

# Reserve Study Update Pine Ridge Plantation CDD Middleburg, Florida



Prepared for FY 2024  
Report Date: March 23, 2024





March 23, 2024

Ms. Marilee Giles, District Manager  
GMS  
475 West Town Place, Suite 114  
St. Augustine, Florida 32092

Re: Pine Ridge Plantation CDD

Dear Ms. Giles:

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 2 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,

Charles R. Sheppard *RS PRA CCI*  
Professional Reserve Analyst  
10459 Hunters Creek Court  
Jacksonville, Fl. 32256



## SPECIAL NOTICE

THIS RESERVE ANALYSIS INCLUDED A VISUAL OBSERVATION OF MAJOR COMPONENTS FOR YOUR PROPERTY. NO DESTRUCTION TESTING OR OTHER TESTING WAS CONDUCTED TO DETERMINE COMPONENT CONDITION. OUR ANALYSIS INCLUDES COMPONENTS WITH REPLACEMENT COST AND USEFUL LIFE PROJECTIONS THAT ARE TYPICAL FOR THIS TYPE OF FACILITY.

THIS ANALYSIS IS NOT A SAFETY INSPECTION OR STRUCTURAL INSPECTION AND WE RECOMMEND THE ASSOCIATION CONDUCT THOSE INSPECTIONS ON A REGULAR BASIS WITH QUALIFIED CONSULTANTS.

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# Executive Summary

## Account Information

Account Name	<b>Pine Ridge Plantation CDD</b>	Account Number	<b>2022</b>
City	<b>Middleburg</b>	Last Site Visit	<b>March, 4 2024</b>
State	<b>Florida</b>	Report Date	<b>March, 23 2024</b>
In Service Date	<b>June, 15 2008</b>	Report Version	<b>2</b>
Total Units	<b>737</b>	Fiscal Year Start	<b>October, 1 2024</b>
Study Level	<b>Level II Update</b>	Fiscal year End	<b>September, 30 2025</b>

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## Reserve Fund Information

Current Component Replacement Cost	<b>\$1,667,265</b>
Number of Components	<b>93</b>
Reserve Fund Beginning Balance	<b>\$717,350</b>
Billing Term	<b>Annually</b>

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## Component Funding (Straight Line)

Recommended First Year Reserve Fund Contribution	<b>\$70,457</b>
Interest Rate on Reserve Deposits	<b>0%</b>
Inflation Rate on Replacement Cost	<b>0%</b>

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## Pooled Cash (Current Funding Plan)

Current Year Reserve Fund Contribution	<b>\$82,202</b>
Interest Rate on Reserve Deposits	<b>3.0%</b>
Inflation Rate on Replacement Cost	<b>3.5%</b>
Annual Contribution Increases	<b>3.0%</b>

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## Pooled Cash (Recommended Funding Plan)

Recommended First Year Reserve Fund Contribution	<b>\$83,529</b>
Interest Rate on Reserve Deposits	<b>3.0%</b>
Inflation Rate on Replacement Cost	<b>3.5%</b>
Annual Contribution Increases	<b>3.0%</b>

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## Comment

- Current funding plan maintains adequate funding.
- Recommended funding plan maintains adequate funding with larger year end balances.
- This analysis should be updated annually with a site visit every 2 years to monitor component condition and update component replacement cost, interest and inflation rates.

**Pine Ridge Plantation CDD**  
**Financial Summary - Recommended Funding Plan**

Beginning Balance: \$717,350

Fully Funded: \$710,533

Tax Rate:0%

Year	Replacement Cost	Inflation Rate	Annual Reserve Contribution	Other Income	Interest Rate	Net Interest	Projected Expenditure	Year End Balance	Year End Fully Funded	Year End % Funded
24-25	1,667,265	3.5%	83,529	0	3.00%	23,355	22,380	801,854	798,751	100%
25-26	1,721,707	3.5%	86,035	0	3.00%	26,171	15,525	898,535	899,238	100%
26-27	1,781,967	3.5%	88,616	0	3.00%	25,545	135,660	877,036	882,527	99%
27-28	1,844,336	3.5%	91,275	0	3.00%	27,027	67,410	927,928	939,165	99%
28-29	1,908,887	3.5%	94,013	0	3.00%	30,348	10,328	1,041,961	1,060,209	98%
29-30	1,975,698	3.5%	96,833	0	3.00%	33,102	35,393	1,136,504	1,163,123	98%
30-31	2,044,848	3.5%	99,738	0	3.00%	35,723	45,473	1,226,492	1,262,792	97%
31-32	2,116,417	3.5%	102,730	0	3.00%	39,228	21,629	1,346,822	1,394,339	97%
32-33	2,190,492	3.5%	105,812	0	3.00%	34,738	294,711	1,192,661	1,251,690	95%
33-34	2,209,918	3.5%	108,987	0	3.00%	36,146	96,766	1,241,028	1,308,157	95%
34-35	2,223,788	3.5%	112,256	0	3.00%	31,167	314,383	1,070,069	1,143,310	94%
35-36	2,301,620	3.5%	115,624	0	3.00%	35,177	13,140	1,207,730	1,291,110	94%
36-37	2,382,177	3.5%	119,093	0	3.00%	37,894	63,676	1,301,040	1,396,027	93%
37-38	2,461,956	3.5%	122,665	0	3.00%	33,891	293,992	1,163,605	1,270,104	92%
38-39	2,548,125	3.5%	126,345	0	3.00%	31,189	250,302	1,070,838	1,189,802	90%
39-40	2,637,309	3.5%	130,136	0	3.00%	35,253	25,867	1,210,359	1,343,706	90%
40-41	2,729,615	3.5%	134,040	0	3.00%	39,552	26,010	1,357,941	1,507,717	90%
41-42	2,825,151	3.5%	138,061	0	3.00%	44,318	18,736	1,521,584	1,690,032	90%
42-43	2,924,032	3.5%	142,203	0	3.00%	45,000	163,793	1,544,993	1,733,807	89%
43-44	3,026,373	3.5%	146,469	0	3.00%	48,783	65,365	1,674,880	1,886,383	89%
44-45	3,132,296	3.5%	150,863	0	3.00%	53,898	29,134	1,850,507	2,087,381	89%
45-46	3,241,926	3.5%	155,389	0	3.00%	59,621	18,535	2,046,982	2,312,165	89%
46-47	3,355,393	3.5%	160,051	0	3.00%	58,960	241,696	2,024,296	2,319,826	87%
47-48	3,472,832	3.5%	164,852	0	3.00%	41,401	809,128	1,421,421	1,740,273	82%
48-49	3,594,381	3.5%	169,798	0	3.00%	45,435	76,720	1,559,934	1,911,753	82%
49-50	3,684,736	3.5%	174,892	0	3.00%	49,932	70,425	1,714,333	2,099,576	82%
50-51	3,813,702	3.5%	180,138	0	3.00%	47,541	309,756	1,632,257	2,054,509	79%
51-52	3,947,181	3.5%	185,543	0	3.00%	52,237	76,555	1,793,482	2,256,300	79%
52-53	4,085,333	3.5%	191,109	0	3.00%	34,209	844,293	1,174,507	1,677,864	70%
53-54	4,228,319	3.5%	196,842	0	3.00%	39,025	70,509	1,339,866	1,887,624	71%

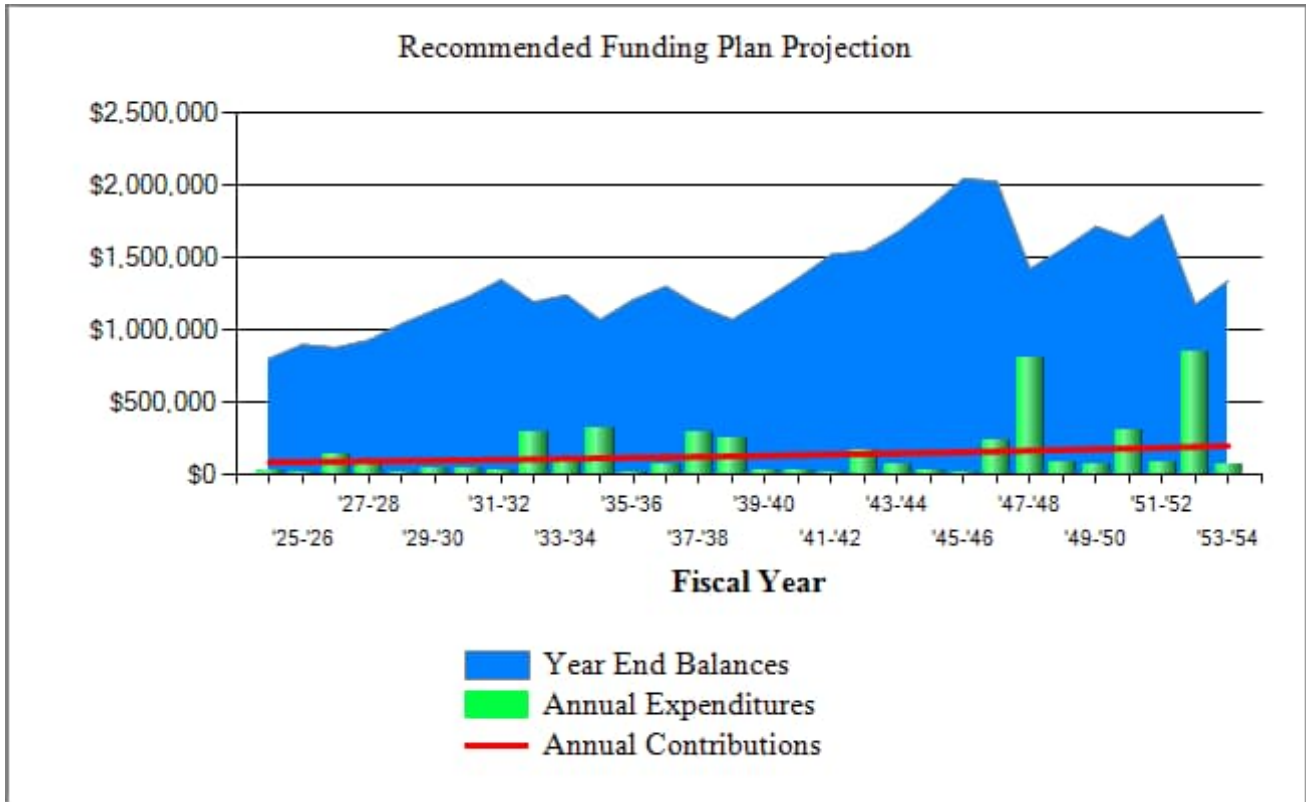
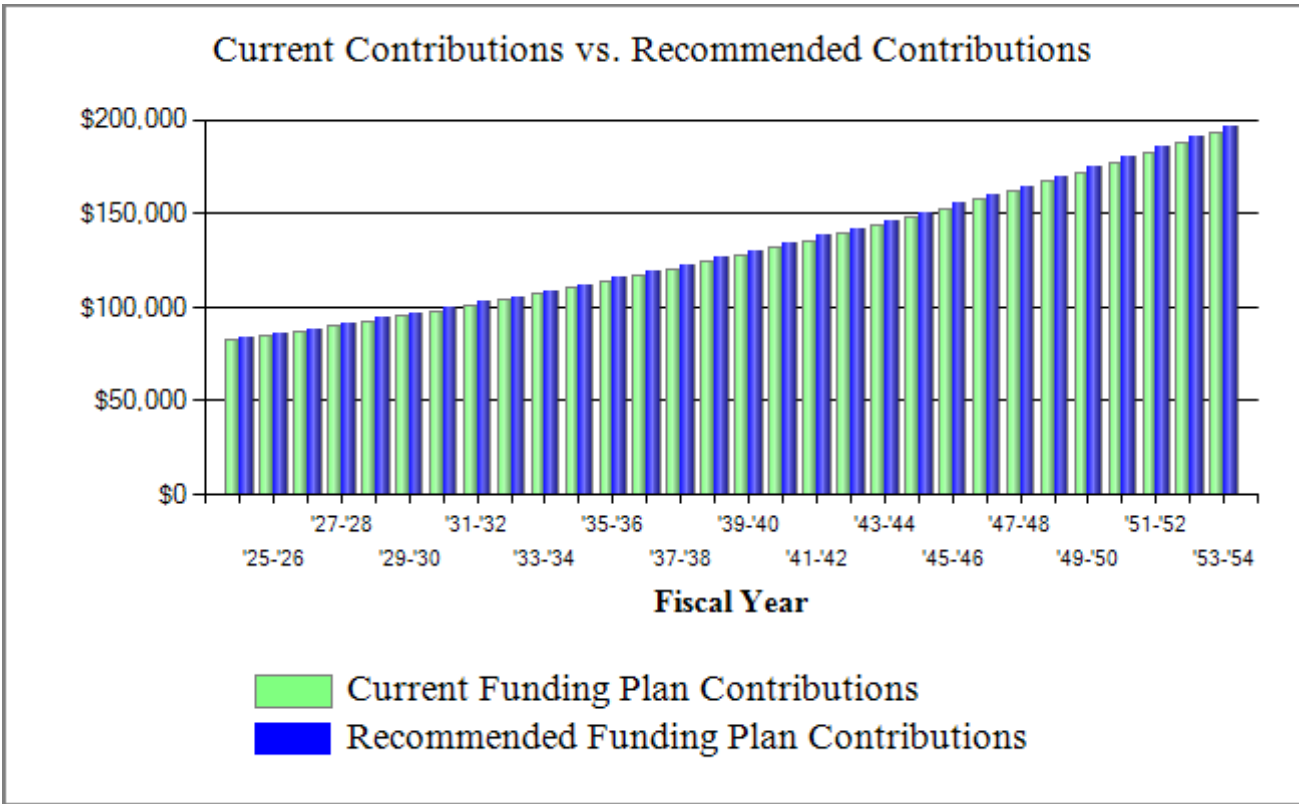


Chart illustrates year end balances and expenditures with the level of contributions necessary to maintain adequate funding.



