

Full Reserve Study Long Point POA Savannah, Georgia



Prepared for FY 2020
Report Date: August 10, 2020





August 10, 2020

Mr. Karl Stephens, BOD Member
Long Point POA
100 Lyman Hall
Savannah, Georgia 31410

Re: Long Point POA

Dear Mr. Stephens:

Community Advisors is pleased to provide this Revised Reserve Study report for the above referenced Association. We have completed the adjustments you requested and have updated your funding plan. We recommend updating your study every 3 years to keep your information current with changing replacement cost, interest and inflation rates.

It has been a pleasure serving you and please let me know if you have any questions or concerns.

Respectively submitted,

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Long Point POA
Savannah, Georgia
Executive Summary

Report Date	August 10, 2020
Account Number	1582
Version	2
Budget Year Beginning	April 1, 2020
Budget Year Ending	March 31, 2021

<i>Report Parameters</i>	
Inflation	2.50%
Annual Assessment Increase	1.00%
Interest Rate on Reserve Deposit	1.00%
2020 Beginning Balance	\$1,051,789

PROPERTY INFORMATION

- Date of Completion/Default Install Date: January 1, 2008
- Date of site visit: January 28, 2020
- Components Included: 68
- Current replacement cost: \$1,811,623

FINANCIAL INFORMATION

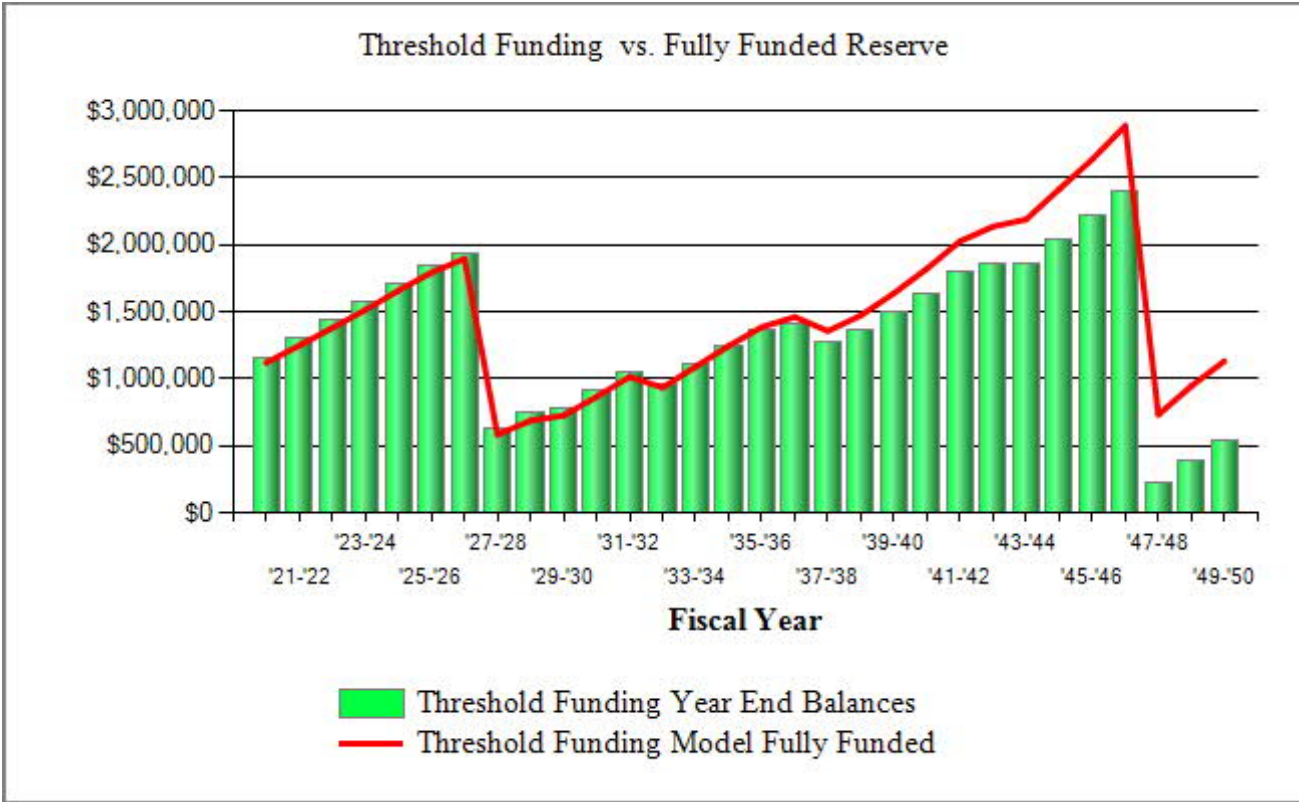
- Level of Service: Level I Full Reserve Study
- Funding Method: The Cash Flow Method
- Funding Goal: Adequate funding with moderate contributions
- Fully Funded Reserve Balance: \$1,022,334.
- Current funding Plan: for the community begins the study year 103% fully funded.
- Recommend Funding Contribution: Annual contribution of \$124,728 provides adequate funding assuming no unknown construction defects are present, regular preventative maintenance is performed and this study is updated regularly
- Update includes evaluation of new and replaced components, adjustment of current replacement cost and updating interest and inflation rates. We recommend a financial update annually with site visits on a 2-3-year schedule.

<i>Threshold Funding Model Summary of Calculations</i>	
Required Annual Contribution	\$124,728.08
Average Net Annual Interest Earned	<u>\$11,510.72</u>
Total Annual Allocation to Reserves	\$136,238.81

**Long Point POA
Threshold Funded Plan**

Beginning Balance: \$1,051,789

Year	Current Cost	Annual Contribution	Annual Interest	Annual Expenditures	Projected Ending Reserves	Fully Funded Reserves	Percent Funded
20-21	1,811,623	124,728	11,511	25,445	1,162,583	1,120,033	104%
21-22	1,856,914	125,975	12,875	1,025	1,300,409	1,248,185	104%
22-23	1,903,337	127,235	14,229	4,728	1,437,145	1,379,711	104%
23-24	1,950,920	128,507	15,581	7,538	1,573,696	1,514,274	104%
24-25	1,999,693	129,793	17,002	3,311	1,717,178	1,659,228	103%
25-26	2,049,685	131,090	18,276	20,705	1,845,840	1,792,998	103%
26-27	2,100,927	132,401	19,213	56,975	1,940,479	1,897,457	102%
27-28	2,153,451	133,725	6,276	1,446,599	633,881	583,113	109%
28-29	2,207,287	135,063	7,356	33,384	742,915	688,061	108%
29-30	2,262,469	136,413	7,718	107,520	779,527	725,717	107%
30-31	2,319,031	137,777	9,056	11,751	914,608	865,744	106%
31-32	2,377,006	139,155	10,446	9,185	1,055,025	1,015,251	104%
32-33	2,436,432	140,547	9,553	240,235	964,890	935,101	103%
33-34	2,497,342	141,952	10,953	11,579	1,106,215	1,090,837	101%
34-35	2,559,776	143,372	12,316	18,036	1,243,866	1,245,432	100%
35-36	2,609,628	144,805	13,504	38,258	1,363,918	1,386,897	98%
36-37	2,674,869	146,253	14,002	109,993	1,414,180	1,462,109	97%
37-38	2,741,740	147,716	12,705	291,396	1,283,205	1,357,095	95%
38-39	2,810,284	149,193	13,558	76,625	1,369,331	1,473,524	93%
39-40	2,880,541	150,685	14,848	35,170	1,499,694	1,639,381	91%
40-41	2,952,555	152,192	16,264	25,530	1,642,620	1,823,392	90%
41-42	3,026,368	153,714	17,822	14,108	1,800,048	2,027,941	89%
42-43	3,102,028	155,251	18,434	111,868	1,861,865	2,137,466	87%
43-44	3,072,855	156,804	18,449	173,804	1,863,314	2,190,583	85%
44-45	3,149,676	171,556	20,238	11,033	2,044,075	2,416,313	85%
45-46	3,228,418	173,272	21,934	23,916	2,215,365	2,639,038	84%
46-47	3,309,128	175,004	23,847	5,701	2,408,515	2,890,673	83%
47-48	3,391,857	176,754	2,175	2,367,763	219,682	732,272	30%
48-49	3,476,653	178,522	3,922	5,989	396,136	945,636	42%
49-50	3,563,569	180,307	5,347	41,747	540,044	1,132,714	48%



This chart illustrates year end balances compared to a fully funded reserve with annual expenditures. The Threshold Funding Plan maintains lower annual balances while providing funding for annual expenditures.

**Long Point POA
Income & Expense Spreadsheet**

	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
Beginning Balance	1,051,789	1,162,583	1,300,409	1,437,145	1,573,696	1,717,178	1,845,840	1,940,479	633,881	742,915
Annual Assessment	124,728	125,975	127,235	128,507	129,793	131,090	132,401	133,725	135,063	136,413
Interest Earned	11,511	12,875	14,229	15,581	17,002	18,276	19,213	6,276	7,356	7,718
Expenditures	25,445	1,025	4,728	7,538	3,311	20,705	56,975	1,446,599	33,384	107,520
Fully Funded Reserves	1,120,033	1,248,185	1,379,711	1,514,274	1,659,228	1,792,998	1,897,457	583,113	688,061	725,717
Percent Fully Funded	104%	104%	104%	104%	103%	103%	102%	109%	108%	107%
Ending Balance	1,162,583	1,300,409	1,437,145	1,573,696	1,717,178	1,845,840	1,940,479	633,881	742,915	779,527

Description

Misc. Site Components

Camera System - Pool/Guardhouse						5,657				
Catch Basin Repair/Replace (annual)		1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
Concrete Curb Allowance at Paving								19,019		
Flag Pole										
Gazebo Repair Allowance	2,000					2,263				
Monument Signs Refurbishment Allowance			1,576					1,783		
Repair/Replace Allowance - Wood Retaining W..										
Steet Signs/Post								34,947		
Traffic Sign Allowance										
Wood Bridge - Gazebo Island										
Wood Bulkhead -Gazebo Island										
Misc. Site Components Total:	2,000	1,025	2,627	1,077	1,104	9,051	1,160	56,938	1,218	1,249

Street/Lots Resurfacing

Amenity Lot								32,393		
Amery Court								4,446		
Goette Trail								72,808		
Governors Court								19,298		
Grays Creek Court								52,217		
Grays Creek Road								240,188		
Hérons Nest								130,986		
Judson Court								26,129		
Key Island Drive								74,263		
Lyman Hall								348,804		

