Drainage	Total	Irrigation System Allowance	1	\$20,000	O&M	2025	0	1	20,000
Irrigation, Landscaping, Lakes, Drainage	Total	Lake Embankment Stabilization - Annual Allowance	1	\$40,000	O&M	2025	0	1	40,000
Irrigation, Landscaping, Lakes, Drainage	Total	Landscape Allowance	1	\$30,000	O&M	2025	0	1	30,000
Lighting	Each	Lighting - Decorative LED Street Light Fixture - Allowance	1	\$4,500	CapEx	2025	0	1	5,871
Paving, Concrete, Pavers	Total	Sidewalk - Annual Allowance	1	\$5,000	CapEx	2025	0	1	6,524
Security & Access Control	Total	Access Control, CCTV Surveillance System	1	\$7,462	CapEx	2026	1	8	9,453
Paving, Concrete, Pavers	Total	Asphalt - Pickleball court	2	\$30,000	CapEx	2026	1	8	76,006
Paving, Concrete, Pavers	Total	Asphalt - Tennis court	1	\$15,000	CapEx	2026	1	8	19,002
Paving, Concrete, Pavers	Total	Concrete Sidewalk Repair Allowance	1	\$5,000	O&M	2026	1	1	5,000
Painting & Waterproofing	Total	Paint Interior - Amenity Center	1	\$8,180	O&M	2026	1	8	10,362
Painting & Waterproofing	Total	Paint Exterior - Pavilion Bandstand	1	\$460	O&M	2027	2	7	566
Painting & Waterproofing	Total	Paint Exterior - Pavilion Pool Deck	1	\$460	O&M	2027	2	7	566
Lighting	Each	Lighting - Parking Light Pole & Single Fixture	12	\$3,328.00	CapEx	2028	3	2	47,686
Electronics	Each	Computer Desktop	1	\$3,750	CapEx	2029	4	5	4,347
Electronics	Each	Computer Laptop	1	\$1,200	CapEx	2029	4	5	1,391
Paving, Concrete, Pavers	Sq. Ft.	Gravel/sand - Bocci Court - 26' x 62' = 1612 sq ft	1612	\$5	CapEx	2029	4	5	9,344
Electronics	Each	Multifunction printer	1	\$650	CapEx	2029	4	5	754
Furniture, Fixtures & Equipment	Each	Water Fountain - Stone Aggregate	1	\$2,859.00	CapEx	2029	4	5	3,314
Furniture, Fixtures & Equipment	Each	Chaise Lounge	81	\$220	CapEx	2034	9	18	17,820
Fitness Equipment	Each	Equipment - Fitness - Cardio - PowerMill Climber	1	\$8,999	CapEx	2034	9	10	8,999
Fitness Equipment	Each	Equipment - Fitness - Strength- Dual Adjustable Pulley	1	\$9,188	CapEx	2034	9	18	9,188
Irrigation, Landscaping, Lakes, Drainage	Ln. Ft.	Fencing, Aluminum Picket - 600'	600	\$55	CapEx	2034	9	50	33,000
Pools, Water Features & Equipment	Each	Keifer swim storage reel and cover	1	\$3,760	CapEx	2034	9	10	3,760
Pools, Water Features & Equipment	Each	Lifeguard Chair	2	\$763	CapEx	2034	9	20	1,526
Furniture, Fixtures & Equipment	Each	Outdoor ceiling fans	4	\$548	CapEx	2034	9	8	2,192
Furniture, Fixtures & Equipment	Each	Outdoor Patio Heater	2	\$280	CapEx	2034	9	6	560
Furniture, Fixtures & Equipment	Each	Outdoor shower	1	\$100	CapEx	2034	9	20	100
Furniture, Fixtures & Equipment	Each	Patio Dining Table with 4 chairs	16	\$1,045	CapEx	2034	9	18	16,720
Furniture, Fixtures & Equipment	Each	Pergola - Spanish Tile	1	\$30,000	CapEx	2034	9	30	30,000
Furniture, Fixtures & Equipment	Each	Planter - Stone Urn	4	\$850	CapEx	2034	9	30	3,400
Painting & Waterproofing	Sq. Ft.	Pool Deck Finish, Acrylic Coating - Bridge	328	\$7	CapEx	2034	9	10	2,296
Fencing & Gates	Ln. Ft.	Railing, Alum Picket, 72' - Bridge Pool Deck	72	\$50	CapEx	2034	9	30	3,600
Furniture, Fixtures & Equipment	Sq. Ft.	Sail Shade - Poolside - 16' x 12'	1	\$5,376	CapEx	2034	9	16	5,376
Pools, Water Features & Equipment	Each	Swim lane line	5	\$1,000	CapEx	2034	9	8	5,000
Furniture, Fixtures & Equipment	Each	Table - Barista with chair	1	\$409	CapEx	2034	9	18	409
Furniture, Fixtures & Equipment	Each	Table - Pation with umbrella	1	\$290	CapEx	2034	9	4	290
Furniture, Fixtures & Equipment	Each	Table - Round glass top accent	15	\$100	CapEx	2034	9	18	1,500
Furniture, Fixtures & Equipment	Each	Table - Square glass top	1	\$85	CapEx	2034	9	18	85
Fencing & Gates	Each	Trex post with rope 3 lines	13	\$75	CapEx	2034	9	20	975
Furniture, Fixtures & Equipment	Each	Umbrella with base	12	\$360	CapEx	2034	9	4	4,320
Furniture, Fixtures & Equipment	Each	6 Pillars open dining area	1	\$10,000	CapEx	2034	9	30	10,000

Charts and Graphs



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