This chart illustrates annual expenditures and compares the current funding plan to the recommended funding plan.



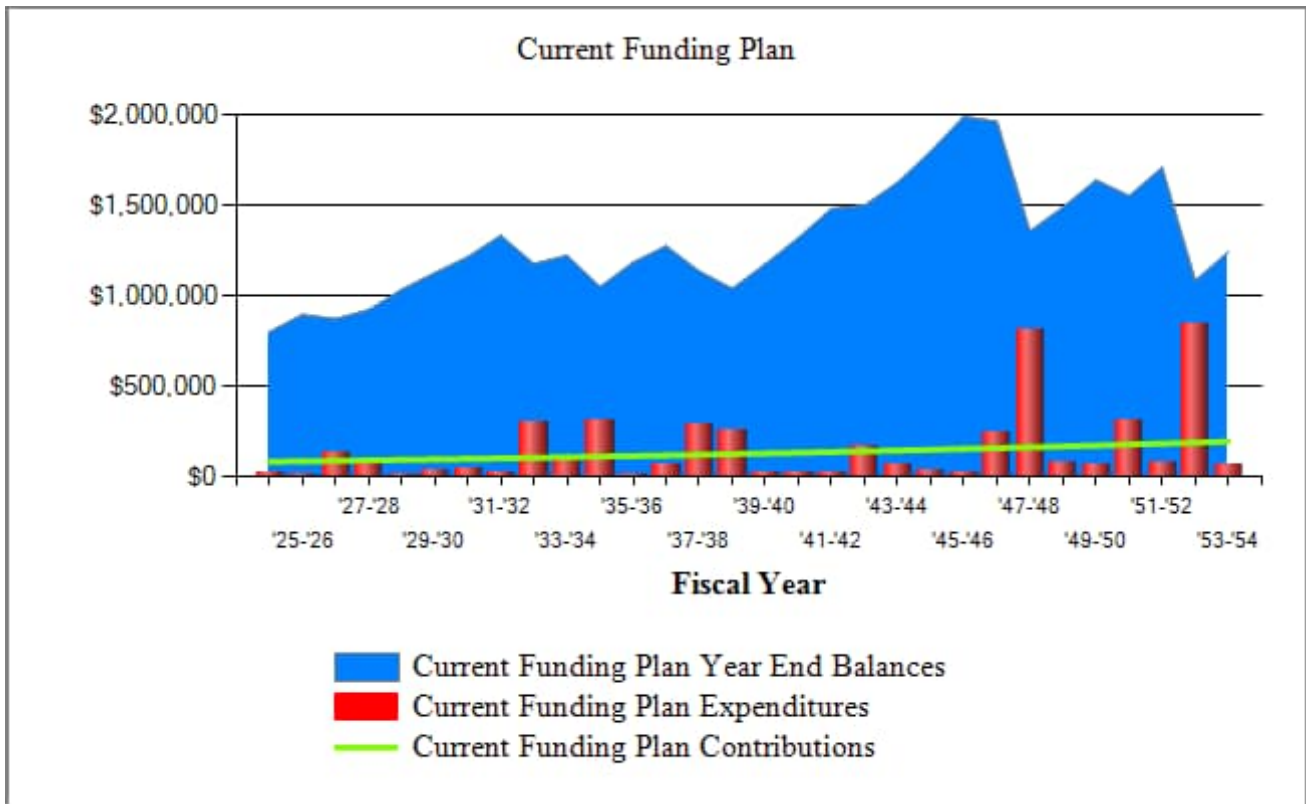
**Pine Ridge Plantation CDD  
Financial Summary - Current Funding Plan**

Beginning Balance: \$717,350

Fully Funded: \$710,533

Tax Rate:0%

Year	Replacement Cost	Inflation Rate	Annual Reserve Contribution	Other Income	Interest Rate	Net Interest	Projected Expenditure	Year End Balance	Year End Fully Funded	Year End % Funded
24-25	1,667,265	3.5%	82,202	0	3.00%	23,315	22,380	800,487	798,751	100%
25-26	1,721,707	3.5%	84,668	0	3.00%	26,089	15,525	895,719	899,238	100%
26-27	1,781,967	3.5%	87,208	0	3.00%	25,418	135,660	872,685	882,527	99%
27-28	1,844,336	3.5%	89,824	0	3.00%	26,853	67,410	921,953	939,165	98%
28-29	1,908,887	3.5%	92,519	0	3.00%	30,124	10,328	1,034,268	1,060,209	98%
29-30	1,975,698	3.5%	95,295	0	3.00%	32,825	35,393	1,126,995	1,163,123	97%
30-31	2,044,848	3.5%	98,153	0	3.00%	35,390	45,473	1,215,066	1,262,792	96%
31-32	2,116,417	3.5%	101,098	0	3.00%	38,836	21,629	1,333,372	1,394,339	96%
32-33	2,190,492	3.5%	104,131	0	3.00%	34,284	294,711	1,177,075	1,251,690	94%
33-34	2,209,918	3.5%	107,255	0	3.00%	35,627	96,766	1,223,191	1,308,157	94%
34-35	2,223,788	3.5%	110,473	0	3.00%	30,578	314,383	1,049,860	1,143,310	92%
35-36	2,301,620	3.5%	113,787	0	3.00%	34,515	13,140	1,185,022	1,291,110	92%
36-37	2,382,177	3.5%	117,200	0	3.00%	37,156	63,676	1,275,702	1,396,027	91%
37-38	2,461,956	3.5%	120,716	0	3.00%	33,073	293,992	1,135,499	1,270,104	89%
38-39	2,548,125	3.5%	124,338	0	3.00%	30,286	250,302	1,039,821	1,189,802	87%
39-40	2,637,309	3.5%	128,068	0	3.00%	34,261	25,867	1,176,282	1,343,706	88%
40-41	2,729,615	3.5%	131,910	0	3.00%	38,465	26,010	1,320,648	1,507,717	88%
41-42	2,825,151	3.5%	135,867	0	3.00%	43,133	18,736	1,480,912	1,690,032	88%
42-43	2,924,032	3.5%	139,943	0	3.00%	43,712	163,793	1,500,774	1,733,807	87%
43-44	3,026,373	3.5%	144,142	0	3.00%	47,387	65,365	1,626,937	1,886,383	86%
44-45	3,132,296	3.5%	148,466	0	3.00%	52,388	29,134	1,798,657	2,087,381	86%
45-46	3,241,926	3.5%	152,920	0	3.00%	57,991	18,535	1,991,033	2,312,165	86%
46-47	3,355,393	3.5%	157,508	0	3.00%	57,205	241,696	1,964,050	2,319,826	85%
47-48	3,472,832	3.5%	162,233	0	3.00%	39,515	809,128	1,356,669	1,740,273	78%
48-49	3,594,381	3.5%	167,100	0	3.00%	43,411	76,720	1,490,461	1,911,753	78%
49-50	3,684,736	3.5%	172,113	0	3.00%	47,764	70,425	1,639,913	2,099,576	78%
50-51	3,813,702	3.5%	177,276	0	3.00%	45,223	309,756	1,552,656	2,054,509	76%
51-52	3,947,181	3.5%	182,594	0	3.00%	49,761	76,555	1,708,457	2,256,300	76%
52-53	4,085,333	3.5%	188,072	0	3.00%	31,567	844,293	1,083,803	1,677,864	65%
53-54	4,228,319	3.5%	193,714	0	3.00%	36,210	70,509	1,243,219	1,887,624	66%



This chart illustrates how the CDD's current funding plan will perform over time.

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>	<b>28-29</b>	<b>29-30</b>	<b>30-31</b>	<b>31-32</b>	<b>32-33</b>	<b>33-34</b>
<b>Beginning Balance</b>	717,350	801,854	898,535	877,036	927,928	1,041,961	1,136,504	1,226,492	1,346,822	1,192,661
<b>Annual Assessment</b>	83,529	86,035	88,616	91,275	94,013	96,833	99,738	102,730	105,812	108,987
<b>Interest Earned</b>	23,355	26,171	25,545	27,027	30,348	33,102	35,723	39,228	34,738	36,146
<b>Expenditures</b>	22,380	15,525	135,660	67,410	10,328	35,393	45,473	21,629	294,711	96,766
<b>Fully Funded Reserves</b>	798,751	899,238	882,527	939,165	1,060,209	1,163,123	1,262,792	1,394,339	1,251,690	1,308,157
<b>Percent Fully Funded</b>	100%	100%	99%	99%	98%	98%	97%	97%	95%	95%
<b>Ending Balance</b>	801,854	898,535	877,036	927,928	1,041,961	1,136,504	1,226,492	1,346,822	1,192,661	1,241,028

**Description**

Misc. Site Components

Monument Sign (Large) Refurbishment		4,140								
Monument Sign (Small) Refurbishment		2,070								
<b>Misc. Site Components Total:</b>		<b>6,210</b>								

Fence & Gates

Aluminum Fencing - Pool										
Aluminum Gates/Fence- Entry										
Chain Link Fence VC - Sport Courts										
Chain Link Fence/Gates - Dumpster									3,034	
Viny Ranch Fence - Tynes Blvd.										
Vinyl Fencing - Pine Ridge Pkwy									3,455	
<b>Fence &amp; Gates Total:</b>									<b>6,489</b>	

Parking Lots

Asphalt Resurfacing - Phase I									66,367	
Asphalt Resurfacing - Phase II										
Concrete Curbing Allow at Paving - Phase I									5,004	
Concrete Curbing Allow at Paving - Phase II										
<b>Parking Lots Total:</b>									<b>71,371</b>	

Site Lighting

Decorative Light Poles - Parking Lot									22,122	
Decorative Light Poles - Playground/Trail									36,871	
Decorative Light Poles - Pool									41,084	
Light Fixtures - Concrete Poles										
<b>Site Lighting Total:</b>									<b>100,077</b>	

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

Description	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
<b>Misc. Building Components</b>										
Exterior Door/Window Allowance (Partial Replace)										
Folding Partition - Meeting Room										
Refurbish Allowance - Clubhouse Restrooms										
Refurbish Allowance - Locker Rooms										
<b>Misc. Building Components Total:</b>										
<b>Roofing</b>										
Metal Roof - Clubhouse										
Metal Roof - Pool Slide Tower										
<b>Roofing Total:</b>										
<b>Cabinets &amp; Tops</b>										
Cabinets & Top - Outdoor Gathering				3,659						
Cabinets & Tops - Meeting Area									5,899	
Cabinets & Tops - Serving Room									12,220	
<b>Cabinets &amp; Tops Total:</b>				<b>3,659</b>					<b>18,119</b>	
<b>Exterior Painting</b>										
Painting - Clubhouse Siding & Trim										23,169
Painting - Pool Slide Stairs							4,671			
<b>Exterior Painting Total:</b>							<b>4,671</b>			<b>23,169</b>
<b>Flooring</b>										
Carpet - Clubhouse (replace with vinyl)	3,780									
Rubber Floor - Fitness Room									5,804	
Tile Floor - Serving Room									4,365	
Vinyl Plank Floor - Activity Room/Corridor									7,577	
Wood Floor - Family Gathering Room										
<b>Flooring Total:</b>	<b>3,780</b>								<b>17,747</b>	
<b>Furniture Fixtures &amp; Equipment</b>										
Access Control System				3,881						
Ceiling Fans - Exterior										
Ceiling Fans - Family Gathering Room										

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

Description	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
<i>Furniture Fixtures &amp; Equipment continued...</i>										
Ceiling Fans - Fitness Center										
Fitness Equip. Allowance (partial replacement)	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950	4,089
Fitness Equip. Replace Allowance										
Furniture Allowance - Clubhouse						14,252				
Office Furniture						2,375				
Pool/Patio Furniture Allowance (partial replaceme..)	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950	4,089
Pool/Patio Furniture Replacement Allowance									55,306	
Security Camera System Allowance										
<b>Furniture Fixtures &amp; Equipment Total:</b>	<b>6,000</b>	<b>6,210</b>	<b>6,427</b>	<b>10,533</b>	<b>6,885</b>	<b>23,754</b>	<b>7,376</b>	<b>7,634</b>	<b>63,207</b>	<b>8,177</b>
<b>HVAC Equipment</b>										
Air Handler (refurbished)										
HVAC Unit 1										
HVAC Unit 2								10,178		
HVAC Unit 3 A Condensor	6,000									
HVAC Unit 3 B Condensor	3,600									
<b>HVAC Equipment Total:</b>	<b>9,600</b>							<b>10,178</b>		
<b>Life Safety Systems</b>										
Fire Alarm Panel						8,076				
<b>Life Safety Systems Total:</b>						<b>8,076</b>				
<b>Playground</b>										
Playground Equipment Allowance				27,718						
Wood Benches/Tables									6,321	
<b>Playground Total:</b>				<b>27,718</b>					<b>6,321</b>	
<b>Sport Courts</b>										
Drinking Fountain										
Shade Fabric - Sport Courts										
Shade Structure Replacement - Sport Courts										
Sport Court Replacement										
Sport Court Resurfacing (color coat)							29,738			
<b>Sport Courts Total:</b>							<b>29,738</b>			