**Long Point POA
Income & Expense Spreadsheet**

Description	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
<i>Street/Lots Resurfacing continued...</i>										
Lyman Hall Court								10,205		
Mary's Court								21,420		
North Marsh Road								20		
Palm Grove								51,732		
Palm Grove Court								48,276		
Plankhouse Road								58,885		
Seal Coat After Resurfacing										88,787
Shorecrest Court - 1/2 was Replaced								35,020		
Woodline Drive								78,951		
Street/Lots Resurfacing Total:								1,306,041		88,787
Fencing & Gates										
Access Control - Pool								2,377		
Aluminum Fence 4 Ft - Pool										
Barcode Scanner								10,936		
Barrier Gates - Entry								7,608		
Chain Link Fence 10Ft - Tennis Courts										
Chainlink Fence - North Perimeter										
Steel Fence Repair/Paint - Entry Walls	1,280									
Fencing & Gates Total:	1,280							20,921		
Storm Water System										
Pond Fountain	2,900					3,281				
Storm Water System Total:	2,900					3,281				
Site Lighting										
Decorative Light Poles - Entry										
Light Poles - Pool										
Site Lighting Total:										
Misc. Building Components										
Ductless Split System Heat Pump	3,100									
Interior Refurbishment Allowance - Guardhouse										
Misc. Building Components Total:	3,100									

**Long Point POA
Income & Expense Spreadsheet**

Description	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
Roofing										
Asphalt Shingles (Architectural) - Cabana								6,657		
Asphalt Shingles (Architectural) - Pavilion										
Asphalt Shingles - Gazebo								3,328		
Asphalt Shingles - Guardhouse/Pavilion								5,706		
Roofing Total:								15,691		
Exterior Painting										
Guardhouse				4,308						
Pavilion						2,715				
Perimeter Wall								6,398		
Pool Cabana						3,394				
Exterior Painting Total:				4,308		6,110		6,398		
Swimming Pool										
Concret Repair/ Coating - Pool Deck							6,297			
Deck Furniture - Pool/Pavilion								17,830		
Filtration Refurbishment Allowance										
Picnic Tables - Pool								2,853		
Pool Resurfacing Pebble Finish/Tile							47,199			
Refurbishment Allowance - Cabanna Room								2,972		
Refurbishment Allowance - Restrooms										14,986
Refurbishment Allowance - Summer Kitchen								2,972		
Wood Pergola	6,400									
Swimming Pool Total:	6,400						53,496	26,627		14,986
Tennis Courts										
Asphalt Replacement										
Asphalt Resurface (color coat)	9,765							11,607		
Tennis Courts Total:	9,765							11,607		
Playground										
Play Equipment Allowance									24,368	
Swings Post - Two Bay									5,361	
Playground Total:									29,729	

**Long Point POA
Income & Expense Spreadsheet**

Description	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
Marina Components										
Aluminum Gangways										
Floating Piers										
Wood Deck/Stringers/Rails Misc.Repair (annual)			2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
Wood Pier Replacement										
Wood Walks - Pier Approach										
Marina Components Total:			2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498
Components Not Included										
Concrete Vehicle Bridge		<i>Unfunded</i>								
Dredging - Pond/Boat Slips		<i>Unfunded</i>								
Fiberglass Light Pole - Playground		<i>Unfunded</i>								
Longbridge Road		<i>Unfunded</i>								
Mail Boxes/Post		<i>Unfunded</i>								
Stainless Steel Sink - Fish Cleaning Station		<i>Unfunded</i>								
Street Lights Owned by Utility		<i>Unfunded</i>								
Walk Trail		<i>Unfunded</i>								
Water Cooler		<i>Unfunded</i>								
Year Total:	25,445	1,025	4,728	7,538	3,311	20,705	56,975	1,446,599	33,384	107,520

**Long Point POA
Income & Expense Spreadsheet**

	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38	38-39	39-40
Beginning Balance	779,527	914,608	1,055,025	964,890	1,106,215	1,243,866	1,363,918	1,414,180	1,283,205	1,369,331
Annual Assessment	137,777	139,155	140,547	141,952	143,372	144,805	146,253	147,716	149,193	150,685
Interest Earned	9,056	10,446	9,553	10,953	12,316	13,504	14,002	12,705	13,558	14,848
Expenditures	11,751	9,185	240,235	11,579	18,036	38,258	109,993	291,396	76,625	35,170
Fully Funded Reserves	865,744	1,015,251	935,101	1,090,837	1,245,432	1,386,897	1,462,109	1,357,095	1,473,524	1,639,381
Percent Fully Funded	106%	104%	103%	101%	100%	98%	97%	95%	93%	91%
Ending Balance	914,608	1,055,025	964,890	1,106,215	1,243,866	1,363,918	1,414,180	1,283,205	1,369,331	1,499,694

Description

Misc. Site Components

Camera System - Pool/Guardhouse						7,241				
Catch Basin Repair/Replace (annual)	1,280	1,312	1,345	1,379	1,413	1,448	1,485	1,522	1,560	1,599
Concrete Curb Allowance at Paving										
Flag Pole								3,348		
Gazebo Repair Allowance	2,560					2,897				
Monument Signs Refurbishment Allowance			2,017					2,282		
Repair/Replace Allowance - Wood Retaining W..								39,440		
Steet Signs/Post										
Traffic Sign Allowance										23,980
Wood Bridge - Gazebo Island			13,987							
Wood Bulkhead -Gazebo Island								42,012		
Misc. Site Components Total:	3,840	1,312	17,349	1,379	1,413	11,586	1,485	88,604	1,560	25,578

Street/Lots Resurfacing

Amenity Lot										
Amery Court										
Goette Trail										
Governors Court										
Grays Creek Court										
Grays Creek Road										
Herons Nest										
Judson Court										
Key Island Drive										
Lyman Hall										

**Long Point POA
Income & Expense Spreadsheet**

Description	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38	38-39	39-40
<i>Street/Lots Resurfacing continued...</i>										
Lyman Hall Court										
Mary's Court										
North Marsh Road										
Palm Grove										
Palm Grove Court										
Plankhouse Road										
Seal Coat After Resurfacing							105,540			
Shorecrest Court - 1/2 was Replaced										
Woodline Drive										
Street/Lots Resurfacing Total:							105,540			
Fencing & Gates										
Access Control - Pool								3,043		
Aluminum Fence 4 Ft - Pool			24,967							
Barcode Scanner								13,999		
Barrier Gates - Entry								9,738		
Chain Link Fence 10Ft - Tennis Courts						19,575				
Chainlink Fence - North Perimeter			37,097							
Steel Fence Repair/Paint - Entry Walls	1,639									
Fencing & Gates Total:	1,639		62,064			19,575		26,780		
Storm Water System										
Pond Fountain	3,712					4,200				
Storm Water System Total:	3,712					4,200				
Site Lighting										
Decorative Light Poles - Entry								27,389		
Light Poles - Pool								7,304		
Site Lighting Total:								34,693		
Misc. Building Components										
Ductless Split System Heat Pump			4,169							
Interior Refurbishment Allowance - Guardhouse								7,608		
Misc. Building Components Total:			4,169					7,608		

**Long Point POA
Income & Expense Spreadsheet**

Description	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38	38-39	39-40
Roofing										
Asphalt Shingles (Architectural) - Cabana										
Asphalt Shingles (Architectural) - Pavilion								9,738		
Asphalt Shingles - Gazebo										
Asphalt Shingles - Guardhouse/Pavilion										
Roofing Total:								9,738		
Exterior Painting										
Guardhouse		5,248								6,395
Pavilion				3,308						
Perimeter Wall								8,189		
Pool Cabana				4,136						
Exterior Painting Total:		5,248		7,444				8,189		6,395
Swimming Pool										
Concret Repair/ Coating - Pool Deck									8,469	
Deck Furniture - Pool/Pavilion								22,824		
Filtration Refurbishment Allowance								38,040		
Picnic Tables - Pool										
Pool Resurfacing Pebble Finish/Tile									63,477	
Refurbishment Allowance - Cabanna Room								3,804		
Refurbishment Allowance - Restrooms										
Refurbishment Allowance - Summer Kitchen										
Wood Pergola										
Swimming Pool Total:								64,669	71,946	
Tennis Courts										
Asphalt Replacement								48,071		
Asphalt Resurface (color coat)					13,797					
Tennis Courts Total:					13,797			48,071		
Playground										
Play Equipment Allowance										
Swings Post - Two Bay										
Playground Total:										

**Long Point POA
Income & Expense Spreadsheet**

Description	30-31	31-32	32-33	33-34	34-35	35-36	36-37	37-38	38-39	39-40
Marina Components										
Aluminum Gangways										
Floating Piers			123,084							
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,560	2,624	2,690	2,757	2,826	2,897	2,969	3,043	3,119	3,197
Wood Pier Replacement										
Wood Walks - Pier Approach			30,879							
Marina Components Total:	2,560	2,624	156,653	2,757	2,826	2,897	2,969	3,043	3,119	3,197
Components Not Included										
Concrete Vehicle Bridge	<i>Unfunded</i>									
Dredging - Pond/Boat Slips	<i>Unfunded</i>									
Fiberglass Light Pole - Playground	<i>Unfunded</i>									
Longbridge Road	<i>Unfunded</i>									
Mail Boxes/Post	<i>Unfunded</i>									
Stainless Steel Sink - Fish Cleaning Station	<i>Unfunded</i>									
Street Lights Owned by Utility	<i>Unfunded</i>									
Walk Trail	<i>Unfunded</i>									
Water Cooler	<i>Unfunded</i>									
Year Total:	11,751	9,185	240,235	11,579	18,036	38,258	109,993	291,396	76,625	35,170

**Long Point POA
Income & Expense Spreadsheet**

	40-41	41-42	42-43	43-44	44-45	45-46	46-47	47-48	48-49	49-50
Beginning Balance	1,499,694	1,642,620	1,800,048	1,861,865	1,863,314	2,044,075	2,215,365	2,408,515	219,682	396,136
Annual Assessment	152,192	153,714	155,251	156,804	171,556	173,272	175,004	176,754	178,522	180,307
Interest Earned	16,264	17,822	18,434	18,449	20,238	21,934	23,847	2,175	3,922	5,347
Expenditures	25,530	14,108	111,868	173,804	11,033	23,916	5,701	2,367,763	5,989	41,747
Fully Funded Reserves	1,823,392	2,027,941	2,137,466	2,190,583	2,416,313	2,639,038	2,890,673	732,272	945,636	1,132,714
Percent Fully Funded	90%	89%	87%	85%	85%	84%	83%	30%	42%	48%
Ending Balance	1,642,620	1,800,048	1,861,865	1,863,314	2,044,075	2,215,365	2,408,515	219,682	396,136	540,044

Description

Misc. Site Components

Camera System - Pool/Guardhouse						9,270				
Catch Basin Repair/Replace (annual)	1,639	1,680	1,722	1,765	1,809	1,854	1,900	1,948	1,996	2,046
Concrete Curb Allowance at Paving								31,165		
Flag Pole										
Gazebo Repair Allowance	3,277					3,708				
Monument Signs Refurbishment Allowance			2,582					2,922		
Repair/Replace Allowance - Wood Retaining W..										
Steet Signs/Post								57,265		
Traffic Sign Allowance										
Wood Bridge - Gazebo Island										
Wood Bulkhead -Gazebo Island										
Misc. Site Components Total:	4,916	1,680	4,304	1,765	1,809	14,832	1,900	93,300	1,996	2,046

Street/Lots Resurfacing

Amenity Lot								53,079		
Amery Court								7,285		
Goette Trail								119,305		
Governors Court								31,623		
Grays Creek Court								85,563		
Grays Creek Road								393,576		
Hérons Nest								214,636		
Judson Court								42,815		
Key Island Drive								121,689		
Lyman Hall								571,557		

**Long Point POA
Income & Expense Spreadsheet**

Description	40-41	41-42	42-43	43-44	44-45	45-46	46-47	47-48	48-49	49-50
<i>Street/Lots Resurfacing continued...</i>										
Lyman Hall Court								16,722		
Mary's Court								35,099		
North Marsh Road								33		
Palm Grove								84,768		
Palm Grove Court								79,106		
Plankhouse Road								96,490		
Seal Coat After Resurfacing				125,453						
Shorecrest Court - 1/2 was Replaced								57,384		
Woodline Drive								129,371		
Street/Lots Resurfacing Total:				125,453				2,140,100		
Fencing & Gates										
Access Control - Pool								3,896		
Aluminum Fence 4 Ft - Pool										
Barcode Scanner								17,920		
Barrier Gates - Entry								12,466		
Chain Link Fence 10Ft - Tennis Courts										
Chainlink Fence - North Perimeter										
Steel Fence Repair/Paint - Entry Walls		2,097								
Fencing & Gates Total:		2,097						34,281		
Storm Water System										
Pond Fountain		4,752				5,376				
Storm Water System Total:		4,752				5,376				
Site Lighting										
Decorative Light Poles - Entry										
Light Poles - Pool										
Site Lighting Total:										
Misc. Building Components										
Ductless Split System Heat Pump						5,607				
Interior Refurbishment Allowance - Guardhouse										
Misc. Building Components Total:						5,607				

**Long Point POA
Income & Expense Spreadsheet**

Description	40-41	41-42	42-43	43-44	44-45	45-46	46-47	47-48	48-49	49-50
Roofing										
Asphalt Shingles (Architectural) - Cabana								10,908		
Asphalt Shingles (Architectural) - Pavilion										
Asphalt Shingles - Gazebo								5,454		
Asphalt Shingles - Guardhouse/Pavilion								9,349		
Roofing Total:								25,711		
Exterior Painting										
Guardhouse								7,791		
Pavilion		4,031								4,911
Perimeter Wall								10,483		
Pool Cabana		5,039								6,139
Exterior Painting Total:		9,070						18,274		11,051
Swimming Pool										
Concret Repair/ Coating - Pool Deck										
Deck Furniture - Pool/Pavilion								29,217		
Filtration Refurbishment Allowance										
Picnic Tables - Pool								4,675		
Pool Resurfacing Pebble Finish/Tile								4,869		
Refurbishment Allowance - Cabanna Room										
Refurbishment Allowance - Restrooms										24,557
Refurbishment Allowance - Summer Kitchen								4,869		
Wood Pergola	10,487									
Swimming Pool Total:	10,487							43,631		24,557
Tennis Courts										
Asphalt Replacement										
Asphalt Resurface (color coat)										
Tennis Courts Total:										
Playground										
Play Equipment Allowance				35,292						
Swings Post - Two Bay				7,764						
Playground Total:				43,056						

**Long Point POA
Income & Expense Spreadsheet**

Description	40-41	41-42	42-43	43-44	44-45	45-46	46-47	47-48	48-49	49-50
Marina Components										
Aluminum Gangways								8,570		
Floating Piers										
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,277	3,359	3,443	3,529	3,617	3,708	3,801	3,896	3,993	4,093
Wood Pier Replacement			104,121							
Wood Walks - Pier Approach										
Marina Components Total:	3,277	3,359	107,564	3,529	3,617	3,708	3,801	12,466	3,993	4,093
Components Not Included										
Concrete Vehicle Bridge	<i>Unfunded</i>									
Dredging - Pond/Boat Slips	<i>Unfunded</i>									
Fiberglass Light Pole - Playground	<i>Unfunded</i>									
Longbridge Road	<i>Unfunded</i>									
Mail Boxes/Post	<i>Unfunded</i>									
Stainless Steel Sink - Fish Cleaning Station	<i>Unfunded</i>									
Street Lights Owned by Utility	<i>Unfunded</i>									
Walk Trail	<i>Unfunded</i>									
Water Cooler	<i>Unfunded</i>									
Year Total:	25,530	14,108	111,868	173,804	11,033	23,916	5,701	2,367,763	5,989	41,747

**Long Point POA
Annual Expenditure Detail**

Description	Expenditures
Replacement Year 20-21	
Misc. Site Components	
Gazebo Repair Allowance	2,000
Fencing & Gates	
Steel Fence Repair/Paint - Entry Walls	1,280
Storm Water System	
Pond Fountain	2,900
Misc. Building Components	
Ductless Split System Heat Pump	3,100
Swimming Pool	
Wood Pergola	6,400
Tennis Courts	
Asphalt Resurface (color coat)	9,765
Total for 2020 - 2021	<u>\$25,445</u>
Replacement Year 21-22	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,025
Total for 2021 - 2022	<u>\$1,025</u>
Replacement Year 22-23	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,051
Monument Signs Refurbishment Allowance	1,576
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,101
Total for 2022 - 2023	<u>\$4,728</u>
Replacement Year 23-24	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,077
Exterior Painting	
Guardhouse	4,308
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,154
Total for 2023 - 2024	<u>\$7,538</u>

**Long Point POA
Annual Expenditure Detail**

Description	Expenditures
Replacement Year 24-25	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,104
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,208
Total for 2024 - 2025	<u>\$3,311</u>
Replacement Year 25-26	
Misc. Site Components	
Camera System - Pool/Guardhouse	5,657
Catch Basin Repair/Replace (annual)	1,131
Gazebo Repair Allowance	2,263
Storm Water System	
Pond Fountain	3,281
Exterior Painting	
Pavilion	2,715
Pool Cabana	3,394
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,263
Total for 2025 - 2026	<u>\$20,705</u>
Replacement Year 26-27	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,160
Swimming Pool	
Concret Repair/ Coating - Pool Deck	6,297
Pool Resurfacing Pebble Finish/Tile	47,199
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,319
Total for 2026 - 2027	<u>\$56,975</u>
Replacement Year 27-28	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,189

**Long Point POA
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 27-28 continued...</i>	
Concrete Curb Allowance at Paving	19,019
Monument Signs Refurbishment Allowance	1,783
Steet Signs/Post	34,947
Street/Lots Resurfacing	
Amenity Lot	32,393
Amery Court	4,446
Goette Trail	72,808
Governors Court	19,298
Grays Creek Court	52,217
Grays Creek Road	240,188
Herons Nest	130,986
Judson Court	26,129
Key Island Drive	74,263
Lyman Hall	348,804
Lyman Hall Court	10,205
Mary's Court	21,420
North Marsh Road	20
Palm Grove	51,732
Palm Grove Court	48,276
Plankhouse Road	58,885
Shorecrest Court - 1/2 was Replaced	35,020
Woodline Drive	78,951
Fencing & Gates	
Access Control - Pool	2,377
Barcode Scanner	10,936
Barrier Gates - Entry	7,608
Roofing	
Asphalt Shingles (Architectural) - Cabana	6,657
Asphalt Shingles - Gazebo	3,328
Asphalt Shingles - Guardhouse/Pavilion	5,706
Exterior Painting	
Perimeter Wall	6,398
Swimming Pool	
Deck Furniture - Pool/Pavilion	17,830
Picnic Tables - Pool	2,853

**Long Point POA
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 27-28 continued...</i>	
Refurbishment Allowance - Cabanna Room	2,972
Refurbishment Allowance - Summer Kitchen	2,972
Tennis Courts	
Asphalt Resurface (color coat)	11,607
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,377
Total for 2027 - 2028	<u>\$1,446,599</u>
 Replacement Year 28-29	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,218
Playground	
Play Equipment Allowance	24,368
Swings Post - Two Bay	5,361
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,437
Total for 2028 - 2029	<u>\$33,384</u>
 Replacement Year 29-30	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,249
Street/Lots Resurfacing	
Seal Coat After Resurfacing	88,787
Swimming Pool	
Refurbishment Allowance - Restrooms	14,986
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,498
Total for 2029 - 2030	<u>\$107,520</u>
 Replacement Year 30-31	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,280
Gazebo Repair Allowance	2,560

**Long Point POA
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 30-31 continued...</i>	
Fencing & Gates	
Steel Fence Repair/Paint - Entry Walls	1,639
Storm Water System	
Pond Fountain	3,712
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,560
Total for 2030 - 2031	<u>\$11,751</u>
 Replacement Year 31-32	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,312
Exterior Painting	
Guardhouse	5,248
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,624
Total for 2031 - 2032	<u>\$9,185</u>
 Replacement Year 32-33	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,345
Monument Signs Refurbishment Allowance	2,017
Wood Bridge - Gazebo Island	13,987
Fencing & Gates	
Aluminum Fence 4 Ft - Pool	24,967
Chainlink Fence - North Perimeter	37,097
Misc. Building Components	
Ductless Split System Heat Pump	4,169
Marina Components	
Floating Piers	123,084
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,690
Wood Walks - Pier Approach	30,879
Total for 2032 - 2033	<u>\$240,235</u>

**Long Point POA
Annual Expenditure Detail**

Description	Expenditures
Replacement Year 33-34	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,379
Exterior Painting	
Pavilion	3,308
Pool Cabana	4,136
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,757
Total for 2033 - 2034	<u>\$11,579</u>
Replacement Year 34-35	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,413
Tennis Courts	
Asphalt Resurface (color coat)	13,797
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,826
Total for 2034 - 2035	<u>\$18,036</u>
Replacement Year 35-36	
Misc. Site Components	
Camera System - Pool/Guardhouse	7,241
Catch Basin Repair/Replace (annual)	1,448
Gazebo Repair Allowance	2,897
Fencing & Gates	
Chain Link Fence 10Ft - Tennis Courts	19,575
Storm Water System	
Pond Fountain	4,200
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,897
Total for 2035 - 2036	<u>\$38,258</u>
Replacement Year 36-37	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,485