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

Description	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34
<b>Swimming Pool</b>										
Concrete Pavers - Pool Deck/Patio										
Fiberglass Refurbish Allow - Pool Slide										
Filtration Equip Allowance (partial replacement)	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950	4,089
Filtration System Refurishment Allowance										
Pool Lift									7,429	
Pool Resurfacing/Tile			126,019							
Pool Splash Equipment Allowance				22,174						
Refurbish Allowance - Pool Slide Frame										
Shade Fabric - Pool										
Shade Structure Replacement										61,330
Splash Pad Equipment Allowance										
<b>Swimming Pool Total:</b>	<b>3,000</b>	<b>3,105</b>	<b>129,233</b>	<b>25,501</b>	<b>3,443</b>	<b>3,563</b>	<b>3,688</b>	<b>3,817</b>	<b>11,380</b>	<b>65,419</b>
<b>Operating Expense</b>										
Backflow Preventer Repair										
Electrical Panels/Disconnects										
Fire Detection Devices										
Flag Pole										
Grills										
Interior Painting - Clubhouse										
Laminated Beam Repair										
Message Board										
Painting - Entry Features										
Painting - Pool Equipment Yard										
Pendent Lights - Breezeway										
Refrigerator										
Splash Pad Coating/Repair										
Sport Court Nets/Equipment										
Trash Cans/ Misc. Site Furnishings										
Water Coolers - Clubhouse										
Water Heater - Clubhouse										

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

<b>Description</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>	<b>28-29</b>	<b>29-30</b>	<b>30-31</b>	<b>31-32</b>	<b>32-33</b>	<b>33-34</b>
<b>Components Not Included</b>										
Backflow Preventer Replacement	<i>Unfunded</i>									
Building Foundation/Frame	<i>Unfunded</i>									
Communication Wiring/Devices in Building	<i>Unfunded</i>									
Electrical Wiring/Devices in Building	<i>Unfunded</i>									
Light Poles (Concrete) - Parking Lot	<i>Unfunded</i>									
Siding/Trim Replacement	<i>Unfunded</i>									
Site Utilities	<i>Unfunded</i>									
Water/Sewer/Vent Piping In building	<i>Unfunded</i>									
<b>Components Removed</b>										
Wood Pergolas - Entry Signs	<i>Unfunded</i>									
<b>Year Total:</b>	<b>22,380</b>	<b>15,525</b>	<b>135,660</b>	<b>67,410</b>	<b>10,328</b>	<b>35,393</b>	<b>45,473</b>	<b>21,629</b>	<b>294,711</b>	<b>96,766</b>

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

	<b>34-35</b>	<b>35-36</b>	<b>36-37</b>	<b>37-38</b>	<b>38-39</b>	<b>39-40</b>	<b>40-41</b>	<b>41-42</b>	<b>42-43</b>	<b>43-44</b>
<b>Beginning Balance</b>	1,241,028	1,070,069	1,207,730	1,301,040	1,163,605	1,070,838	1,210,359	1,357,941	1,521,584	1,544,993
<b>Annual Assessment</b>	112,256	115,624	119,093	122,665	126,345	130,136	134,040	138,061	142,203	146,469
<b>Interest Earned</b>	31,167	35,177	37,894	33,891	31,189	35,253	39,552	44,318	45,000	48,783
<b>Expenditures</b>	314,383	13,140	63,676	293,992	250,302	25,867	26,010	18,736	163,793	65,365
<b>Fully Funded Reserves</b>	1,143,310	1,291,110	1,396,027	1,270,104	1,189,802	1,343,706	1,507,717	1,690,032	1,733,807	1,886,383
<b>Percent Fully Funded</b>	94%	94%	93%	92%	90%	90%	90%	90%	89%	89%
<b>Ending Balance</b>	1,070,069	1,207,730	1,301,040	1,163,605	1,070,838	1,210,359	1,357,941	1,521,584	1,544,993	1,674,880

**Description**

Misc. Site Components

Monument Sign (Large) Refurbishment							6,936			
Monument Sign (Small) Refurbishment							3,468			
<b>Misc. Site Components Total:</b>							<b>10,404</b>			

Fence & Gates

Aluminum Fencing - Pool										
Aluminum Gates/Fence- Entry									7,801	
Chain Link Fence VC - Sport Courts										
Chain Link Fence/Gates - Dumpster										
Viny Ranch Fence - Tynes Blvd.										
Vinyl Fencing - Pine Ridge Pkwy										
<b>Fence &amp; Gates Total:</b>									<b>7,801</b>	

Parking Lots

Asphalt Resurfacing - Phase I										
Asphalt Resurfacing - Phase II										
Concrete Curbing Allow at Paving - Phase I										
Concrete Curbing Allow at Paving - Phase II										
<b>Parking Lots Total:</b>										

Site Lighting

Decorative Light Poles - Parking Lot										
Decorative Light Poles - Playground/Trail										
Decorative Light Poles - Pool										
Light Fixtures - Concrete Poles									11,888	
<b>Site Lighting Total:</b>									<b>11,888</b>	



**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

Description	34-35	35-36	36-37	37-38	38-39	39-40	40-41	41-42	42-43	43-44
<b>Misc. Building Components</b>										
Exterior Door/Window Allowance (Partial Replace)										
Folding Partition - Meeting Room				4,473						
Refurbish Allowance - Clubhouse Restrooms	46,945									
Refurbish Allowance - Locker Rooms	146,973									
<b>Misc. Building Components Total:</b>	<b>193,918</b>			<b>4,473</b>						
<b>Roofing</b>										
Metal Roof - Clubhouse				270,940						
Metal Roof - Pool Slide Tower				4,504						
<b>Roofing Total:</b>				<b>275,444</b>						
<b>Cabinets &amp; Tops</b>										
Cabinets & Top - Outdoor Gathering										
Cabinets & Tops - Meeting Area										
Cabinets & Tops - Serving Room										
<b>Cabinets &amp; Tops Total:</b>										
<b>Exterior Painting</b>										
Painting - Clubhouse Siding & Trim										32,683
Painting - Pool Slide Stairs						6,151				
<b>Exterior Painting Total:</b>						<b>6,151</b>				<b>32,683</b>
<b>Flooring</b>										
Carpet - Clubhouse (replace with vinyl)										
Rubber Floor - Fitness Room										
Tile Floor - Serving Room										
Vinyl Plank Floor - Activity Room/Corridor										
Wood Floor - Family Gathering Room									18,723	
<b>Flooring Total:</b>									<b>18,723</b>	
<b>Furniture Fixtures &amp; Equipment</b>										
Access Control System										6,501
Ceiling Fans - Exterior			9,429							
Ceiling Fans - Family Gathering Room								2,584		

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

Description	34-35	35-36	36-37	37-38	38-39	39-40	40-41	41-42	42-43	43-44
<i>Furniture Fixtures &amp; Equipment continued...</i>										
Ceiling Fans - Fitness Center						2,413				
Fitness Equip. Allowance (partial replacement)	4,232	4,380	4,533	4,692	4,856	5,026	5,202	5,384	5,572	5,768
Fitness Equip. Replace Allowance										
Furniture Allowance - Clubhouse										
Office Furniture										
Pool/Patio Furniture Allowance (partial replaceme..	4,232	4,380	4,533	4,692	4,856	5,026	5,202	5,384	5,572	5,768
Pool/Patio Furniture Replacement Allowance										
Security Camera System Allowance			22,666							
<b>Furniture Fixtures &amp; Equipment Total:</b>	<b>8,464</b>	<b>8,760</b>	<b>41,162</b>	<b>9,384</b>	<b>9,712</b>	<b>12,465</b>	<b>10,404</b>	<b>13,352</b>	<b>17,646</b>	<b>11,535</b>
<b>HVAC Equipment</b>										
Air Handler (refurbished)						8,377				
HVAC Unit 1	11,849									
HVAC Unit 2										15,380
HVAC Unit 3 A Condensor			9,066							
HVAC Unit 3 B Condensor			5,440							
<b>HVAC Equipment Total:</b>	<b>11,849</b>		<b>14,506</b>			<b>8,377</b>				<b>15,380</b>
<b>Life Safety Systems</b>										
Fire Alarm Panel										
<b>Life Safety Systems Total:</b>										
<b>Playground</b>										
Playground Equipment Allowance									46,437	
Wood Benches/Tables										
<b>Playground Total:</b>									<b>46,437</b>	
<b>Sport Courts</b>										
Drinking Fountain										
Shade Fabric - Sport Courts			3,475							
Shade Structure Replacement - Sport Courts										
Sport Court Replacement										
Sport Court Resurfacing (color coat)						39,159				
<b>Sport Courts Total:</b>			<b>3,475</b>			<b>39,159</b>				

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

<b>Description</b>	<b>34-35</b>	<b>35-36</b>	<b>36-37</b>	<b>37-38</b>	<b>38-39</b>	<b>39-40</b>	<b>40-41</b>	<b>41-42</b>	<b>42-43</b>	<b>43-44</b>
<b>Swimming Pool</b>										
Concrete Pavers - Pool Deck/Patio										
Fiberglass Refurbish Allow - Pool Slide	40,907									
Filtration Equip Allowance (partial replacement)	4,232	4,380	4,533	4,692	4,856	5,026	5,202	5,384	5,572	5,768
Filtration System Refurishment Allowance									55,725	
Pool Lift										
Pool Resurfacing/Tile					190,423					
Pool Splash Equipment Allowance										
Refurbish Allowance - Pool Slide Frame	55,013									
Shade Fabric - Pool										
Shade Structure Replacement										
Splash Pad Equipment Allowance										
<b>Swimming Pool Total:</b>	<b>100,153</b>	<b>4,380</b>	<b>4,533</b>	<b>4,692</b>	<b>195,279</b>	<b>5,026</b>	<b>5,202</b>	<b>5,384</b>	<b>61,297</b>	<b>5,768</b>
<b>Operating Expense</b>										
Backflow Preventer Repair										
Electrical Panels/Disconnects										
Fire Detection Devices										
Flag Pole										
Grills										
Interior Painting - Clubhouse										
Laminated Beam Repair										
Message Board										
Painting - Entry Features										
Painting - Pool Equipment Yard										
Pendent Lights - Breezeway										
Refrigerator										
Splash Pad Coating/Repair										
Sport Court Nets/Equipment										
Trash Cans/ Misc. Site Furnishings										
Water Coolers - Clubhouse										
Water Heater - Clubhouse										

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

<b>Description</b>	<b>34-35</b>	<b>35-36</b>	<b>36-37</b>	<b>37-38</b>	<b>38-39</b>	<b>39-40</b>	<b>40-41</b>	<b>41-42</b>	<b>42-43</b>	<b>43-44</b>
<b>Components Not Included</b>										
Backflow Preventer Replacement	<i>Unfunded</i>									
Building Foundation/Frame	<i>Unfunded</i>									
Communication Wiring/Devices in Building	<i>Unfunded</i>									
Electrical Wiring/Devices in Building	<i>Unfunded</i>									
Light Poles (Concrete) - Parking Lot	<i>Unfunded</i>									
Siding/Trim Replacement	<i>Unfunded</i>									
Site Utilities	<i>Unfunded</i>									
Water/Sewer/Vent Piping In building	<i>Unfunded</i>									
<b>Components Removed</b>										
Wood Pergolas - Entry Signs	<i>Unfunded</i>									
<b>Year Total:</b>	<b>314,383</b>	<b>13,140</b>	<b>63,676</b>	<b>293,992</b>	<b>250,302</b>	<b>25,867</b>	<b>26,010</b>	<b>18,736</b>	<b>163,793</b>	<b>65,365</b>

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

	<b>44-45</b>	<b>45-46</b>	<b>46-47</b>	<b>47-48</b>	<b>48-49</b>	<b>49-50</b>	<b>50-51</b>	<b>51-52</b>	<b>52-53</b>	<b>53-54</b>
<b>Beginning Balance</b>	1,674,880	1,850,507	2,046,982	2,024,296	1,421,421	1,559,934	1,714,333	1,632,257	1,793,482	1,174,507
<b>Annual Assessment</b>	150,863	155,389	160,051	164,852	169,798	174,892	180,138	185,543	191,109	196,842
<b>Interest Earned</b>	53,898	59,621	58,960	41,401	45,435	49,932	47,541	52,237	34,209	39,025
<b>Expenditures</b>	29,134	18,535	241,696	809,128	76,720	70,425	309,756	76,555	844,293	70,509
<b>Fully Funded Reserves</b>	2,087,381	2,312,165	2,319,826	1,740,273	1,911,753	2,099,576	2,054,509	2,256,300	1,677,864	1,887,624
<b>Percent Fully Funded</b>	89%	89%	87%	82%	82%	82%	79%	79%	70%	71%
<b>Ending Balance</b>	1,850,507	2,046,982	2,024,296	1,421,421	1,559,934	1,714,333	1,632,257	1,793,482	1,174,507	1,339,866

**Description**

Misc. Site Components

Monument Sign (Large) Refurbishment

Monument Sign (Small) Refurbishment

**Misc. Site Components Total:**

Fence & Gates

Aluminum Fencing - Pool

164,956

Aluminum Gates/Fence- Entry

Chain Link Fence VC - Sport Courts

185,634

Chain Link Fence/Gates - Dumpster

Viny Ranch Fence - Tynes Blvd.