**Long Point POA
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 36-37 continued...</i>	
Street/Lots Resurfacing	
Seal Coat After Resurfacing	105,540
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	2,969
Total for 2036 - 2037	<u>\$109,993</u>
 Replacement Year 37-38	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,522
Flag Pole	3,348
Monument Signs Refurbishment Allowance	2,282
Repair/Replace Allowance - Wood Retaining Walls	39,440
Wood Bulkhead -Gazebo Island	42,012
Fencing & Gates	
Access Control - Pool	3,043
Barcode Scanner	13,999
Barrier Gates - Entry	9,738
Site Lighting	
Decorative Light Poles - Entry	27,389
Light Poles - Pool	7,304
Misc. Building Components	
Interior Refurbishment Allowance - Guardhouse	7,608
Roofing	
Asphalt Shingles (Architectural) - Pavilion	9,738
Exterior Painting	
Perimeter Wall	8,189
Swimming Pool	
Deck Furniture - Pool/Pavilion	22,824
Filtration Refurbishment Allowance	38,040
Refurbishment Allowance - Cabanna Room	3,804
Tennis Courts	
Asphalt Replacement	48,071
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,043
Total for 2037 - 2038	<u>\$291,396</u>

**Long Point POA
Annual Expenditure Detail**

Description	Expenditures
Replacement Year 38-39	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,560
Swimming Pool	
Concret Repair/ Coating - Pool Deck	8,469
Pool Resurfacing Pebble Finish/Tile	63,477
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,119
Total for 2038 - 2039	<u>\$76,625</u>
Replacement Year 39-40	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,599
Traffic Sign Allowance	23,980
Exterior Painting	
Guardhouse	6,395
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,197
Total for 2039 - 2040	<u>\$35,170</u>
Replacement Year 40-41	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,639
Gazebo Repair Allowance	3,277
Fencing & Gates	
Steel Fence Repair/Paint - Entry Walls	2,097
Storm Water System	
Pond Fountain	4,752
Swimming Pool	
Wood Pergola	10,487
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,277
Total for 2040 - 2041	<u>\$25,530</u>

**Long Point POA
Annual Expenditure Detail**

Description	Expenditures
Replacement Year 41-42	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,680
Exterior Painting	
Pavilion	4,031
Pool Cabana	5,039
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,359
Total for 2041 - 2042	<u>\$14,108</u>
Replacement Year 42-43	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,722
Monument Signs Refurbishment Allowance	2,582
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,443
Wood Pier Replacement	104,121
Total for 2042 - 2043	<u>\$111,868</u>
Replacement Year 43-44	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,765
Street/Lots Resurfacing	
Seal Coat After Resurfacing	125,453
Playground	
Play Equipment Allowance	35,292
Swings Post - Two Bay	7,764
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,529
Total for 2043 - 2044	<u>\$173,804</u>
Replacement Year 44-45	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,809

**Long Point POA
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 44-45 continued...</i>	
Misc. Building Components	
Ductless Split System Heat Pump	5,607
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,617
Total for 2044 - 2045	<u>\$11,033</u>
Replacement Year 45-46	
Misc. Site Components	
Camera System - Pool/Guardhouse	9,270
Catch Basin Repair/Replace (annual)	1,854
Gazebo Repair Allowance	3,708
Storm Water System	
Pond Fountain	5,376
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,708
Total for 2045 - 2046	<u>\$23,916</u>
Replacement Year 46-47	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,900
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,801
Total for 2046 - 2047	<u>\$5,701</u>
Replacement Year 47-48	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,948
Concrete Curb Allowance at Paving	31,165
Monument Signs Refurbishment Allowance	2,922
Steet Signs/Post	57,265
Street/Lots Resurfacing	
Amenity Lot	53,079
Amery Court	7,285

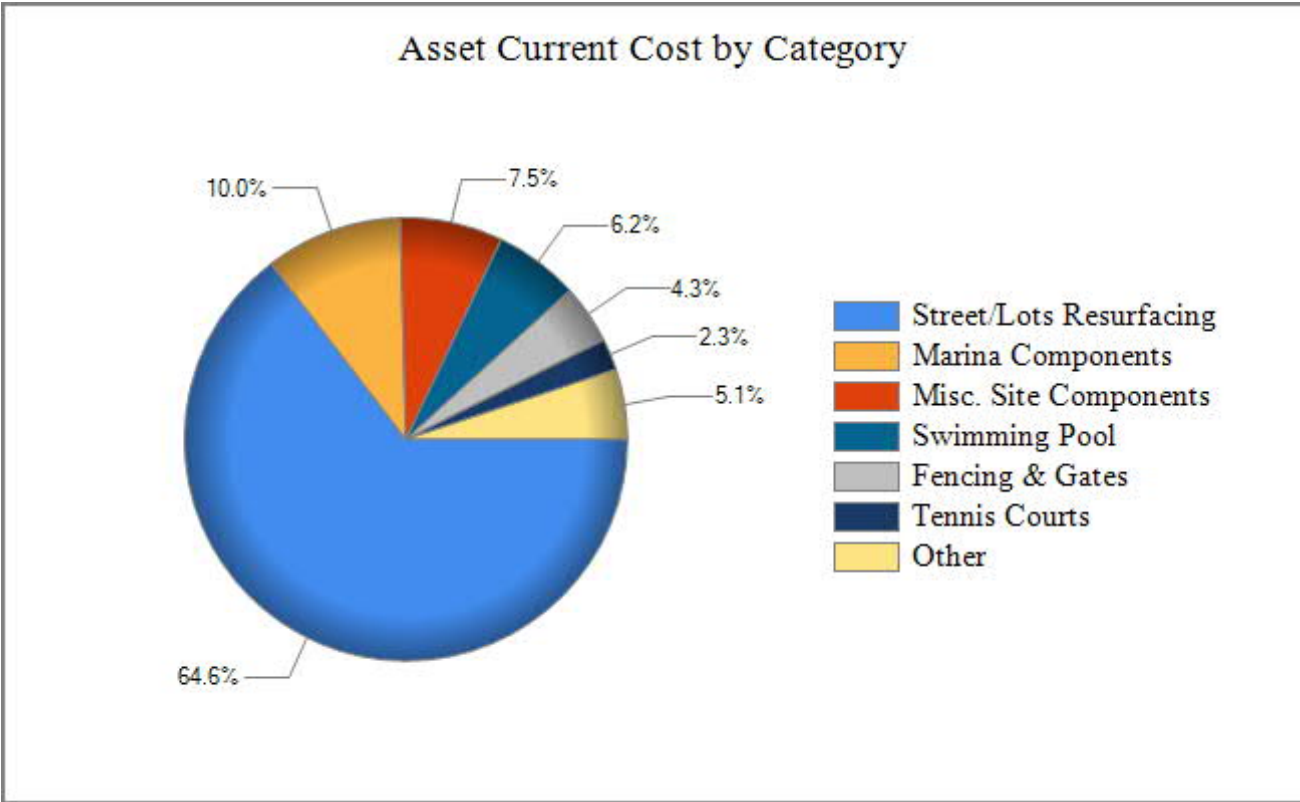
**Long Point POA
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 47-48 continued...</i>	
Goette Trail	119,305
Governors Court	31,623
Grays Creek Court	85,563
Grays Creek Road	393,576
Hérons Nest	214,636
Judson Court	42,815
Key Island Drive	121,689
Lyman Hall	571,557
Lyman Hall Court	16,722
Mary's Court	35,099
North Marsh Road	33
Palm Grove	84,768
Palm Grove Court	79,106
Plankhouse Road	96,490
Shorecrest Court - 1/2 was Replaced	57,384
Woodline Drive	129,371
Fencing & Gates	
Access Control - Pool	3,896
Barcode Scanner	17,920
Barrier Gates - Entry	12,466
Roofing	
Asphalt Shingles (Architectural) - Cabana	10,908
Asphalt Shingles - Gazebo	5,454
Asphalt Shingles - Guardhouse/Pavilion	9,349
Exterior Painting	
Guardhouse	7,791
Perimeter Wall	10,483
Swimming Pool	
Deck Furniture - Pool/Pavilion	29,217
Picnic Tables - Pool	4,675
Refurbishment Allowance - Cabanna Room	4,869
Refurbishment Allowance - Summer Kitchen	4,869
Marina Components	
Aluminum Gangways	8,570
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,896
Total for 2047 - 2048	\$2,367,763

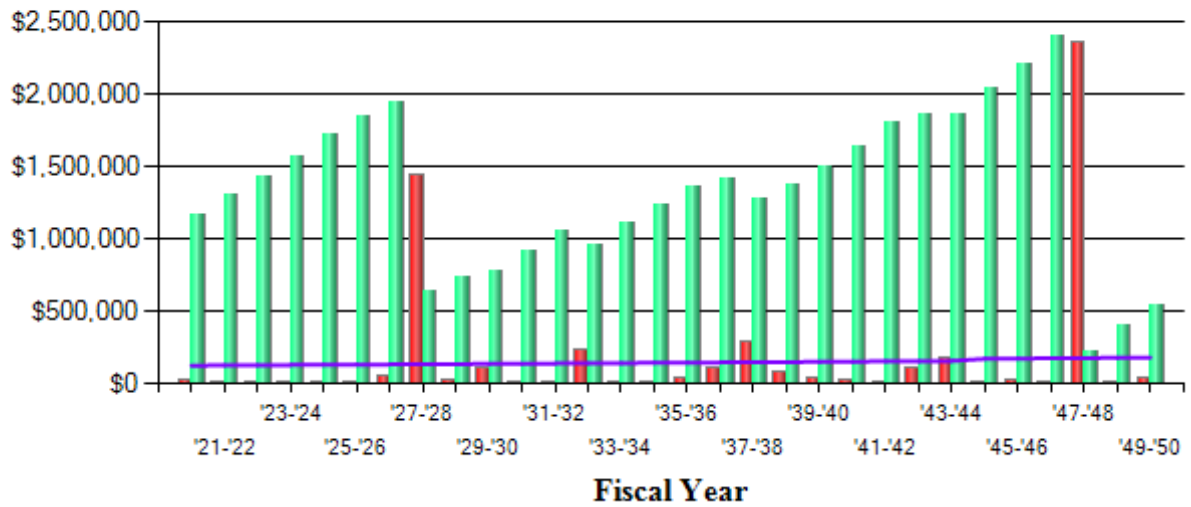
**Long Point POA
Annual Expenditure Detail**

Description	Expenditures
Replacement Year 48-49	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	1,996
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	3,993
Total for 2048 - 2049	<u>\$5,989</u>
Replacement Year 49-50	
Misc. Site Components	
Catch Basin Repair/Replace (annual)	2,046
Exterior Painting	
Pavilion	4,911
Pool Cabana	6,139
Swimming Pool	
Refurbishment Allowance - Restrooms	24,557
Marina Components	
Wood Deck/Stringers/Rails Misc.Repair (annual)	4,093
Total for 2049 - 2050	<u>\$41,747</u>

**Long Point POA
Asset Current Cost by Category**



Annual Expenditure - Ending Balances - Contributions



- Annual Expenditures
- Threshold Funding Plan Ending Balances
- Threshold Funding Plan Contributions