28,168

Vinyl Fencing - Pine Ridge Pkwy

**Fence & Gates Total:**

**193,123**

**185,634**

Parking Lots

Asphalt Resurfacing - Phase I

Asphalt Resurfacing - Phase II

102,571

Concrete Curbing Allow at Paving - Phase I

Concrete Curbing Allow at Paving - Phase II

8,383

**Parking Lots Total:**

**110,954**

Site Lighting

Decorative Light Poles - Parking Lot

Decorative Light Poles - Playground/Trail

Decorative Light Poles - Pool

Light Fixtures - Concrete Poles

**Site Lighting Total:**

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

Description	44-45	45-46	46-47	47-48	48-49	49-50	50-51	51-52	52-53	53-54
<b>Misc. Building Components</b>										
Exterior Door/Window Allowance (Partial Replace)									104,807	
Folding Partition - Meeting Room										
Refurbish Allowance - Clubhouse Restrooms										
Refurbish Allowance - Locker Rooms										
<b>Misc. Building Components Total:</b>									<b>104,807</b>	
<b>Roofing</b>										
Metal Roof - Clubhouse										
Metal Roof - Pool Slide Tower										
<b>Roofing Total:</b>										
<b>Cabinets &amp; Tops</b>										
Cabinets & Top - Outdoor Gathering				7,280						
Cabinets & Tops - Meeting Area										
Cabinets & Tops - Serving Room										
<b>Cabinets &amp; Tops Total:</b>				<b>7,280</b>						
<b>Exterior Painting</b>										
Painting - Clubhouse Siding & Trim										46,102
Painting - Pool Slide Stairs			8,100							
<b>Exterior Painting Total:</b>			<b>8,100</b>							<b>46,102</b>
<b>Flooring</b>										
Carpet - Clubhouse (replace with vinyl)										
Rubber Floor - Fitness Room										
Tile Floor - Serving Room										
Vinyl Plank Floor - Activity Room/Corridor										
Wood Floor - Family Gathering Room										
<b>Flooring Total:</b>										
<b>Furniture Fixtures &amp; Equipment</b>										
Access Control System										
Ceiling Fans - Exterior								15,797		
Ceiling Fans - Family Gathering Room										

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

Description	44-45	45-46	46-47	47-48	48-49	49-50	50-51	51-52	52-53	53-54
<i>Furniture Fixtures &amp; Equipment continued...</i>										
Ceiling Fans - Fitness Center										
Fitness Equip. Allowance (partial replacement)	5,969	6,178	6,395		6,850	7,090	7,338	7,595	7,861	8,136
Fitness Equip. Replace Allowance				88,245						
Furniture Allowance - Clubhouse						28,359				
Office Furniture						4,726				
Pool/Patio Furniture Allowance (partial replaceme..	5,969	6,178	6,395	6,618	6,850	7,090	7,338	7,595	7,861	8,136
Pool/Patio Furniture Replacement Allowance										
Security Camera System Allowance								37,974		
<b>Furniture Fixtures &amp; Equipment Total:</b>	<b>11,939</b>	<b>12,357</b>	<b>12,789</b>	<b>94,863</b>	<b>13,700</b>	<b>47,265</b>	<b>14,676</b>	<b>68,960</b>	<b>15,721</b>	<b>16,271</b>
<b>HVAC Equipment</b>										
Air Handler (refurbished)										
HVAC Unit 1			17,905							
HVAC Unit 2										
HVAC Unit 3 A Condensor					13,700					
HVAC Unit 3 B Condensor					8,220					
<b>HVAC Equipment Total:</b>			<b>17,905</b>		<b>21,920</b>					
<b>Life Safety Systems</b>										
Fire Alarm Panel							16,070			
<b>Life Safety Systems Total:</b>							<b>16,070</b>			
<b>Playground</b>										
Playground Equipment Allowance										
Wood Benches/Tables									12,577	
<b>Playground Total:</b>									<b>12,577</b>	
<b>Sport Courts</b>										
Drinking Fountain									12,577	
Shade Fabric - Sport Courts										
Shade Structure Replacement - Sport Courts					34,250					
Sport Court Replacement									505,117	
Sport Court Resurfacing (color coat)			51,566							
<b>Sport Courts Total:</b>			<b>51,566</b>		<b>34,250</b>				<b>517,694</b>	

**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

Description	44-45	45-46	46-47	47-48	48-49	49-50	50-51	51-52	52-53	53-54
<b>Swimming Pool</b>										
Concrete Pavers - Pool Deck/Patio				244,287						
Fiberglass Refurbish Allow - Pool Slide			61,814							
Filtration Equip Allowance (partial replacement)	5,969	6,178	6,395	6,618	6,850	7,090	7,338	7,595	7,861	8,136
Filtration System Refurishment Allowance										
Pool Lift	11,226									
Pool Resurfacing/Tile							287,743			
Pool Splash Equipment Allowance				44,122						
Refurbish Allowance - Pool Slide Frame			83,129							
Shade Fabric - Pool				15,222						
Shade Structure Replacement										
Splash Pad Equipment Allowance				92,657						
<b>Swimming Pool Total:</b>	<b>17,196</b>	<b>6,178</b>	<b>151,337</b>	<b>402,907</b>	<b>6,850</b>	<b>7,090</b>	<b>295,080</b>	<b>7,595</b>	<b>7,861</b>	<b>8,136</b>
<b>Operating Expense</b>										
Backflow Preventer Repair	<i>Unfunded</i>									
Electrical Panels/Disconnects	<i>Unfunded</i>									
Fire Detection Devices	<i>Unfunded</i>									
Flag Pole	<i>Unfunded</i>									
Grills	<i>Unfunded</i>									
Interior Painting - Clubhouse	<i>Unfunded</i>									
Laminated Beam Repair	<i>Unfunded</i>									
Message Board	<i>Unfunded</i>									
Painting - Entry Features	<i>Unfunded</i>									
Painting - Pool Equipment Yard	<i>Unfunded</i>									
Pendent Lights - Breezeway	<i>Unfunded</i>									
Refrigerator	<i>Unfunded</i>									
Splash Pad Coating/Repair	<i>Unfunded</i>									
Sport Court Nets/Equipment	<i>Unfunded</i>									
Trash Cans/ Misc. Site Furnishings	<i>Unfunded</i>									
Water Coolers - Clubhouse	<i>Unfunded</i>									
Water Heater - Clubhouse	<i>Unfunded</i>									



**Pine Ridge Plantation CDD  
Income & Expense Spreadsheet**

<b>Description</b>	<b>44-45</b>	<b>45-46</b>	<b>46-47</b>	<b>47-48</b>	<b>48-49</b>	<b>49-50</b>	<b>50-51</b>	<b>51-52</b>	<b>52-53</b>	<b>53-54</b>
<b>Components Not Included</b>										
Backflow Preventer Replacement	<i>Unfunded</i>									
Building Foundation/Frame	<i>Unfunded</i>									
Communication Wiring/Devices in Building	<i>Unfunded</i>									
Electrical Wiring/Devices in Building	<i>Unfunded</i>									
Light Poles (Concrete) - Parking Lot	<i>Unfunded</i>									
Siding/Trim Replacement	<i>Unfunded</i>									
Site Utilities	<i>Unfunded</i>									
Water/Sewer/Vent Piping In building	<i>Unfunded</i>									
<b>Components Removed</b>										
Wood Pergolas - Entry Signs	<i>Unfunded</i>									
<b>Year Total:</b>	<b>29,134</b>	<b>18,535</b>	<b>241,696</b>	<b>809,128</b>	<b>76,720</b>	<b>70,425</b>	<b>309,756</b>	<b>76,555</b>	<b>844,293</b>	<b>70,509</b>

**Pine Ridge Plantation CDD  
Annual Expenditure Detail**

Description	Expenditures
<b>Replacement Year 24-25</b>	
<b>Flooring</b>	
Carpet - Clubhouse (replace with vinyl)	3,780
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	3,000
Pool/Patio Furniture Allowance (partial replacement)	3,000
<b>HVAC Equipment</b>	
HVAC Unit 3 A Condensor	6,000
HVAC Unit 3 B Condensor	3,600
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	3,000
<b>Total for 2024 - 2025</b>	<u><b>\$22,380</b></u>
 <b>Replacement Year 25-26</b>	
<b>Misc. Site Components</b>	
Monument Sign (Large) Refurbishment	4,140
Monument Sign (Small) Refurbishment	2,070
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	3,105
Pool/Patio Furniture Allowance (partial replacement)	3,105
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	3,105
<b>Total for 2025 - 2026</b>	<u><b>\$15,525</b></u>
 <b>Replacement Year 26-27</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	3,214
Pool/Patio Furniture Allowance (partial replacement)	3,214
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	3,214
Pool Resurfacing/Tile	126,019
<b>Total for 2026 - 2027</b>	<u><b>\$135,660</b></u>
 <b>Replacement Year 27-28</b>	
<b>Cabinets &amp; Tops</b>	
Cabinets & Top - Outdoor Gathering	3,659

**Pine Ridge Plantation CDD  
Annual Expenditure Detail**

Description	Expenditures
<b><i>Replacement Year 27-28 continued...</i></b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Access Control System	3,881
Fitness Equip. Allowance (partial replacement)	3,326
Pool/Patio Furniture Allowance (partial replacement)	3,326
<b>Playground</b>	
Playground Equipment Allowance	27,718
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	3,326
Pool Splash Equipment Allowance	22,174
<b>Total for 2027 - 2028</b>	<b><u>\$67,410</u></b>
 <b>Replacement Year 28-29</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	3,443
Pool/Patio Furniture Allowance (partial replacement)	3,443
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	3,443
<b>Total for 2028 - 2029</b>	<b><u>\$10,328</u></b>
 <b>Replacement Year 29-30</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	3,563
Furniture Allowance - Clubhouse	14,252
Office Furniture	2,375
Pool/Patio Furniture Allowance (partial replacement)	3,563
<b>Life Safety Systems</b>	
Fire Alarm Panel	8,076
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	3,563
<b>Total for 2029 - 2030</b>	<b><u>\$35,393</u></b>
 <b>Replacement Year 30-31</b>	
<b>Exterior Painting</b>	
Painting - Pool Slide Stairs	4,671

**Pine Ridge Plantation CDD  
Annual Expenditure Detail**

Description	Expenditures
<b><i>Replacement Year 30-31 continued...</i></b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	3,688
Pool/Patio Furniture Allowance (partial replacement)	3,688
<b>Sport Courts</b>	
Sport Court Resurfacing (color coat)	29,738
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	3,688
<b>Total for 2030 - 2031</b>	<b><u>\$45,473</u></b>
 <b>Replacement Year 31-32</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	3,817
Pool/Patio Furniture Allowance (partial replacement)	3,817
<b>HVAC Equipment</b>	
HVAC Unit 2	10,178
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	3,817
<b>Total for 2031 - 2032</b>	<b><u>\$21,629</u></b>
 <b>Replacement Year 32-33</b>	
<b>Fence &amp; Gates</b>	
Chain Link Fence/Gates - Dumpster	3,034
Vinyl Fencing - Pine Ridge Pkwy	3,455
<b>Parking Lots</b>	
Asphalt Resurfacing - Phase I	66,367
Concrete Curbing Allow at Paving - Phase I	5,004
<b>Site Lighting</b>	
Decorative Light Poles - Parking Lot	22,122
Decorative Light Poles - Playground/Trail	36,871
Decorative Light Poles - Pool	41,084
<b>Cabinets &amp; Tops</b>	
Cabinets & Tops - Meeting Area	5,899
Cabinets & Tops - Serving Room	12,220

**Pine Ridge Plantation CDD  
Annual Expenditure Detail**

Description	Expenditures
<b><i>Replacement Year 32-33 continued...</i></b>	
<b>Flooring</b>	
Rubber Floor - Fitness Room	5,804
Tile Floor - Serving Room	4,365
Vinyl Plank Floor - Activity Room/Corridor	7,577
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	3,950
Pool/Patio Furniture Allowance (partial replacement)	3,950
Pool/Patio Furniture Replacement Allowance	55,306
<b>Playground</b>	
Wood Benches/Tables	6,321
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	3,950
Pool Lift	7,429
<b>Total for 2032 - 2033</b>	<b>\$294,711</b>
 <b>Replacement Year 33-34</b>	
<b>Exterior Painting</b>	
Painting - Clubhouse Siding & Trim	23,169
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	4,089
Pool/Patio Furniture Allowance (partial replacement)	4,089
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	4,089
Shade Structure Replacement	61,330
<b>Total for 2033 - 2034</b>	<b>\$96,766</b>
 <b>Replacement Year 34-35</b>	
<b>Misc. Building Components</b>	
Refurbish Allowance - Clubhouse Restrooms	46,945
Refurbish Allowance - Locker Rooms	146,973
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	4,232
Pool/Patio Furniture Allowance (partial replacement)	4,232

**Pine Ridge Plantation CDD  
Annual Expenditure Detail**

Description	Expenditures
<b><i>Replacement Year 34-35 continued...</i></b>	
<b>HVAC Equipment</b>	
HVAC Unit 1	11,849
<b>Swimming Pool</b>	
Fiberglass Refurbish Allow - Pool Slide	40,907
Filtration Equip Allowance (partial replacement)	4,232
Refurbish Allowance - Pool Slide Frame	55,013
<b>Total for 2034 - 2035</b>	<b><u>\$314,383</u></b>
 <b>Replacement Year 35-36</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	4,380
Pool/Patio Furniture Allowance (partial replacement)	4,380
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	4,380
<b>Total for 2035 - 2036</b>	<b><u>\$13,140</u></b>
 <b>Replacement Year 36-37</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Ceiling Fans - Exterior	9,429
Fitness Equip. Allowance (partial replacement)	4,533
Pool/Patio Furniture Allowance (partial replacement)	4,533
Security Camera System Allowance	22,666
<b>HVAC Equipment</b>	
HVAC Unit 3 A Condensor	9,066
HVAC Unit 3 B Condensor	5,440
<b>Sport Courts</b>	
Shade Fabric - Sport Courts	3,475
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	4,533
<b>Total for 2036 - 2037</b>	<b><u>\$63,676</u></b>
 <b>Replacement Year 37-38</b>	
<b>Misc. Building Components</b>	
Folding Partition - Meeting Room	4,473

**Pine Ridge Plantation CDD  
Annual Expenditure Detail**

Description	Expenditures
<b><i>Replacement Year 37-38 continued...</i></b>	
<b>Roofing</b>	
Metal Roof - Clubhouse	270,940
Metal Roof - Pool Slide Tower	4,504
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	4,692
Pool/Patio Furniture Allowance (partial replacement)	4,692
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	4,692
<b>Total for 2037 - 2038</b>	<b><u>\$293,992</u></b>
 <b>Replacement Year 38-39</b>	
<b>Exterior Painting</b>	
Painting - Pool Slide Stairs	6,151
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	4,856
Pool/Patio Furniture Allowance (partial replacement)	4,856
<b>Sport Courts</b>	
Sport Court Resurfacing (color coat)	39,159
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	4,856
Pool Resurfacing/Tile	190,423
<b>Total for 2038 - 2039</b>	<b><u>\$250,302</u></b>
 <b>Replacement Year 39-40</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Ceiling Fans - Fitness Center	2,413
Fitness Equip. Allowance (partial replacement)	5,026
Pool/Patio Furniture Allowance (partial replacement)	5,026
<b>HVAC Equipment</b>	
Air Handler (refurbished)	8,377
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	5,026
<b>Total for 2039 - 2040</b>	<b><u>\$25,867</u></b>

**Pine Ridge Plantation CDD  
Annual Expenditure Detail**

Description	Expenditures
<b>Replacement Year 40-41</b>	
<b>Misc. Site Components</b>	
Monument Sign (Large) Refurbishment	6,936
Monument Sign (Small) Refurbishment	3,468
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	5,202
Pool/Patio Furniture Allowance (partial replacement)	5,202
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	5,202
<b>Total for 2040 - 2041</b>	<b><u>\$26,010</u></b>
<b>Replacement Year 41-42</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Ceiling Fans - Family Gathering Room	2,584
Fitness Equip. Allowance (partial replacement)	5,384
Pool/Patio Furniture Allowance (partial replacement)	5,384
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	5,384
<b>Total for 2041 - 2042</b>	<b><u>\$18,736</u></b>
<b>Replacement Year 42-43</b>	
<b>Fence &amp; Gates</b>	
Aluminum Gates/Fence- Entry	7,801
<b>Site Lighting</b>	
Light Fixtures - Concrete Poles	11,888
<b>Flooring</b>	
Wood Floor - Family Gathering Room	18,723
<b>Furniture Fixtures &amp; Equipment</b>	
Access Control System	6,501
Fitness Equip. Allowance (partial replacement)	5,572
Pool/Patio Furniture Allowance (partial replacement)	5,572
<b>Playground</b>	
Playground Equipment Allowance	46,437
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	5,572



**Pine Ridge Plantation CDD  
Annual Expenditure Detail**

Description	Expenditures
<b><i>Replacement Year 42-43 continued...</i></b>	
Filtration System Refurishment Allowance	55,725
<b>Total for 2042 - 2043</b>	<b><u>\$163,793</u></b>
 <b>Replacement Year 43-44</b>	
<b>Exterior Painting</b>	
Painting - Clubhouse Siding & Trim	32,683
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	5,768
Pool/Patio Furniture Allowance (partial replacement)	5,768
<b>HVAC Equipment</b>	
HVAC Unit 2	15,380
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	5,768
<b>Total for 2043 - 2044</b>	<b><u>\$65,365</u></b>
 <b>Replacement Year 44-45</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	5,969
Pool/Patio Furniture Allowance (partial replacement)	5,969
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	5,969
Pool Lift	11,226
<b>Total for 2044 - 2045</b>	<b><u>\$29,134</u></b>
 <b>Replacement Year 45-46</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	6,178
Pool/Patio Furniture Allowance (partial replacement)	6,178
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	6,178
<b>Total for 2045 - 2046</b>	<b><u>\$18,535</u></b>
 <b>Replacement Year 46-47</b>	
<b>Exterior Painting</b>	
Painting - Pool Slide Stairs	8,100

**Pine Ridge Plantation CDD  
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 46-47 continued...</i>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	6,395
Pool/Patio Furniture Allowance (partial replacement)	6,395
<b>HVAC Equipment</b>	
HVAC Unit 1	17,905
<b>Sport Courts</b>	
Sport Court Resurfacing (color coat)	51,566
<b>Swimming Pool</b>	
Fiberglass Refurbish Allow - Pool Slide	61,814
Filtration Equip Allowance (partial replacement)	6,395
Refurbish Allowance - Pool Slide Frame	83,129
<b>Total for 2046 - 2047</b>	<b><u>\$241,696</u></b>
 <b>Replacement Year 47-48</b>	
<b>Fence &amp; Gates</b>	
Aluminum Fencing - Pool	164,956
Viny Ranch Fence - Tynes Blvd.	28,168
<b>Parking Lots</b>	
Asphalt Resurfacing - Phase II	102,571
Concrete Curbing Allow at Paving - Phase II	8,383
<b>Cabinets &amp; Tops</b>	
Cabinets & Top - Outdoor Gathering	7,280
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Replace Allowance	88,245
Pool/Patio Furniture Allowance (partial replacement)	6,618
<b>Swimming Pool</b>	
Concrete Pavers - Pool Deck/Patio	244,287
Filtration Equip Allowance (partial replacement)	6,618
Pool Splash Equipment Allowance	44,122
Shade Fabric - Pool	15,222
Splash Pad Equipment Allowance	92,657
<b>Total for 2047 - 2048</b>	<b><u>\$809,128</u></b>

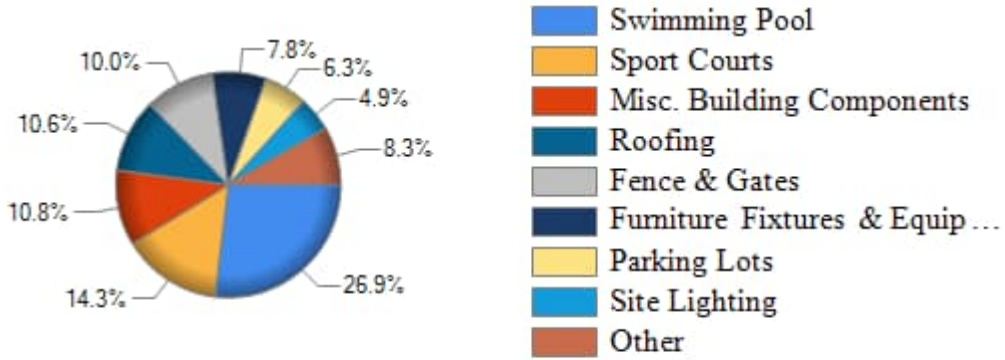
**Pine Ridge Plantation CDD  
Annual Expenditure Detail**

Description	Expenditures
<b>Replacement Year 48-49</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	6,850
Pool/Patio Furniture Allowance (partial replacement)	6,850
<b>HVAC Equipment</b>	
HVAC Unit 3 A Condensor	13,700
HVAC Unit 3 B Condensor	8,220
<b>Sport Courts</b>	
Shade Structure Replacement - Sport Courts	34,250
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	6,850
<b>Total for 2048 - 2049</b>	<b><u>\$76,720</u></b>
 <b>Replacement Year 49-50</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	7,090
Furniture Allowance - Clubhouse	28,359
Office Furniture	4,726
Pool/Patio Furniture Allowance (partial replacement)	7,090
<b>Life Safety Systems</b>	
Fire Alarm Panel	16,070
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	7,090
<b>Total for 2049 - 2050</b>	<b><u>\$70,425</u></b>
 <b>Replacement Year 50-51</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	7,338
Pool/Patio Furniture Allowance (partial replacement)	7,338
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	7,338
Pool Resurfacing/Tile	287,743
<b>Total for 2050 - 2051</b>	<b><u>\$309,756</u></b>

**Pine Ridge Plantation CDD  
Annual Expenditure Detail**

Description	Expenditures
<b>Replacement Year 51-52</b>	
<b>Furniture Fixtures &amp; Equipment</b>	
Ceiling Fans - Exterior	15,797
Fitness Equip. Allowance (partial replacement)	7,595
Pool/Patio Furniture Allowance (partial replacement)	7,595
Security Camera System Allowance	37,974
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	7,595
<b>Total for 2051 - 2052</b>	<b><u>\$76,555</u></b>
 <b>Replacement Year 52-53</b>	
<b>Fence &amp; Gates</b>	
Chain Link Fence VC - Sport Courts	185,634
<b>Misc. Building Components</b>	
Exterior Door/Window Allowance (Partial Replace)	104,807
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	7,861
Pool/Patio Furniture Allowance (partial replacement)	7,861
<b>Playground</b>	
Wood Benches/Tables	12,577
<b>Sport Courts</b>	
Drinking Fountain	12,577
Sport Court Replacement	505,117
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	7,861
<b>Total for 2052 - 2053</b>	<b><u>\$844,293</u></b>
 <b>Replacement Year 53-54</b>	
<b>Exterior Painting</b>	
Painting - Clubhouse Siding & Trim	46,102
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equip. Allowance (partial replacement)	8,136
Pool/Patio Furniture Allowance (partial replacement)	8,136
<b>Swimming Pool</b>	
Filtration Equip Allowance (partial replacement)	8,136
<b>Total for 2053 - 2054</b>	<b><u>\$70,509</u></b>

### Asset Current Cost by Category



**Pine Ridge Plantation CDD  
Component Inventory**

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
<b>Misc. Site Components</b>								
Monument Sign (Large) Refurbishment	2008	25-26	15	3	1	1 Lump Sum	4,000.00	4,000
Monument Sign (Small) Refurbishment	2008	25-26	15	3	1	1 Lump Sum	2,000.00	<u>2,000</u>
Misc. Site Components - Total								\$6,000
<b>Fence &amp; Gates</b>								
Aluminum Fencing - Pool	2023	47-48	25	0	23	804 Linear Feet	93.00	74,772
Aluminum Gates/Fence- Entry	2023	42-43	20	0	18	1 Lump Sum	4,200.00	4,200
Chain Link Fence VC - Sport Courts	2023	52-53	30	0	28	738 Linear Feet	96.00	70,848
Chain Link Fence/Gates - Dumpster	2008	32-33	25	0	8	48 Linear Feet	48.00	2,304
Viny Ranch Fence - Tynes Blvd.	2023	47-48	25	0	23	304 Linear Feet	42.00	12,768
Vinyl Fencing - Pine Ridge Pkwy	2008	32-33	25	0	8	82 Linear Feet	32.00	<u>2,624</u>
Fence & Gates - Total								\$167,516
<b>Parking Lots</b>								
Asphalt Resurfacing - Phase I	2008	32-33	25	0	8	2,400 Square Yards	21.00	50,400
Asphalt Resurfacing - Phase II	2023	47-48	25	0	23	2,214 Square Yards	21.00	46,494
Concrete Curbing Allow at Paving - Phase I	2008	32-33	25	0	8	100 Linear Feet	38.00	3,800
Concrete Curbing Allow at Paving - Phase II	2023	47-48	25	0	23	100 Linear Feet	38.00	<u>3,800</u>
Parking Lots - Total								\$104,494
<b>Site Lighting</b>								
Decorative Light Poles - Parking Lot	2008	32-33	25	0	8	6 Each	2,800.00	16,800
Decorative Light Poles - Playground/Trail	2008	32-33	25	0	8	10 Each	2,800.00	28,000
Decorative Light Poles - Pool	2008	32-33	25	0	8	8 Each	3,900.00	31,200
Light Fixtures - Concrete Poles	2023	42-43	20	0	18	8 Each	800.00	<u>6,400</u>
Site Lighting - Total								\$82,400
<b>Misc. Building Components</b>								
Exterior Door/Window Allowance (Partial R..	2008	52-53	45	0	28	1 Lump Sum	40,000.00	40,000
Folding Partition - Meeting Room	2008	37-38	30	0	13	13 Linear Feet	220.00	2,860
Refurbish Allowance - Clubhouse Restrooms	2008	34-35	25	2	10	260 Square Feet	128.00	33,280
Refurbish Allowance - Locker Rooms	2008	34-35	25	2	10	814 Square Feet	128.00	<u>104,192</u>
Misc. Building Components - Total								\$180,332
<b>Roofing</b>								
Metal Roof - Clubhouse	2008	37-38	30	0	13	12,200 Square Feet	14.20	173,240
Metal Roof - Pool Slide Tower	2008	37-38	30	0	13	80 Square Feet	36.00	<u>2,880</u>
Roofing - Total								\$176,120
<b>Cabinets &amp; Tops</b>								
Cabinets & Top - Outdoor Gathering	2008	27-28	20	0	3	15 Linear Feet	220.00	3,300
Cabinets & Tops - Meeting Area	2008	32-33	25	0	8	14 Linear Feet	320.00	4,480
Cabinets & Tops - Serving Room	2008	32-33	25	0	8	29 Linear Feet	320.00	<u>9,280</u>
Cabinets & Tops - Total								\$17,060