Long Point POA Component Inventory

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
Misc. Site Components								
Camera System - Pool/Guardhouse	2008	25-26	10	8	5	1 Lump Sum	5,000.00	5,000
Catch Basin Repair/Replace (annual)	2020	21-22	1	1	1	2 Each	500.00	1,000
Concrete Curb Allowance at Paving	2008	27-28	20	0	7	500 Linear Feet	32.00	16,000
Flag Pole	2008	37-38	30	0	17	1 Each	2,200.00	2,200
Gazebo Repair Allowance	2008	20-21	5	0	0	1 Lump Sum	2,000.00	2,000
Monument Signs Refurbishment Allowance	2018	22-23	5	0	2	1 Lump Sum	1,500.00	1,500
Repair/Replace Allowance - Wood Retainin..	2008	37-38	30	0	17	405 Linear Feet	64.00	25,920
Steet Signs/Post	2008	27-28	20	0	7	21 Each	1,400.00	29,400
Traffic Sign Allowance	2020	39-40	20	0	19	1 Lump Sum	15,000.00	15,000
Wood Bridge - Gazebo Island	2008	32-33	25	0	12	40 Linear Feet	260.00	10,400
Wood Bulkhead -Gazebo Island	2008	37-38	30	0	17	251 Linear Feet	110.00	27,610
Misc. Site Components - Total								<u>\$136,030</u>
Street/Lots Resurfacing								
Amenity Lot	2008	27-28	20	0	7	1,603 Square Yards	17.00	27,251
Amery Court	2008	27-28	20	0	7	220 Square Yards	17.00	3,740
Goette Trail	2008	27-28	20	0	7	3,603 Square Yards	17.00	61,251
Governors Court	2008	27-28	20	0	7	955 Square Yards	17.00	16,235
Grays Creek Court	2008	27-28	20	0	7	2,584 Square Yards	17.00	43,928
Grays Creek Road	2008	27-28	20	0	7	11,886 Square Yards	17.00	202,062
Hérons Nest	2008	27-28	20	0	7	6,482 Square Yards	17.00	110,194
Judson Court	2008	27-28	20	0	7	1,293 Square Yards	17.00	21,981
Key Island Drive	2008	27-28	20	0	7	3,675 Square Yards	17.00	62,475
Lyman Hall	2008	27-28	20	0	7	17,261 Square Yards	17.00	293,437
Lyman Hall Court	2008	27-28	20	0	7	505 Square Yards	17.00	8,585
Mary's Court	2008	27-28	20	0	7	1,060 Square Yards	17.00	18,020
North Marsh Road	2008	27-28	20	0	7	Square Yards	17.00	17
Palm Grove	2008	27-28	20	0	7	2,560 Square Yards	17.00	43,520
Palm Grove Court	2008	27-28	20	0	7	2,389 Square Yards	17.00	40,613
Plankhouse Road	2008	27-28	20	0	7	2,914 Square Yards	17.00	49,538
Seal Coat After Resurfacing	2030	29-30	7	0	9	64,631 Square Yards	1.10	71,094
Shorecrest Court - 1/2 was Replaced	2008	27-28	20	0	7	1,733 Square Yards	17.00	29,461
Woodline Drive	2008	27-28	20	0	7	3,907 Square Yards	17.00	66,419
Street/Lots Resurfacing - Total								<u>\$1,169,821</u>
Fencing & Gates								
Access Control - Pool	2018	27-28	10	0	7	1 Each	2,000.00	2,000
Aluminum Fence 4 Ft - Pool	2008	32-33	25	0	12	546 Linear Feet	34.00	18,564
Barcode Scanner	2018	27-28	10	0	7	1 Each	9,200.00	9,200
Barrier Gates - Entry	2018	27-28	10	0	7	2 Each	3,200.00	6,400
Chain Link Fence 10Ft - Tennis Courts	2008	35-36	25	3	15	436 Linear Feet	31.00	13,516
Chainlink Fence - North Perimeter	2008	32-33	25	0	12	1,724 Linear Feet	16.00	27,584
Steel Fence Repair/Paint - Entry Walls	2008	20-21	10	0	0	80 Linear Feet	16.00	1,280
Fencing & Gates - Total								<u>\$78,544</u>

**Long Point POA
Component Inventory**

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
Storm Water System								
Pond Fountain	2008	20-21	5	0	0	1 Each	2,900.00	<u>2,900</u>
Storm Water System - Total								\$2,900
Site Lighting								
Decorative Light Poles - Entry	2008	37-38	30	0	17	10 Each	1,800.00	18,000
Light Poles - Pool	2008	37-38	30	0	17	4 Each	1,200.00	<u>4,800</u>
Site Lighting - Total								\$22,800
Misc. Building Components								
Ductless Split System Heat Pump	2008	20-21	12	0	0	1 Each	3,100.00	3,100
Interior Refurbishment Allowance - Guardh..	2008	37-38	30	0	17	1 Lump Sum	5,000.00	<u>5,000</u>
Misc. Building Components - Total								\$8,100
Roofing								
Asphalt Shingles (Architectural) - Cabana	2008	27-28	20	0	7	14 Squares	400.00	5,600
Asphalt Shingles (Architectural) - Pavilion	2018	37-38	20	0	17	16 Squares	400.00	6,400
Asphalt Shingles - Gazebo	2008	27-28	20	0	7	7 Squares	400.00	2,800
Asphalt Shingles - Guardhouse/Pavilion	2008	27-28	20	0	7	12 Squares	400.00	<u>4,800</u>
Roofing - Total								\$19,600
Exterior Painting								
Guardhouse	2016	23-24	8	0	3	1 Lump Sum	4,000.00	4,000
Pavilion	2018	25-26	8	0	5	1 Lump Sum	2,400.00	2,400
Perimeter Wall	2018	27-28	10	0	7	8,280 Square Feet	0.65	5,382
Pool Cabana	2018	25-26	8	0	5	1 Lump Sum	3,000.00	<u>3,000</u>
Exterior Painting - Total								\$14,782
Swimming Pool								
Concret Repair/ Coating - Pool Deck	2008	26-27	12	7	6	7,240 Square Feet	0.75	5,430
Deck Furniture - Pool/Pavilion	2018	27-28	10	0	7	1 Lump Sum	15,000.00	15,000
Filtration Refurbishment Allowance	2008	37-38	30	0	17	1 Lump Sum	25,000.00	25,000
Picnic Tables - Pool	2008	27-28	20	0	7	2 Each	1,200.00	2,400
Pool Resurfacing Pebble Finish/Tile	2008	26-27	12	7	6	3,336 Square Feet	12.20	40,699
Refurbishment Allowance - Cabanna Room	2018	27-28	10	0	7	1 Lump Sum	2,500.00	2,500
Refurbishment Allowance - Restrooms	2008	29-30	20	2	9	1 Lump Sum	12,000.00	12,000
Refurbishment Allowance - Summer Kitchen	2008	27-28	20	0	7	1 Lump Sum	2,500.00	2,500
Wood Pergola	2008	20-21	20	-7	0	2 Each	3,200.00	<u>6,400</u>
Swimming Pool - Total								\$111,929
Tennis Courts								
Asphalt Replacement	2008	37-38	30	0	17	1,436 Square Feet	22.00	31,592
Asphalt Resurface (color coat)	2008	20-21	7	0	0	1,436 Square Yards	6.80	<u>9,765</u>
Tennis Courts - Total								\$41,357

**Long Point POA
Component Inventory**

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
Playground								
Play Equipment Allowance	2008	28-29	15	6	8	1 Lump Sum	20,000.00	20,000
Swings Post - Two Bay	2008	28-29	15	6	8	1 Each	4,400.00	4,400
Playground - Total								<u>\$24,400</u>
Marina Components								
Aluminum Gangways	2018	47-48	30	0	27	2 Each	2,200.00	4,400
Floating Piers	2008	32-33	25	0	12	2,080 Square Feet	44.00	91,520
Wood Deck/Stringers/Rails Misc.Repair (an..	2020	22-23	1	2	2	1 Lump Sum	2,000.00	2,000
Wood Pier Replacement	2018	42-43	25	0	22	1,260 Square Feet	48.00	60,480
Wood Walks - Pier Approach	2008	32-33	25	0	12	820 Square Feet	28.00	22,960
Marina Components - Total								<u>\$181,360</u>
Components Not Included								
Concrete Vehicle Bridge	<i>Unfunded</i>							
Dredging - Pond/Boat Slips	<i>Unfunded</i>							
Fiberglass Light Pole - Playground	<i>Unfunded</i>							
Longbridge Road	<i>Unfunded</i>							
Mail Boxes/Post	<i>Unfunded</i>							
Stainless Steel Sink - Fish Cleaning Station	<i>Unfunded</i>							
Street Lights Owned by Utility	<i>Unfunded</i>							
Walk Trail	<i>Unfunded</i>							
Water Cooler	<i>Unfunded</i>							
Components Not Included - Total								
Total Asset Summary								<u>\$1,811,623</u>

**Long Point POA
Component Detail Index**

Asset ID	Description	Replacement	Page
Misc. Site Components			
1006	Camera System - Pool/Guardhouse	25-26	5-7
1002	Catch Basin Repair/Replace (annual)	21-22	5-7
1008	Concrete Curb Allowance at Paving	27-28	5-8
1014	Flag Pole	37-38	5-8
1005	Gazebo Repair Allowance	20-21	5-9
1001	Monument Signs Refurbishment Allowance	22-23	5-10
1009	Repair/Replace Allowance - Wood Retaining Walls	37-38	5-11
1003	Steet Signs/Post	27-28	5-11
1007	Traffic Sign Allowance	39-40	5-12
1013	Wood Bridge - Gazebo Island	32-33	5-12
1012	Wood Bulkhead -Gazebo Island	37-38	5-13
Street/Lots Resurfacing			
1031	Amenity Lot	27-28	5-14
1033	Amery Court	27-28	5-14
1019	Goette Trail	27-28	5-14
1032	Governors Court	27-28	5-15
1027	Grays Creek Court	27-28	5-15
1026	Grays Creek Road	27-28	5-15
1025	Hérons Nest	27-28	5-16
1015	Judson Court	27-28	5-16
1018	Key Island Drive	27-28	5-17
1020	Lyman Hall	27-28	5-17
1024	Lyman Hall Court	27-28	5-18
1023	Mary's Court	27-28	5-18
1022	North Marsh Road	27-28	5-18
1029	Palm Grove	27-28	5-19
1028	Palm Grove Court	27-28	5-19
1017	Plankhouse Road	27-28	5-20
1030	Seal Coat After Resurfacing	29-30	5-21
1021	Shorecrest Court - 1/2 was Replaced	27-28	5-21
1016	Woodline Drive	27-28	5-21
Fencing & Gates			
1035	Access Control - Pool	27-28	5-22
1034	Aluminum Fence 4 Ft - Pool	32-33	5-22
1038	Barcode Scanner	27-28	5-23