**Pine Ridge Plantation CDD  
Component Inventory**

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
<b>Exterior Painting</b>								
Painting - Clubhouse Siding & Trim	2024	33-34	10	0	9	1 Lump Sum	17,000.00	17,000
Painting - Pool Slide Stairs	2023	30-31	8	0	6	1 Lump Sum	3,800.00	3,800
Exterior Painting - Total								<u>\$20,800</u>
<b>Flooring</b>								
Carpet - Clubhouse (replace with vinyl)	2008	24-25	8	0	0	450 Square Feet	8.40	3,780
Rubber Floor - Fitness Room	2008	32-33	25	0	8	76 Square Yards	58.00	4,408
Tile Floor - Serving Room	2008	32-33	25	0	8	260 Square Feet	12.75	3,315
Vinyl Plank Floor - Activity Room/Corridor	2008	32-33	25	0	8	685 Square Feet	8.40	5,754
Wood Floor - Family Gathering Room	2008	42-43	35	0	18	840 Square Feet	12.00	10,080
Flooring - Total								<u>\$27,337</u>
<b>Furniture Fixtures &amp; Equipment</b>								
Access Control System	2008	27-28	15	5	3	1 Lump Sum	3,500.00	3,500
Ceiling Fans - Exterior	2022	36-37	15	0	12	13 Each	480.00	6,240
Ceiling Fans - Family Gathering Room	2022	41-42	20	0	17	3 Each	480.00	1,440
Ceiling Fans - Fitness Center	2022	39-40	15	3	15	3 Each	480.00	1,440
Fitness Equip. Allowance (partial replaceme..	2008	24-25	1	0	0	1 Lump Sum	3,000.00	3,000
Fitness Equip. Replace Allowance	2008	47-48	40	0	23	1 Lump Sum	40,000.00	40,000
Furniture Allowance - Clubhouse	2008	29-30	20	2	5	1 Lump Sum	12,000.00	12,000
Office Furniture	2008	29-30	20	2	5	1 Lump Sum	2,000.00	2,000
Pool/Patio Furniture Allowance (partial repl.	2008	24-25	1	0	0	1 Lump Sum	3,000.00	3,000
Pool/Patio Furniture Replacement Allowance	2008	32-33	25	0	8	1 Lump Sum	42,000.00	42,000
Security Camera System Allowance	2022	36-37	15	0	12	1 Lump Sum	15,000.00	15,000
Furniture Fixtures & Equipment - Total								<u>\$129,620</u>
<b>HVAC Equipment</b>								
Air Handler (refurbished)	2019	39-40	20	0	15	1 Lump Sum	5,000.00	5,000
HVAC Unit 1	2023	34-35	12	0	10	7 Tons	1,200.00	8,400
HVAC Unit 2	2019	31-32	12	0	7	5 Tons	1,600.00	8,000
HVAC Unit 3 A Condensor	2008	24-25	12	0	0	5 Tons	1,200.00	6,000
HVAC Unit 3 B Condensor	2008	24-25	12	0	0	3 Tons	1,200.00	3,600
HVAC Equipment - Total								<u>\$31,000</u>
<b>Life Safety Systems</b>								
Fire Alarm Panel	2008	29-30	20	2	5	1 Lump Sum	6,800.00	6,800
Life Safety Systems - Total								<u>\$6,800</u>
<b>Playground</b>								
Playground Equipment Allowance	2013	27-28	15	0	3	1 Lump Sum	25,000.00	25,000
Wood Benches/Tables	2013	32-33	20	0	8	4 Each	1,200.00	4,800
Playground - Total								<u>\$29,800</u>

**Pine Ridge Plantation CDD  
Component Inventory**

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
<b>Sport Courts</b>								
Drinking Fountain	2023	52-53	30	0	28	1 Each	4,800.00	4,800
Shade Fabric - Sport Courts	2023	36-37	14	0	12	1 Each	2,300.00	2,300
Shade Structure Replacement - Sport Courts	2023	48-49	26	0	24	1 Each	15,000.00	15,000
Sport Court Replacement	2023	52-53	30	0	28	2,520 Square Yards	76.50	192,780
Sport Court Resurfacing (color coat)	2023	30-31	8	0	6	2,520 Square Yards	9.60	<u>24,192</u>
Sport Courts - Total								\$239,072
<b>Swimming Pool</b>								
Concrete Pavers - Pool Deck/Patio	2008	47-48	40	0	23	14,570 Square Feet	7.60	110,732
Fiberglass Refurbish Allow - Pool Slide	2023	34-35	12	0	10	1 Lump Sum	29,000.00	29,000
Filtration Equip Allowance (partial replace..	2008	24-25	1	0	0	1 Lump Sum	3,000.00	3,000
Filtration System Refurishment Allowance	2008	42-43	35	0	18	1 Lump Sum	30,000.00	30,000
Pool Lift	2021	32-33	12	0	8	1 Each	5,642.00	5,642
Pool Resurfacing/Tile	2015	26-27	12	0	2	3,460 Square Feet	34.00	117,640
Pool Splash Equipment Allowance	2008	27-28	20	0	3	1 Lump Sum	20,000.00	20,000
Refurbish Allowance - Pool Slide Frame	2023	34-35	12	0	10	1 Lump Sum	39,000.00	39,000
Shade Fabric - Pool	2024	47-48	14	10	23	3 Each	2,300.00	6,900
Shade Structure Replacement	2008	33-34	26	0	9	3 Each	15,000.00	45,000
Splash Pad Equipment Allowance	2023	47-48	25	0	23	1 Lump Sum	42,000.00	<u>42,000</u>
Swimming Pool - Total								\$448,914
<b>Operating Expense</b>								
Backflow Preventer Repair	<i>Unfunded</i>							
Electrical Panels/Disconnects	<i>Unfunded</i>							
Fire Detection Devices	<i>Unfunded</i>							
Flag Pole	<i>Unfunded</i>							
Grills	<i>Unfunded</i>							
Interior Painting - Clubhouse	<i>Unfunded</i>							
Laminated Beam Repair	<i>Unfunded</i>							
Message Board	<i>Unfunded</i>							
Painting - Entry Features	<i>Unfunded</i>							
Painting - Pool Equipment Yard	<i>Unfunded</i>							
Pendent Lights - Breezeway	<i>Unfunded</i>							
Refrigerator	<i>Unfunded</i>							
Splash Pad Coating/Repair	<i>Unfunded</i>							
Sport Court Nets/Equipment	<i>Unfunded</i>							
Trash Cans/ Misc. Site Furnishings	<i>Unfunded</i>							
Water Coolers - Clubhouse	<i>Unfunded</i>							
Water Heater - Clubhouse	<i>Unfunded</i>							
Operating Expense - Total								
<b>Components Not Included</b>								
Backflow Preventer Replacement	<i>Unfunded</i>							
Building Foundation/Frame	<i>Unfunded</i>							



**Pine Ridge Plantation CDD  
Component Inventory**

Description	<i>Date in Service</i>	<i>Replacement Year</i>	<i>Useful Adjustment</i>	<i>Remaining</i>	<i>Units</i>	<i>Unit Cost</i>	<i>Current Cost</i>
<i>Components Not Included continued...</i>							
Communication Wiring/Devices in Building							<i>Unfunded</i>
Electrical Wiring/Devices in Building							<i>Unfunded</i>
Light Poles (Concrete) - Parking Lot							<i>Unfunded</i>
Siding/Trim Replacement							<i>Unfunded</i>
Site Utilities							<i>Unfunded</i>
Water/Sewer/Vent Piping In building							<i>Unfunded</i>
Components Not Included - Total							
 <b>Components Removed</b>							
Wood Pergolas - Entry Signs							<i>Unfunded</i>
Components Removed - Total							
 Total Asset Summary							<u>\$1,667,265</u>

**Pine Ridge Plantation CDD  
Component Detail Index**

Asset ID	Description	Replacement	Page
<b>Misc. Site Components</b>			
1005	Monument Sign (Large) Refurbishment	25-26	5-9
1006	Monument Sign (Small) Refurbishment	25-26	5-9
<b>Fence &amp; Gates</b>			
1047	Aluminum Fencing - Pool	47-48	5-11
1049	Aluminum Gates/Fence- Entry	42-43	5-11
	Chain Link Fence VC - Sport Courts	52-53	5-12
1051	Chain Link Fence/Gates - Dumpster	32-33	5-12
1048	Viny Ranch Fence - Tynes Blvd.	47-48	5-13
1050	Vinyl Fencing - Pine Ridge Pkwy	32-33	5-13
<b>Parking Lots</b>			
1001	Asphalt Resurfacing - Phase I	32-33	5-14
1001	Asphalt Resurfacing - Phase II	47-48	5-14
1002	Concrete Curbing Allow at Paving - Phase I	32-33	5-15
1002	Concrete Curbing Allow at Paving - Phase II	47-48	5-15
<b>Site Lighting</b>			
1070	Decorative Light Poles - Parking Lot	32-33	5-16
1062	Decorative Light Poles - Playground/Trail	32-33	5-16
1069	Decorative Light Poles - Pool	32-33	5-17
1071	Light Fixtures - Concrete Poles	42-43	5-17
<b>Misc. Building Components</b>			
	Exterior Door/Window Allowance (Partial Replace)	52-53	5-18
1013	Folding Partition - Meeting Room	37-38	5-18
	Refurbish Allowance - Clubhouse Restrooms	34-35	5-19
	Refurbish Allowance - Locker Rooms	34-35	5-19
<b>Roofing</b>			
1073	Metal Roof - Clubhouse	37-38	5-21
1072	Metal Roof - Pool Slide Tower	37-38	5-21
<b>Cabinets &amp; Tops</b>			
1089	Cabinets & Top - Outdoor Gathering	27-28	5-23
1085	Cabinets & Tops - Meeting Area	32-33	5-23
1086	Cabinets & Tops - Serving Room	32-33	5-24

**Pine Ridge Plantation CDD  
Component Detail Index**

Asset ID	Description	Replacement	Page
<b>Exterior Painting</b>			
1075	Painting - Clubhouse Siding & Trim	33-34	5-25
1077	Painting - Pool Slide Stairs	30-31	5-25
<b>Flooring</b>			
1040	Carpet - Clubhouse (replace with vinyl)	24-25	5-26
1041	Rubber Floor - Fitness Room	32-33	5-26
1045	Tile Floor - Serving Room	32-33	5-27
1043	Vinyl Plank Floor - Activity Room/Corridor	32-33	5-27
1044	Wood Floor - Family Gathering Room	42-43	5-27
<b>Furniture Fixtures &amp; Equipment</b>			
1065	Access Control System	27-28	5-29
1064	Ceiling Fans - Exterior	36-37	5-29
1067	Ceiling Fans - Family Gathering Room	41-42	5-29
1063	Ceiling Fans - Fitness Center	39-40	5-30
1029	Fitness Equip. Allowance (partial replacement)	24-25	5-30
1029	Fitness Equip. Replace Allowance	47-48	5-31
	Furniture Allowance - Clubhouse	29-30	5-32
1028	Office Furniture	29-30	5-32
1030	Pool/Patio Furniture Allowance (partial replacement)	24-25	5-33
1030	Pool/Patio Furniture Replacement Allowance	32-33	5-33
1066	Security Camera System Allowance	36-37	5-34
<b>HVAC Equipment</b>			
1059	Air Handler (refurbished)	39-40	5-35
1061	HVAC Unit 1	34-35	5-35
1060	HVAC Unit 2	31-32	5-36
1060	HVAC Unit 3 A Condensor	24-25	5-36
1060	HVAC Unit 3 B Condensor	24-25	5-36
<b>Life Safety Systems</b>			
1068	Fire Alarm Panel	29-30	5-37
<b>Playground</b>			
1036	Playground Equipment Allowance	27-28	5-38
1035	Wood Benches/Tables	32-33	5-38

**Pine Ridge Plantation CDD  
Component Detail Index**

Asset ID	Description	Replacement	Page
<b>Sport Courts</b>			
	Drinking Fountain	52-53	5-39
1022	Shade Fabric - Sport Courts	36-37	5-39
	Shade Structure Replacement - Sport Courts	48-49	5-40
	Sport Court Replacement	52-53	5-40
	Sport Court Resurfacing (color coat)	30-31	5-41
<b>Swimming Pool</b>			
	Concrete Pavers - Pool Deck/Patio	47-48	5-42
1020	Fiberglass Refurbish Allow - Pool Slide	34-35	5-42
1025	Filtration Equip Allowance (partial replacement)	24-25	5-43
1025	Filtration System Refurishment Allowance	42-43	5-43
1021	Pool Lift	32-33	5-44
1018	Pool Resurfacing/Tile	26-27	5-44
1017	Pool Splash Equipment Allowance	27-28	5-45
1024	Refurbish Allowance - Pool Slide Frame	34-35	5-45
1022	Shade Fabric - Pool	47-48	5-46
1023	Shade Structure Replacement	33-34	5-46
	Splash Pad Equipment Allowance	47-48	5-47
<b>Operating Expense</b>			
	Backflow Preventer Repair	24-25	5-48
	Electrical Panels/Disconnects	24-25	5-48
1071	Fire Detection Devices	24-25	5-49
	Flag Pole	24-25	5-49
	Grills	24-25	5-49
1074	Interior Painting - Clubhouse	24-25	5-50
	Laminated Beam Repair	24-25	5-50
	Message Board	24-25	5-51
1081	Painting - Entry Features	24-25	5-51
1078	Painting - Pool Equipment Yard	24-25	5-51
	Pendent Lights - Breezeway	24-25	5-52
1034	Refrigerator	24-25	5-52
	Splash Pad Coating/Repair	24-25	5-53
	Sport Court Nets/Equipment	24-25	5-53
	Trash Cans/ Misc. Site Furnishings	24-25	5-54
1053	Water Coolers - Clubhouse	24-25	5-54
1057	Water Heater - Clubhouse	24-25	5-55

**Pine Ridge Plantation CDD  
Component Detail Index**

Asset ID	Description	Replacement	Page
<b>Components Not Included</b>			
	Backflow Preventer Replacement	24-25	5-56
1071	Building Foundation/Frame	24-25	5-56
1071	Communication Wiring/Devices in Building	24-25	5-56
1071	Electrical Wiring/Devices in Building	24-25	5-57
1071	Light Poles (Concrete) - Parking Lot	24-25	5-57
1071	Siding/Trim Replacement	24-25	5-57
1071	Site Utilities	24-25	5-58
1071	Water/Sewer/Vent Piping In building	24-25	5-58
<b>Components Removed</b>			
1004	Wood Pergolas - Entry Signs	24-25	5-59
	Total Funded Assets	67	
	Total Unfunded Assets	<u>26</u>	
	Total Assets	93	