**Long Point POA
Component Detail Index**

Asset ID	Description	Replacement	Page
<i>Fencing & Gates Continued...</i>			
1037	Barrier Gates - Entry	27-28	5-23
1036	Chain Link Fence 10Ft - Tennis Courts	35-36	5-24
1040	Chainlink Fence - North Perimeter	32-33	5-24
1039	Steel Fence Repair/Paint - Entry Walls	20-21	5-25
Storm Water System			
1041	Pond Fountain	20-21	5-26
Site Lighting			
1043	Decorative Light Poles - Entry	37-38	5-27
1042	Light Poles - Pool	37-38	5-27
Misc. Building Components			
1044	Ductless Split System Heat Pump	20-21	5-29
1045	Interior Refurbishment Allowance - Guardhouse	37-38	5-29
Roofing			
1046	Asphalt Shingles (Architectural) - Cabana	27-28	5-30
1047	Asphalt Shingles (Architectural) - Pavilion	37-38	5-30
1048	Asphalt Shingles - Gazebo	27-28	5-31
1049	Asphalt Shingles - Guardhouse/Pavilion	27-28	5-31
Exterior Painting			
1053	Guardhouse	23-24	5-32
1051	Pavilion	25-26	5-32
1052	Perimeter Wall	27-28	5-33
1050	Pool Cabana	25-26	5-33
Swimming Pool			
1056	Concret Repair/ Coating - Pool Deck	26-27	5-34
1060	Deck Furniture - Pool/Pavilion	27-28	5-34
1061	Filtration Refurbishment Allowance	37-38	5-35
1058	Picnic Tables - Pool	27-28	5-35
1057	Pool Resurfacing Pebble Finish/Tile	26-27	5-36
1062	Refurbishment Allowance - Cabanna Room	27-28	5-37
1055	Refurbishment Allowance - Restrooms	29-30	5-37
1059	Refurbishment Allowance - Summer Kitchen	27-28	5-38

**Long Point POA
Component Detail Index**

Asset ID	Description	Replacement	Page
<i>Swimming Pool Continued...</i>			
1054	Wood Pergola	20-21	5-38
Tennis Courts			
1064	Asphalt Replacement	37-38	5-39
1063	Asphalt Resurface (color coat)	20-21	5-39
Playground			
1066	Play Equipment Allowance	28-29	5-40
1065	Swings Post - Two Bay	28-29	5-40
Marina Components			
1078	Aluminum Gangways	47-48	5-41
1079	Floating Piers	32-33	5-41
1077	Wood Deck/Stringers/Rails Misc.Repair (annual)	22-23	5-42
1076	Wood Pier Replacement	42-43	5-42
1081	Wood Walks - Pier Approach	32-33	5-43
Components Not Included			
1068	Concrete Vehicle Bridge	Unfunded	5-44
1071	Dredging - Pond/Boat Slips	Unfunded	5-44
1075	Fiberglass Light Pole - Playground	Unfunded	5-45
1067	Longbridge Road	Unfunded	5-45
1072	Mail Boxes/Post	Unfunded	5-45
1074	Stainless Steel Sink - Fish Cleaning Station	Unfunded	5-45
1073	Street Lights Owned by Utility	Unfunded	5-46
1069	Walk Trail	Unfunded	5-46
1070	Water Cooler	Unfunded	5-47
	Total Funded Assets	68	
	Total Unfunded Assets	<u>9</u>	
	Total Assets	77	

**Long Point POA
Component Detail**

Camera System - Pool/Guardhouse - 2025

Asset ID	1006	1 Lump Sum	@ \$5,000.00
		Asset Actual Cost	\$5,000.00
		Percent Replacement	100%
Category	Misc. Site Components	Future Cost	\$5,657.04
Placed in Service	January 2008		
Useful Life	10		
Adjustment	8		
Replacement Year	25-26		
Remaining Life	5		



Catch Basin Repair/Replace (annual) - 2021

Asset ID	1002	2 Each	@ \$500.00
		Asset Actual Cost	\$1,000.00
		Percent Replacement	100%
Category	Misc. Site Components	Future Cost	\$1,025.00
Placed in Service	January 2020		
Useful Life	1		
Adjustment	1		
Replacement Year	21-22		
Remaining Life	1		

**Long Point POA
Component Detail**

Catch Basin Repair/Replace (annual) continued...



Concrete Curb Allowance at Paving - 2027

Asset ID	1008	500 Linear Feet	@ \$32.00
		Asset Actual Cost	\$16,000.00
		Percent Replacement	100%
Category Misc. Site Components		Future Cost	\$19,018.97
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		

Flag Pole - 2037

Asset ID	1014	1 Each	@ \$2,200.00
		Asset Actual Cost	\$2,200.00
		Percent Replacement	100%
Category Misc. Site Components		Future Cost	\$3,347.56
Placed in Service	January 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	17		

**Long Point POA
Component Detail**

Flag Pole continued...



Gazebo Repair Allowance - 2020

Asset ID	1005	1 Lump Sum	@ \$2,000.00
		Asset Actual Cost	\$2,000.00
		Percent Replacement	100%
Category	Misc. Site Components	Future Cost	\$2,000.00
Placed in Service	January 2008		
Useful Life	5		
Replacement Year	20-21		
Remaining Life	0		

**Long Point POA
Component Detail**

Gazebo Repair Allowance continued...



Monument Signs Refurbishment Allowance - 2022

Asset ID	1001	1 Lump Sum	@ \$1,500.00
		Asset Actual Cost	\$1,500.00
		Percent Replacement	100%
Category	Misc. Site Components	Future Cost	\$1,575.94
Placed in Service	January 2018		
Useful Life	5		
Replacement Year	22-23		
Remaining Life	2		



**Long Point POA
Component Detail**

Repair/Replace Allowance - Wood Retaining Walls - 2037

Asset ID	1009	405 Linear Feet	@ \$64.00
		Asset Actual Cost	\$25,920.00
		Percent Replacement	100%
Category	Misc. Site Components	Future Cost	\$39,440.34
Placed in Service	January 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	17		



Steet Signs/Post - 2027

Asset ID	1003	21 Each	@ \$1,400.00
		Asset Actual Cost	\$29,400.00
		Percent Replacement	100%
Category	Misc. Site Components	Future Cost	\$34,947.36
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



**Long Point POA
Component Detail**

Traffic Sign Allowance - 2039

Asset ID	1007	1 Lump Sum	@ \$15,000.00
		Asset Actual Cost	\$15,000.00
		Percent Replacement	100%
Category	Misc. Site Components	Future Cost	\$23,979.75
Placed in Service	January 2020		
Useful Life	20		
Replacement Year	39-40		
Remaining Life	19		



Wood Bridge - Gazebo Island - 2032

Asset ID	1013	40 Linear Feet	@ \$260.00
		Asset Actual Cost	\$10,400.00
		Percent Replacement	100%
Category	Misc. Site Components	Future Cost	\$13,986.84
Placed in Service	January 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	12		



**Long Point POA
Component Detail**

Wood Bulkhead -Gazebo Island - 2037

Asset ID	1012	251 Linear Feet	@ \$110.00
		Asset Actual Cost	\$27,610.00
		Percent Replacement	100%
Category	Misc. Site Components	Future Cost	\$42,011.88
Placed in Service	January 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	17		



**Long Point POA
Component Detail**

Amenity Lot - 2027

Asset ID	1031	1,603 Square Yards	@ \$17.00
		Asset Actual Cost	\$27,251.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$32,392.88
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



Amery Court - 2027

Asset ID	1033	220 Square Yards	@ \$17.00
		Asset Actual Cost	\$3,740.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$4,445.68
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		

Goette Trail - 2027

Asset ID	1019	3,603 Square Yards	@ \$17.00
		Asset Actual Cost	\$61,251.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$72,808.19
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		

**Long Point POA
Component Detail**

Governors Court - 2027

Asset ID	1032	955 Square Yards	@ \$17.00
		Asset Actual Cost	\$16,235.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$19,298.31
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



Grays Creek Court - 2027

Asset ID	1027	2,584 Square Yards	@ \$17.00
		Asset Actual Cost	\$43,928.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$52,216.59
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		

Grays Creek Road - 2027

Asset ID	1026	11,886 Square Yards	@ \$17.00
		Asset Actual Cost	\$202,062.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$240,188.22
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		

**Long Point POA
Component Detail**

Hérons Nest - 2027

Asset ID	1025	6,482 Square Yards	@ \$17.00
		Asset Actual Cost	\$110,194.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$130,986.04
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



Judson Court - 2027

Asset ID	1015	1,293 Square Yards	@ \$17.00
		Asset Actual Cost	\$21,981.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$26,128.50
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



**Long Point POA
Component Detail**

Key Island Drive - 2027

Asset ID	1018	3,675 Square Yards	@ \$17.00
		Asset Actual Cost	\$62,475.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$74,263.14
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



Lyman Hall - 2027

Asset ID	1020	17,261 Square Yards	@ \$17.00
		Asset Actual Cost	\$293,437.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$348,804.38
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



**Long Point POA
Component Detail**

Lyman Hall Court - 2027

Asset ID	1024	505 Square Yards	@ \$17.00
		Asset Actual Cost	\$8,585.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$10,204.87
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



Mary's Court - 2027

Asset ID	1023	1,060 Square Yards	@ \$17.00
		Asset Actual Cost	\$18,020.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$21,420.12
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		

North Marsh Road - 2027

Asset ID	1022	Asset Actual Cost	\$17.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$20.21
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		

**Long Point POA
Component Detail**

North Marsh Road continued...



Palm Grove - 2027

Asset ID	1029	2,560 Square Yards	@ \$17.00
		Asset Actual Cost	\$43,520.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$51,731.60
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



Palm Grove Court - 2027

Asset ID	1028	2,389 Square Yards	@ \$17.00
		Asset Actual Cost	\$40,613.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$48,276.09
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		

**Long Point POA
Component Detail**

Palm Grove Court continued...