**Pine Ridge Plantation CDD  
Component Detail**

**Monument Sign (Large) Refurbishment - 2025**

Asset ID	1005	1 Lump Sum	@ \$4,000.00
		Asset Actual Cost	\$4,000.00
		Percent Replacement	100%
Category	Misc. Site Components	Future Cost	\$4,140.00
Placed in Service	June 2008		
Useful Life	15		
Adjustment	3		
Replacement Year	25-26		
Remaining Life	1		



**Monument Sign (Small) Refurbishment - 2025**

Asset ID	1006	1 Lump Sum	@ \$2,000.00
		Asset Actual Cost	\$2,000.00
		Percent Replacement	100%
Category	Misc. Site Components	Future Cost	\$2,070.00
Placed in Service	June 2008		
Useful Life	15		
Adjustment	3		
Replacement Year	25-26		
Remaining Life	1		

**Pine Ridge Plantation CDD  
Component Detail**

*Monument Sign (Small) Refurbishment continued...*



**Pine Ridge Plantation CDD  
Component Detail**

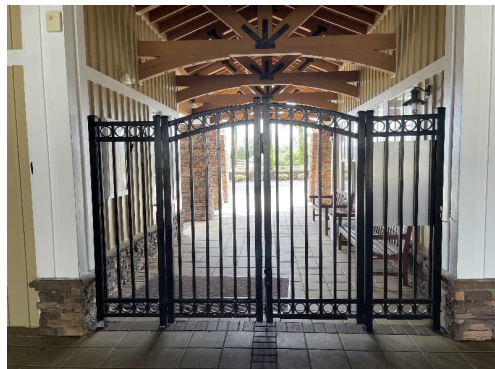
**Aluminum Fencing - Pool - 2047**

Asset ID	1047	804 Linear Feet	@ \$93.00
		Asset Actual Cost	\$74,772.00
Category	Fence & Gates	Percent Replacement	100%
Placed in Service	March 2023	Future Cost	\$164,955.59
Useful Life	25		
Replacement Year	47-48		
Remaining Life	23		



**Aluminum Gates/Fence- Entry - 2042**

Asset ID	1049	1 Lump Sum	@ \$4,200.00
		Asset Actual Cost	\$4,200.00
Category	Fence & Gates	Percent Replacement	100%
Placed in Service	June 2023	Future Cost	\$7,801.45
Useful Life	20		
Replacement Year	42-43		
Remaining Life	18		





**Pine Ridge Plantation CDD  
Component Detail**

**Chain Link Fence VC - Sport Courts - 2052**

Asset ID		738 Linear Feet	@ \$96.00
		Asset Actual Cost	\$70,848.00
		Percent Replacement	100%
Category	Fence & Gates	Future Cost	\$185,633.94
Placed in Service	June 2023		
Useful Life	30		
Replacement Year	52-53		
Remaining Life	28		



**Chain Link Fence/Gates - Dumpster - 2032**

Asset ID	1051	48 Linear Feet	@ \$48.00
		Asset Actual Cost	\$2,304.00
		Percent Replacement	100%
Category	Fence & Gates	Future Cost	\$3,033.93
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	8		



**Pine Ridge Plantation CDD  
Component Detail**

**Viny Ranch Fence - Tynes Blvd. - 2047**

Asset ID	1048	304 Linear Feet	@ \$42.00
		Asset Actual Cost	\$12,768.00
		Percent Replacement	100%
Category	Fence & Gates	Future Cost	\$28,167.67
Placed in Service	March 2023		
Useful Life	25		
Replacement Year	47-48		
Remaining Life	23		



**Vinyl Fencing - Pine Ridge Pkwy - 2032**

Asset ID	1050	82 Linear Feet	@ \$32.00
		Asset Actual Cost	\$2,624.00
		Percent Replacement	100%
Category	Fence & Gates	Future Cost	\$3,455.31
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	8		



**Pine Ridge Plantation CDD  
Component Detail**

**Asphalt Resurfacing - Phase I - 2032**

Asset ID	1001	2,400 Square Yards	@ \$21.00
		Asset Actual Cost	\$50,400.00
		Percent Replacement	100%
Category	Parking Lots	Future Cost	\$66,367.18
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	8		



**Asphalt Resurfacing - Phase II - 2047**

Asset ID	1001	2,214 Square Yards	@ \$21.00
		Asset Actual Cost	\$46,494.00
		Percent Replacement	100%
Category	Parking Lots	Future Cost	\$102,571.09
Placed in Service	June 2023		
Useful Life	25		
Replacement Year	47-48		
Remaining Life	23		



**Pine Ridge Plantation CDD  
Component Detail**

**Concrete Curbing Allow at Paving - Phase I - 2032**

Asset ID	1002	100 Linear Feet	@ \$38.00
		Asset Actual Cost	\$3,800.00
		Percent Replacement	100%
Category	Parking Lots	Future Cost	\$5,003.87
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	8		



**Concrete Curbing Allow at Paving - Phase II - 2047**

Asset ID	1002	100 Linear Feet	@ \$38.00
		Asset Actual Cost	\$3,800.00
		Percent Replacement	100%
Category	Parking Lots	Future Cost	\$8,383.23
Placed in Service	June 2023		
Useful Life	25		
Replacement Year	47-48		
Remaining Life	23		



**Pine Ridge Plantation CDD  
Component Detail**

**Decorative Light Poles - Parking Lot - 2032**

Asset ID	1070	6 Each	@ \$2,800.00
		Asset Actual Cost	\$16,800.00
		Percent Replacement	100%
Category	Site Lighting	Future Cost	\$22,122.39
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	8		



**Decorative Light Poles - Playground/Trail - 2032**

Asset ID	1062	10 Each	@ \$2,800.00
		Asset Actual Cost	\$28,000.00
		Percent Replacement	100%
Category	Site Lighting	Future Cost	\$36,870.65
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	8		



**Pine Ridge Plantation CDD  
Component Detail**

**Decorative Light Poles - Pool - 2032**

Asset ID	1069	8 Each	@ \$3,900.00
Category	Site Lighting	Asset Actual Cost	\$31,200.00
Placed in Service	June 2008	Percent Replacement	100%
Useful Life	25	Future Cost	\$41,084.44
Replacement Year	32-33		
Remaining Life	8		



**Light Fixtures - Concrete Poles - 2042**

Asset ID	1071	8 Each	@ \$800.00
Category	Site Lighting	Asset Actual Cost	\$6,400.00
Placed in Service	June 2023	Percent Replacement	100%
Useful Life	20	Future Cost	\$11,887.93
Replacement Year	42-43		
Remaining Life	18		



**Pine Ridge Plantation CDD  
Component Detail**

**Exterior Door/Window Allowance (Partial Replace) - 2052**

Asset ID		1 Lump Sum	@ \$40,000.00
		Asset Actual Cost	\$40,000.00
		Percent Replacement	100%
Category	Misc. Building Components	Future Cost	\$104,806.88
Placed in Service	June 2008		
Useful Life	45		
Replacement Year	52-53		
Remaining Life	28		



**Folding Partition - Meeting Room - 2037**

Asset ID	1013	13 Linear Feet	@ \$220.00
		Asset Actual Cost	\$2,860.00
		Percent Replacement	100%
Category	Misc. Building Components	Future Cost	\$4,472.91
Placed in Service	June 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	13		

**Pine Ridge Plantation CDD  
Component Detail**

**Refurbish Allowance - Clubhouse Restrooms - 2034**

Asset ID	260 Square Feet	@ \$128.00
	Asset Actual Cost	\$33,280.00
	Percent Replacement	100%
Category: Misc. Building Components	Future Cost	\$46,944.73
Placed in Service	June 2008	
Useful Life	25	
Adjustment	2	
Replacement Year	34-35	
Remaining Life	10	



**Refurbish Allowance - Locker Rooms - 2034**

Asset ID	814 Square Feet	@ \$128.00
	Asset Actual Cost	\$104,192.00
	Percent Replacement	100%
Category: Misc. Building Components	Future Cost	\$146,973.11
Placed in Service	June 2008	
Useful Life	25	
Adjustment	2	
Replacement Year	34-35	
Remaining Life	10	



**Pine Ridge Plantation CDD  
Component Detail**

*Refurbish Allowance - Locker Rooms continued...*



**Pine Ridge Plantation CDD  
Component Detail**

**Metal Roof - Clubhouse - 2037**

Asset ID	1073	12,200 Square Feet	@ \$14.20
Category	Roofing	Asset Actual Cost	\$173,240.00
Placed in Service	June 2008	Percent Replacement	100%
Useful Life	30	Future Cost	\$270,939.75
Replacement Year	37-38		
Remaining Life	13		



Metal is discolored from previous cleaning. Recommend inspection, cleaning and repair as needed.

**Metal Roof - Pool Slide Tower - 2037**

Asset ID	1072	80 Square Feet	@ \$36.00
Category	Roofing	Asset Actual Cost	\$2,880.00
Placed in Service	June 2008	Percent Replacement	100%
Useful Life	30	Future Cost	\$4,504.19
Replacement Year	37-38		
Remaining Life	13		

**Pine Ridge Plantation CDD  
Component Detail**

*Metal Roof - Pool Slide Tower continued...*



**Pine Ridge Plantation CDD  
Component Detail**

**Cabinets & Top - Outdoor Gathering - 2027**

Asset ID	1089	15 Linear Feet	@ \$220.00
Category	Cabinets & Tops	Asset Actual Cost	\$3,300.00
Placed in Service	June 2008	Percent Replacement	100%
Useful Life	20	Future Cost	\$3,658.77
Replacement Year	27-28		
Remaining Life	3		



**Cabinets & Tops - Meeting Area - 2032**

Asset ID	1085	14 Linear Feet	@ \$320.00
Category	Cabinets & Tops	Asset Actual Cost	\$4,480.00
Placed in Service	June 2008	Percent Replacement	100%
Useful Life	25	Future Cost	\$5,899.30
Replacement Year	32-33		
Remaining Life	8		



**Pine Ridge Plantation CDD  
Component Detail**

**Cabinets & Tops - Serving Room - 2032**

Asset ID	1086	29 Linear Feet	@ \$320.00
		Asset Actual Cost	\$9,280.00
		Percent Replacement	100%
Category	Cabinets & Tops	Future Cost	\$12,219.99
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	8		



**Pine Ridge Plantation CDD  
Component Detail**

**Painting - Clubhouse Siding & Trim - 2033**

Asset ID	1075	1 Lump Sum	@ \$17,000.00
		Asset Actual Cost	\$17,000.00
		Percent Replacement	100%
Category	Exterior Painting	Future Cost	\$23,169.25
Placed in Service	March 2024		
Useful Life	10		
Replacement Year	33-34		
Remaining Life	9		



**Painting - Pool Slide Stairs - 2030**

Asset ID	1077	1 Lump Sum	@ \$3,800.00
		Asset Actual Cost	\$3,800.00
		Percent Replacement	100%
Category	Exterior Painting	Future Cost	\$4,671.17
Placed in Service	March 2023		
Useful Life	8		
Replacement Year	30-31		
Remaining Life	6		



**Pine Ridge Plantation CDD  
Component Detail**

**Carpet - Clubhouse (replace with vinyl) - 2024**

Asset ID	1040	450 Square Feet	@ \$8.40
		Asset Actual Cost	\$3,780.00
		Percent Replacement	100%
Category	Flooring	Future Cost	\$3,780.00
Placed in Service	June 2008		
Useful Life	8		
Replacement Year	24-25		
Remaining Life	0		



**Rubber Floor - Fitness Room - 2032**

Asset ID	1041	76 Square Yards	@ \$58.00
		Asset Actual Cost	\$4,408.00
		Percent Replacement	100%
Category	Flooring	Future Cost	\$5,804.49
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	8		



**Pine Ridge Plantation CDD  
Component Detail**

**Tile Floor - Serving Room - 2032**

		260 Square Feet	@ \$12.75
Asset ID	1045	Asset Actual Cost	\$3,315.00
		Percent Replacement	100%
Category	Flooring	Future Cost	\$4,365.22
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	8		

**Vinyl Plank Floor - Activity Room/Corridor - 2032**

		685 Square Feet	@ \$8.40
Asset ID	1043	Asset Actual Cost	\$5,754.00
		Percent Replacement	100%
Category	Flooring	Future Cost	\$7,576.92
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	8		



**Wood Floor - Family Gathering Room - 2042**

		840 Square Feet	@ \$12.00
Asset ID	1044	Asset Actual Cost	\$10,080.00
		Percent Replacement	100%
Category	Flooring	Future Cost	\$18,723.49
Placed in Service	June 2008		
Useful Life	35		
Replacement Year	42-43		
Remaining Life	18		



**Pine Ridge Plantation CDD  
Component Detail**

*Wood Floor - Family Gathering Room continued...*



**Pine Ridge Plantation CDD  
Component Detail**

**Access Control System - 2027**

Asset ID	1065	1 Lump Sum	@ \$3,500.00
		Asset Actual Cost	\$3,500.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$3,880.51
Placed in Service	June 2008		
Useful Life	15		
Adjustment	5		
Replacement Year	27-28		
Remaining Life	3		

**Ceiling Fans - Exterior - 2036**

Asset ID	1064	13 Each	@ \$480.00
		Asset Actual Cost	\$6,240.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$9,429.07
Placed in Service	June 2022		
Useful Life	15		
Replacement Year	36-37		
Remaining Life	12		



**Ceiling Fans - Family Gathering Room - 2041**

Asset ID	1067	3 Each	@ \$480.00
		Asset Actual Cost	\$1,440.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$2,584.33
Placed in Service	June 2022		
Useful Life	20		
Replacement Year	41-42		
Remaining Life	17		