Plankhouse Road - 2027

		2,914 Square Yards	@ \$17.00
Asset ID	1017	Asset Actual Cost	\$49,538.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$58,885.11
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



**Long Point POA
Component Detail**

Seal Coat After Resurfacing - 2029

Asset ID	1030	64,631 Square Yards	@ \$1.10
		Asset Actual Cost	\$71,094.10
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$88,786.79
Placed in Service	January 2030		
Useful Life	7		
Replacement Year	29-30		
Remaining Life	9		



Shorecrest Court - 1/2 was Replaced - 2027

Asset ID	1021	1,733 Square Yards	@ \$17.00
		Asset Actual Cost	\$29,461.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$35,019.87
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		

Woodline Drive - 2027

Asset ID	1016	3,907 Square Yards	@ \$17.00
		Asset Actual Cost	\$66,419.00
		Percent Replacement	100%
Category	Street/Lots Resurfacing	Future Cost	\$78,951.32
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		

**Long Point POA
Component Detail**

Access Control - Pool - 2027

Asset ID	1035	1 Each	@ \$2,000.00
Category	Fencing & Gates	Asset Actual Cost	\$2,000.00
Placed in Service	January 2018	Percent Replacement	100%
Useful Life	10	Future Cost	\$2,377.37
Replacement Year	27-28		
Remaining Life	7		



Aluminum Fence 4 Ft - Pool - 2032

Asset ID	1034	546 Linear Feet	@ \$34.00
Category	Fencing & Gates	Asset Actual Cost	\$18,564.00
Placed in Service	January 2008	Percent Replacement	100%
Useful Life	25	Future Cost	\$24,966.52
Replacement Year	32-33		
Remaining Life	12		



**Long Point POA
Component Detail**

Barcode Scanner - 2027

Asset ID	1038	1 Each	@ \$9,200.00
		Asset Actual Cost	\$9,200.00
		Percent Replacement	100%
Category	Fencing & Gates	Future Cost	\$10,935.91
Placed in Service	January 2018		
Useful Life	10		
Replacement Year	27-28		
Remaining Life	7		



Barrier Gates - Entry - 2027

Asset ID	1037	2 Each	@ \$3,200.00
		Asset Actual Cost	\$6,400.00
		Percent Replacement	100%
Category	Fencing & Gates	Future Cost	\$7,607.59
Placed in Service	January 2018		
Useful Life	10		
Replacement Year	27-28		
Remaining Life	7		



**Long Point POA
Component Detail**

Chain Link Fence 10Ft - Tennis Courts - 2035

Asset ID	1036	436 Linear Feet	@ \$31.00
		Asset Actual Cost	\$13,516.00
		Percent Replacement	100%
Category	Fencing & Gates	Future Cost	\$19,575.20
Placed in Service	January 2008		
Useful Life	25		
Adjustment	3		
Replacement Year	35-36		
Remaining Life	15		



Chainlink Fence - North Perimeter - 2032

Asset ID	1040	1,724 Linear Feet	@ \$16.00
		Asset Actual Cost	\$27,584.00
		Percent Replacement	100%
Category	Fencing & Gates	Future Cost	\$37,097.41
Placed in Service	January 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	12		

**Long Point POA
Component Detail**

Chainlink Fence - North Perimeter continued...



Steel Fence Repair/Paint - Entry Walls - 2020

Asset ID	1039	80 Linear Feet	@ \$16.00
Category	Fencing & Gates	Asset Actual Cost	\$1,280.00
Placed in Service	January 2008	Percent Replacement	100%
Useful Life	10	Future Cost	\$1,280.00
Replacement Year	20-21		
Remaining Life	0		



**Long Point POA
Component Detail**

Pond Fountain - 2020

			1 Each	@ \$2,900.00
Asset ID	1041	Asset Actual Cost		\$2,900.00
		Percent Replacement		100%
Category	Storm Water System	Future Cost		\$2,900.00
Placed in Service	January 2008			
Useful Life	5			
Replacement Year	20-21			
Remaining Life	0			



**Long Point POA
Component Detail**

Decorative Light Poles - Entry - 2037

Asset ID	1043	10 Each	@ \$1,800.00
		Asset Actual Cost	\$18,000.00
		Percent Replacement	100%
Category	Site Lighting	Future Cost	\$27,389.13
Placed in Service	January 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	17		



Light Poles - Pool - 2037

Asset ID	1042	4 Each	@ \$1,200.00
		Asset Actual Cost	\$4,800.00
		Percent Replacement	100%
Category	Site Lighting	Future Cost	\$7,303.77
Placed in Service	January 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	17		

**Long Point POA
Component Detail**

Light Poles - Pool continued...



**Long Point POA
Component Detail**

Ductless Split System Heat Pump - 2020

Asset ID	1044	1 Each	@ \$3,100.00
		Asset Actual Cost	\$3,100.00
		Percent Replacement	100%
		Future Cost	\$3,100.00
Category	Misc. Building Components		
Placed in Service	January 2008		
Useful Life	12		
Replacement Year	20-21		
Remaining Life	0		



Interior Refurbishment Allowance - Guardhouse - 2037

Asset ID	1045	1 Lump Sum	@ \$5,000.00
		Asset Actual Cost	\$5,000.00
		Percent Replacement	100%
		Future Cost	\$7,608.09
Category	Misc. Building Components		
Placed in Service	January 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	17		



**Long Point POA
Component Detail**

Asphalt Shingles (Architectural) - Cabana - 2027

Asset ID	1046	14 Squares	@ \$400.00
Category	Roofing	Asset Actual Cost	\$5,600.00
Placed in Service	January 2008	Percent Replacement	100%
Useful Life	20	Future Cost	\$6,656.64
Replacement Year	27-28		
Remaining Life	7		



Asphalt Shingles (Architectural) - Pavilion - 2037

Asset ID	1047	16 Squares	@ \$400.00
Category	Roofing	Asset Actual Cost	\$6,400.00
Placed in Service	January 2018	Percent Replacement	100%
Useful Life	20	Future Cost	\$9,738.36
Replacement Year	37-38		
Remaining Life	17		



**Long Point POA
Component Detail**

Asphalt Shingles - Gazebo - 2027

		7 Squares	@ \$400.00
Asset ID	1048	Asset Actual Cost	\$2,800.00
		Percent Replacement	100%
Category	Roofing	Future Cost	\$3,328.32
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



Asphalt Shingles - Guardhouse/Pavilion - 2027

		12 Squares	@ \$400.00
Asset ID	1049	Asset Actual Cost	\$4,800.00
		Percent Replacement	100%
Category	Roofing	Future Cost	\$5,705.69
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



**Long Point POA
Component Detail**

Guardhouse - 2023

Asset ID	1053	1 Lump Sum	@ \$4,000.00
		Asset Actual Cost	\$4,000.00
		Percent Replacement	100%
Category	Exterior Painting	Future Cost	\$4,307.56
Placed in Service	January 2016		
Useful Life	8		
Replacement Year	23-24		
Remaining Life	3		



Pavilion - 2025

Asset ID	1051	1 Lump Sum	@ \$2,400.00
		Asset Actual Cost	\$2,400.00
		Percent Replacement	100%
Category	Exterior Painting	Future Cost	\$2,715.38
Placed in Service	January 2018		
Useful Life	8		
Replacement Year	25-26		
Remaining Life	5		



**Long Point POA
Component Detail**

Perimeter Wall - 2027

Asset ID	1052	8,280 Square Feet	@ \$0.65
		Asset Actual Cost	\$5,382.00
		Percent Replacement	100%
Category	Exterior Painting	Future Cost	\$6,397.51
Placed in Service	January 2018		
Useful Life	10		
Replacement Year	27-28		
Remaining Life	7		



Pool Cabana - 2025

Asset ID	1050	1 Lump Sum	@ \$3,000.00
		Asset Actual Cost	\$3,000.00
		Percent Replacement	100%
Category	Exterior Painting	Future Cost	\$3,394.22
Placed in Service	January 2018		
Useful Life	8		
Replacement Year	25-26		
Remaining Life	5		



**Long Point POA
Component Detail**

Concret Repair/ Coating - Pool Deck - 2026

Asset ID	1056	7,240 Square Feet	@ \$0.75
		Asset Actual Cost	\$5,430.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$6,297.13
Placed in Service	January 2008		
Useful Life	12		
Adjustment	7		
Replacement Year	26-27		
Remaining Life	6		



Deck Furniture - Pool/Pavilion - 2027

Asset ID	1060	1 Lump Sum	@ \$15,000.00
		Asset Actual Cost	\$15,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$17,830.29
Placed in Service	January 2018		
Useful Life	10		
Replacement Year	27-28		
Remaining Life	7		

**Long Point POA
Component Detail**

Deck Furniture - Pool/Pavilion continued...



Filtration Refurbishment Allowance - 2037

Asset ID	1061	1 Lump Sum	@ \$25,000.00
		Asset Actual Cost	\$25,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$38,040.46
Placed in Service	January 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	17		

Picnic Tables - Pool - 2027

Asset ID	1058	2 Each	@ \$1,200.00
		Asset Actual Cost	\$2,400.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$2,852.85
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		

**Long Point POA
Component Detail**

Picnic Tables - Pool continued...



Pool Resurfacing Pebble Finish/Tile - 2026

Asset ID	1057	3,336 Square Feet	@ \$12.20
		Asset Actual Cost	\$40,699.20
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$47,198.59
Placed in Service	January 2008		
Useful Life	12		
Adjustment	7		
Replacement Year	26-27		
Remaining Life	6		



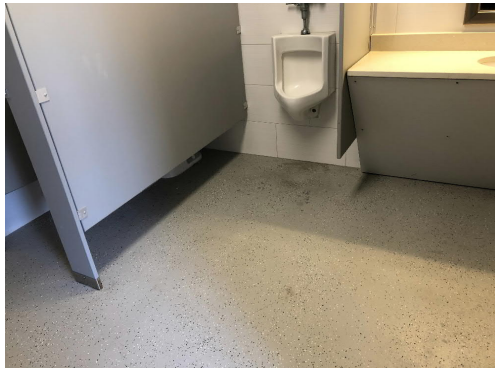
**Long Point POA
Component Detail**

Refurbishment Allowance - Cabanna Room - 2027

Asset ID	1062	1 Lump Sum	@ \$2,500.00
		Asset Actual Cost	\$2,500.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$2,971.71
Placed in Service	January 2018		
Useful Life	10		
Replacement Year	27-28		
Remaining Life	7		

Refurbishment Allowance - Restrooms - 2029

Asset ID	1055	1 Lump Sum	@ \$12,000.00
		Asset Actual Cost	\$12,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$14,986.36
Placed in Service	January 2008		
Useful Life	20		
Adjustment	2		
Replacement Year	29-30		
Remaining Life	9		



**Long Point POA
Component Detail**

Refurbishment Allowance - Summer Kitchen - 2027

Asset ID	1059	1 Lump Sum	@ \$2,500.00
		Asset Actual Cost	\$2,500.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$2,971.71
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	7		



Wood Pergola - 2020

Asset ID	1054	2 Each	@ \$3,200.00
		Asset Actual Cost	\$6,400.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$6,400.00
Placed in Service	January 2008		
Useful Life	20		
Adjustment	-7		
Replacement Year	20-21		
Remaining Life	0		



**Long Point POA
Component Detail**

Asphalt Replacement - 2037

Asset ID	1064	1,436 Square Feet	@ \$22.00
Category	Tennis Courts	Asset Actual Cost	\$31,592.00
Placed in Service	January 2008	Percent Replacement	100%
Useful Life	30	Future Cost	\$48,070.96
Replacement Year	37-38		
Remaining Life	17		



Asphalt Resurface (color coat) - 2020

Asset ID	1063	1,436 Square Yards	@ \$6.80
Category	Tennis Courts	Asset Actual Cost	\$9,764.80
Placed in Service	January 2008	Percent Replacement	100%
Useful Life	7	Future Cost	\$9,764.80
Replacement Year	20-21		
Remaining Life	0		



**Long Point POA
Component Detail**

Play Equipment Allowance - 2028

Asset ID	1066	1 Lump Sum	@ \$20,000.00
		Asset Actual Cost	\$20,000.00
		Percent Replacement	100%
Category	Playground	Future Cost	\$24,368.06
Placed in Service	January 2008		
Useful Life	15		
Adjustment	6		
Replacement Year	28-29		
Remaining Life	8		



Swings Post - Two Bay - 2028

Asset ID	1065	1 Each	@ \$4,400.00
		Asset Actual Cost	\$4,400.00
		Percent Replacement	100%
Category	Playground	Future Cost	\$5,360.97
Placed in Service	January 2008		
Useful Life	15		
Adjustment	6		
Replacement Year	28-29		
Remaining Life	8		



**Long Point POA
Component Detail**

Aluminum Gangways - 2047

Asset ID	1078	2 Each	@ \$2,200.00
Category	Marina Components	Asset Actual Cost	\$4,400.00
Placed in Service	January 2018	Percent Replacement	100%
Useful Life	30	Future Cost	\$8,570.32
Replacement Year	47-48		
Remaining Life	27		



Floating Piers - 2032

Asset ID	1079	2,080 Square Feet	@ \$44.00
Category	Marina Components	Asset Actual Cost	\$91,520.00
Placed in Service	January 2008	Percent Replacement	100%
Useful Life	25	Future Cost	\$123,084.22
Replacement Year	32-33		
Remaining Life	12		



**Long Point POA
Component Detail**

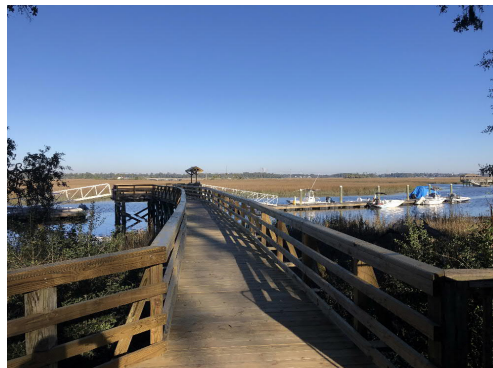
Wood Deck/Stringers/Rails Misc.Repair (annual) - 2022

Asset ID	1077	1 Lump Sum	@ \$2,000.00
Category	Marina Components	Asset Actual Cost	\$2,000.00
Placed in Service	January 2020	Percent Replacement	100%
Useful Life	1	Future Cost	\$2,101.25
Adjustment	2		
Replacement Year	22-23		
Remaining Life	2		



Wood Pier Replacement - 2042

Asset ID	1076	1,260 Square Feet	@ \$48.00
Category	Marina Components	Asset Actual Cost	\$60,480.00
Placed in Service	January 2018	Percent Replacement	100%
Useful Life	25	Future Cost	\$104,120.64
Replacement Year	42-43		
Remaining Life	22		



**Long Point POA
Component Detail**

Wood Walks - Pier Approach - 2032

		820 Square Feet	@ \$28.00
Asset ID	1081	Asset Actual Cost	\$22,960.00
		Percent Replacement	100%
Category	Marina Components	Future Cost	\$30,878.65
Placed in Service	January 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	12		



**Long Point POA
Component Detail**

Concrete Vehicle Bridge

Asset ID	1068	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	January 2008	Future Cost	
No Useful Life			



Dredging - Pond/Boat Slips

Asset ID	1071	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	January 2008	Future Cost	
No Useful Life			



**Long Point POA
Component Detail**

Fiberglass Light Pole - Playground

Asset ID	1075	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	January 2008	Future Cost	
No Useful Life			

Longbridge Road

Asset ID	1067	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	January 2008	Future Cost	
No Useful Life			

Mail Boxes/Post

Asset ID	1072	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	January 2008	Future Cost	
No Useful Life			

Stainless Steel Sink - Fish Cleaning Station

Asset ID	1074	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	January 2008	Future Cost	
No Useful Life			

**Long Point POA
Component Detail**

Stainless Steel Sink - Fish Cleaning Station continued...



Street Lights Owned by Utility

Asset ID	1073	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	January 2008	Future Cost	
No Useful Life			

Walk Trail

Asset ID	1069	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	January 2008	Future Cost	
No Useful Life			



Long Point POA Component Detail

Water Cooler

Asset ID	1070	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	January 2008	Future Cost	
No Useful Life			



METHODOLOGY

Reserve Analysis is a process that identifies capital expenses the Association can expect and creates a plan to fund them. This is accomplished by a site visit to visually evaluate components to measure quantities and determine their remaining life. Component Selection Process is based on the Community Associations Institute (CAI) standards for reserve studies and selection of components.

Component must be a commonly owned, have a limited and predictable life, replacement cost must be above a minimum threshold cost. Useful life and replacement cost are obtained from site inspection by experienced inspectors and our database of information, historical information, local Vendors and comparison of similar component cost found at other properties.

The funding plan we develop includes; adequate cash balances, even contributions so all owners pay their fair share over time and moderate contributions with acceptable increases. Percent Funded is defined by industry standards as 70-100% strong, 30-70% fair or adequate and below 30% weak or inadequate. If possible Full Funding is recommended to avoid deferred maintenance or special assessments. Baseline Funding maintains funds above zero resulting in a high risk of special assessments or deferred maintenance and should be avoided. Threshold Funding maintains reserves above a "Threshold" level providing adequate funding with moderate risk.

CREDENTIALS

Community Advisors, LLC provides capital reserve planning, property inspection, and construction oversight for a broad base of clients including High-rise Condominiums, Homeowner Associations, Churches, Private Schools, Time Shares, Active Adult, Municipal Utility Plants, Marinas, Historic Buildings & Museums and commercial investment properties.

Personal Service is not a common business practice but our attention to detail, quick response and interest in client relationships continues to earn us a larger market share of work each year.

Range of Experience includes a broad selection of building types, ages and uses from protected historic structures to new communities ready for developer turnover. As commercial general contractors we have experience building many of the types of structure we now provide reserve analysis for, so we understand potential problem areas. As commercial inspectors we have experienced a variety of structural and cosmetic conditions offering solutions for repair. Areas of expertise include MEP systems, energy management, life safety systems, building envelope and roof components, marine structures, street and other site improvements.

Detailed Site Evaluation is Conducted to make sure we know your property and include all your assets in our analysis. With our years of experience with community development and commercial construction projects we understand both horizontal and vertical construction and utilize realistic replacement cost and useful life projections in our analysis. *Financial Plan Meets CAI & APRA Standards* with information obtained during the site visit we build a custom-made financial plan to ensure adequate funding for future component replacement which equates to maintaining community value.

Reserve Analyst Credentials: Mr. Charles Sheppard is the owner of Community Advisors responsible for field inspection oversight and day to day operations. Mr. Sheppard hold a BS degree from VA Tech and has conducted building evaluations for over 30 years. He is a licensed Florida General Contractor, Home Inspector and earned the professional designations of Certified Construction Inspector (CCI), Professional Reserve Analyst (PRA) and Reserve Specialist (RS).

TERMS OF SERVICE

We have completed an analysis of your capital components that serves as a budgeting tool. This reserve study reflects the information provided by this client and is not for the purposes of performing an audit or estimating construction projects. Our site visit includes visual observation of components that are accessible and safe for our inspectors to evaluate. Roof evaluation is limited to ground observation for sloped roofs and roof top inspection for flat roofs if safe and stable access is available that meets our safety standards.

We are not responsible for any hidden defects or determining the condition of hidden or underground components or systems. Observing environmental conditions, hazardous materials or determine compliance with building codes or other regulations is not included in our scope of work. Our site visit is not a safety inspection and we are not responsible for any hazards that exist. Destructive testing is not conducted. It has been assumed, unless otherwise noted in this report, that all assets have been designed and constructed properly and that each estimated useful life will approximate that of the norm per industry standards and/or manufacturer's specifications.

Projections of component remaining useful life assumes this client will perform necessary preventative maintenance and repair per industry standards. This reserve analysis study and the parameters under which it has been completed are based upon information provided to us in part by the Client and its contractors, assorted vendors, specialist and independent contractors. Reserve fund balances and contribution amounts for use in our analysis is furnished by the client and deemed accurate. Useful life projections are determined by historical records, component condition and our opinion based on evaluating similar components on other projects. These life projections are changed by weather conditions, use, maintenance procedures and other factors out of our control therefore regular updates to this analysis are needed to maintain funding accuracy. Replacement cost is determined by our experience with similar projects, local vendor pricing and client historical records and should not be considered suitable for budgeting repair or replacement projects. Local contractor proposals must be obtained for this work. No liability is assumed as the result of changing market prices or inaccurate estimates or projections of remaining useful life of components.

Component replacement cost and interest rates constantly change. In order to maintain accuracy of your funding plan updates to this analysis should be conducted annually with a site visit every 2-3 years unless conditions warrant annual visits. Community Advisors, LLC shall not be required to participate in any legal action taken by or against our clients for any reason and shall also not be required to give testimony in depositions or in court. In all cases the liability of Community Advisors, LLC and its Principals, Employees, contractors and Vendors shall be limited to the consulting fee agreed upon for the production of this report. Client financial information is considered confidential and is not disclosed to third parties without your approval. We do use your name for our list of valued clients and when submitting proposals for new projects that request references or recent projects. That request may include size of property, number of units or major components. We also use photos from time to time of components as an example for educational and marketing efforts. Community Advisors and the analyst who prepared this study do not have any relationship that can be considered a conflict of interest. From time to time our Clients ask that we manage repair or replacement of components due to our experience in construction management. We do so with the understanding that full disclosure for both parties is completed.

DEFINITIONS

Adjustment to Useful Life: Typical useful life projections are used for each component. The adjustment is used to modify that life projection for earlier or later replacement. It only applies to the current replacement cycle.

Cash Flow Method: A method of determining reserve contributions that are “pooled” to fund replacement cost as needed without restricting funds to any one component.

Component Method: A funding method that fully funds each reserve component then sums those for the annual contribution.

Current Funding Plan: The funding plan currently used at the time of this analysis with updated component inventory and financial assumptions. This allows you to see how the current contribution level funds future component replacement.

Effective Age: Difference of useful and remaining useful life.

Fully Funded Balance: Represents the cost of used component life represented by the formula.

$$\text{FFB} = (\text{Current Cost} \times \text{Effective Age}) / \text{Useful Life}$$

Interest Contribution: The interest that should be earned on invested reserves.

Percent Funded: Ratio of reserve balance to fully funded balance.

Remaining Life: Number of years a component is projected to continue to function.

Threshold Funding: This plan maintains fund balance above a predetermined threshold dollar or percent funded amount.

Useful Life: The estimated useful life of an asset based upon industry standards, manufacturer specification, visual inspection, location, usage, association standards and prior history.