**Pine Ridge Plantation CDD  
Component Detail**

*Ceiling Fans - Family Gathering Room continued...*



**Ceiling Fans - Fitness Center - 2039**

Asset ID	1063	3 Each	@ \$480.00
		Asset Actual Cost	\$1,440.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$2,412.50
Placed in Service	June 2022		
Useful Life	15		
Adjustment	3		
Replacement Year	39-40		
Remaining Life	15		

**Fitness Equip. Allowance (partial replacement) - 2024**

Asset ID	1029	1 Lump Sum	@ \$3,000.00
		Asset Actual Cost	\$3,000.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$3,000.00
Placed in Service	June 2008		
Useful Life	1		
Replacement Year	24-25		
Remaining Life	0		

**Pine Ridge Plantation CDD  
Component Detail**

*Fitness Equip. Allowance (partial replacement) continued...*



**Fitness Equip. Replace Allowance - 2047**

Asset ID	1029	1 Lump Sum	@ \$40,000.00
		Asset Actual Cost	\$40,000.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$88,244.58
Placed in Service	June 2008		
Useful Life	40		
Replacement Year	47-48		
Remaining Life	23		



**Pine Ridge Plantation CDD  
Component Detail**

**Furniture Allowance - Clubhouse - 2029**

Asset ID		1 Lump Sum	@ \$12,000.00
		Asset Actual Cost	\$12,000.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$14,252.24
Placed in Service	June 2008		
Useful Life	20		
Adjustment	2		
Replacement Year	29-30		
Remaining Life	5		



**Office Furniture - 2029**

Asset ID	1028	1 Lump Sum	@ \$2,000.00
		Asset Actual Cost	\$2,000.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$2,375.37
Placed in Service	June 2008		
Useful Life	20		
Adjustment	2		
Replacement Year	29-30		
Remaining Life	5		

**Pine Ridge Plantation CDD  
Component Detail**

**Pool/Patio Furniture Allowance (partial replacement) - 2024**

Asset ID	1030	1 Lump Sum	@ \$3,000.00
		Asset Actual Cost	\$3,000.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$3,000.00
Placed in Service	June 2008		
Useful Life	1		
Replacement Year	24-25		
Remaining Life	0		



**Pool/Patio Furniture Replacement Allowance - 2032**

Asset ID	1030	1 Lump Sum	@ \$42,000.00
		Asset Actual Cost	\$42,000.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$55,305.98
Placed in Service	June 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	8		



**Pine Ridge Plantation CDD  
Component Detail**

**Security Camera System Allowance - 2036**

			1 Lump Sum @ \$15,000.00
Asset ID	1066	Asset Actual Cost	\$15,000.00
Category	Office Fixtures & Equipment	Percent Replacement	100%
Placed in Service	August 2022	Future Cost	\$22,666.03
Useful Life	15		
Replacement Year	36-37		
Remaining Life	12		

**Pine Ridge Plantation CDD  
Component Detail**

**Air Handler (refurbished) - 2039**

Asset ID	1059	1 Lump Sum	@ \$5,000.00
Category	HVAC Equipment	Asset Actual Cost	\$5,000.00
Placed in Service	November 2019	Percent Replacement	100%
Useful Life	20	Future Cost	\$8,376.74
Replacement Year	39-40		
Remaining Life	15		



**HVAC Unit 1 - 2034**

Asset ID	1061	7 Tons	@ \$1,200.00
Category	HVAC Equipment	Asset Actual Cost	\$8,400.00
Placed in Service	July 2023	Percent Replacement	100%
Useful Life	12	Future Cost	\$11,849.03
Replacement Year	34-35		
Remaining Life	10		





**Pine Ridge Plantation CDD  
Component Detail**

**HVAC Unit 2 - 2031**

Asset ID	1060	5 Tons	@ \$1,600.00
		Asset Actual Cost	\$8,000.00
		Percent Replacement	100%
Category	HVAC Equipment	Future Cost	\$10,178.23
Placed in Service	November 2019		
Useful Life	12		
Replacement Year	31-32		
Remaining Life	7		



**HVAC Unit 3 A Condensor - 2024**

Asset ID	1060	5 Tons	@ \$1,200.00
		Asset Actual Cost	\$6,000.00
		Percent Replacement	100%
Category	HVAC Equipment	Future Cost	\$6,000.00
Placed in Service	December 2008		
Useful Life	12		
Replacement Year	24-25		
Remaining Life	0		

**HVAC Unit 3 B Condensor - 2024**

Asset ID	1060	3 Tons	@ \$1,200.00
		Asset Actual Cost	\$3,600.00
		Percent Replacement	100%
Category	HVAC Equipment	Future Cost	\$3,600.00
Placed in Service	December 2008		
Useful Life	12		
Replacement Year	24-25		
Remaining Life	0		

**Pine Ridge Plantation CDD  
Component Detail**

**Fire Alarm Panel - 2029**

Asset ID	1068	1 Lump Sum	@ \$6,800.00
Category	Life Safety Systems	Asset Actual Cost	\$6,800.00
Placed in Service	June 2008	Percent Replacement	100%
Useful Life	20	Future Cost	\$8,076.27
Adjustment	2		
Replacement Year	29-30		
Remaining Life	5		



**Pine Ridge Plantation CDD  
Component Detail**

**Playground Equipment Allowance - 2027**

Asset ID	1036	1 Lump Sum	@ \$25,000.00
Category	Playground	Asset Actual Cost	\$25,000.00
Placed in Service	June 2013	Percent Replacement	100%
Useful Life	15	Future Cost	\$27,717.95
Replacement Year	27-28		
Remaining Life	3		



**Wood Benches/Tables - 2032**

Asset ID	1035	4 Each	@ \$1,200.00
Category	Playground	Asset Actual Cost	\$4,800.00
Placed in Service	June 2013	Percent Replacement	100%
Useful Life	20	Future Cost	\$6,320.68
Replacement Year	32-33		
Remaining Life	8		



**Pine Ridge Plantation CDD  
Component Detail**

**Drinking Fountain - 2052**

Asset ID		1 Each	@ \$4,800.00
		Asset Actual Cost	\$4,800.00
		Percent Replacement	100%
Category	Sport Courts	Future Cost	\$12,576.82
Placed in Service	March 2023		
Useful Life	30		
Replacement Year	52-53		
Remaining Life	28		



**Shade Fabric - Sport Courts - 2036**

Asset ID	1022	1 Each	@ \$2,300.00
		Asset Actual Cost	\$2,300.00
		Percent Replacement	100%
Category	Sport Courts	Future Cost	\$3,475.46
Placed in Service	March 2023		
Useful Life	14		
Replacement Year	36-37		
Remaining Life	12		



Shade fabric scheduled for replacement in FY 2036 as a one time replacement. The next cycle

**Pine Ridge Plantation CDD  
Component Detail**

*Shade Fabric - Sport Courts continued...*

of fabric replacement projected to occur in FY 2048 at time of frame and fabric replacement.

**Shade Structure Replacement - Sport Courts - 2048**

Asset ID		1 Each	@ \$15,000.00
		Asset Actual Cost	\$15,000.00
		Percent Replacement	100%
Category	Sport Courts	Future Cost	\$34,249.93
Placed in Service	March 2023		
Useful Life	26		
Replacement Year	48-49		
Remaining Life	24		



Shade structure and fabric projected replacement in FY 2048 as a one time replacement.

**Sport Court Replacement - 2052**

Asset ID		2,520 Square Yards	@ \$76.50
		Asset Actual Cost	\$192,780.00
		Percent Replacement	100%
Category	Sport Courts	Future Cost	\$505,116.75
Placed in Service	June 2023		
Useful Life	30		
Replacement Year	52-53		
Remaining Life	28		

**Pine Ridge Plantation CDD  
Component Detail**

*Sport Court Replacement continued...*



**Sport Court Resurfacing (color coat) - 2030**

Asset ID		2,520 Square Yards	@ \$9.60
		Asset Actual Cost	\$24,192.00
		Percent Replacement	100%
Category	Sport Courts	Future Cost	\$29,738.14
Placed in Service	June 2023		
Useful Life	8		
Replacement Year	30-31		
Remaining Life	6		



**Pine Ridge Plantation CDD  
Component Detail**

**Concrete Pavers - Pool Deck/Patio - 2047**

Asset ID		14,570 Square Feet	@ \$7.60
		Asset Actual Cost	\$110,732.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$244,287.47
Placed in Service	June 2008		
Useful Life	40		
Replacement Year	47-48		
Remaining Life	23		



**Fiberglass Refurbish Allow - Pool Slide - 2034**

Asset ID	1020	1 Lump Sum	@ \$29,000.00
		Asset Actual Cost	\$29,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$40,907.36
Placed in Service	June 2023		
Useful Life	12		
Replacement Year	34-35		
Remaining Life	10		



**Pine Ridge Plantation CDD  
Component Detail**

**Filtration Equip Allowance (partial replacement) - 2024**

Asset ID	1025	1 Lump Sum	@ \$3,000.00
		Asset Actual Cost	\$3,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$3,000.00
Placed in Service	June 2008		
Useful Life	1		
Replacement Year	24-25		
Remaining Life	0		



**Filtration System Refurishment Allowance - 2042**

Asset ID	1025	1 Lump Sum	@ \$30,000.00
		Asset Actual Cost	\$30,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$55,724.67
Placed in Service	June 2008		
Useful Life	35		
Replacement Year	42-43		
Remaining Life	18		





**Pine Ridge Plantation CDD  
Component Detail**

**Pool Lift - 2032**

		1 Each	@ \$5,642.00
Asset ID	1021	Asset Actual Cost	\$5,642.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$7,429.44
Placed in Service	June 2021		
Useful Life	12		
Replacement Year	32-33		
Remaining Life	8		



**Pool Resurfacing/Tile - 2026**

		3,460 Square Feet	@ \$34.00
Asset ID	1018	Asset Actual Cost	\$117,640.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$126,018.91
Placed in Service	June 2015		
Useful Life	12		
Replacement Year	26-27		
Remaining Life	2		



**Pine Ridge Plantation CDD  
Component Detail**

**Pool Splash Equipment Allowance - 2027**

Asset ID	1017	1 Lump Sum	@ \$20,000.00
		Asset Actual Cost	\$20,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$22,174.36
Placed in Service	June 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	3		



**Refurbish Allowance - Pool Slide Frame - 2034**

Asset ID	1024	1 Lump Sum	@ \$39,000.00
		Asset Actual Cost	\$39,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$55,013.35
Placed in Service	June 2023		
Useful Life	12		
Replacement Year	34-35		
Remaining Life	10		



**Pine Ridge Plantation CDD  
Component Detail**

**Shade Fabric - Pool - 2047**

		3 Each	@ \$2,300.00
Asset ID	1022	Asset Actual Cost	\$6,900.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$15,222.19
Placed in Service	April 2024		
Useful Life	14		
Adjustment	10		
Replacement Year	47-48		
Remaining Life	23		



Shade fabric scheduled for replacement in FY 2024 with projected life of 14 years which occurs at time of frame and fabric replacement (seperate component). After full replacement the next replacement cycle of fabric is projected to be FY 2047.

**Shade Structure Replacement - 2033**

		3 Each	@ \$15,000.00
Asset ID	1023	Asset Actual Cost	\$45,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$61,330.38
Placed in Service	June 2008		
Useful Life	26		
Replacement Year	33-34		
Remaining Life	9		

**Pine Ridge Plantation CDD  
Component Detail**

*Shade Structure Replacement continued...*



Structure and fabric replacement projected in FY 2033 as a one time replacement.

**Splash Pad Equipment Allowance - 2047**

Asset ID		1 Lump Sum	@ \$42,000.00
		Asset Actual Cost	\$42,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$92,656.81
Placed in Service	June 2023		
Useful Life	25		
Replacement Year	47-48		
Remaining Life	23		



**Pine Ridge Plantation CDD  
Component Detail**

**Backflow Preventer Repair**

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			



**Electrical Panels/Disconnects**

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			



**Pine Ridge Plantation CDD  
Component Detail**

**Fire Detection Devices**

Asset ID	1071	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

**Flag Pole**

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			



**Grills**

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

**Pine Ridge Plantation CDD  
Component Detail**

*Grills continued...*



**Interior Painting - Clubhouse**

Asset ID	1074	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

**Laminated Beam Repair**

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			



**Pine Ridge Plantation CDD  
Component Detail**

**Message Board**

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			



**Painting - Entry Features**

Asset ID	1081	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

**Painting - Pool Equipment Yard**

Asset ID	1078	Asset Actual Cost	\$0.85
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	\$0.85
No Useful Life			



**Pine Ridge Plantation CDD  
Component Detail**

*Painting - Pool Equipment Yard continued...*



**Pendent Lights - Breezeway**

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			



**Refrigerator**

Asset ID	1034	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

**Pine Ridge Plantation CDD  
Component Detail**

*Refrigerator continued...*



**Splash Pad Coating/Repair**

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			



**Sport Court Nets/Equipment**

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

**Pine Ridge Plantation CDD  
Component Detail**

*Sport Court Nets/Equipment continued...*



**Trash Cans/ Misc. Site Furnishings**

Asset ID		Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			



**Water Coolers - Clubhouse**

Asset ID	1053	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

**Pine Ridge Plantation CDD  
Component Detail**

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**Water Heater - Clubhouse**

Asset ID	1057	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			

**Pine Ridge Plantation CDD  
Component Detail**

**Backflow Preventer Replacement**

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



**Building Foundation/Frame**

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

**Communication Wiring/Devices in Building**

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

**Pine Ridge Plantation CDD  
Component Detail**

**Electrical Wiring/Devices in Building**

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

**Light Poles (Concrete) - Parking Lot**

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

**Siding/Trim Replacement**

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



**Pine Ridge Plantation CDD  
Component Detail**

**Site Utilities**

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

**Water/Sewer/Vent Piping In building**

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

**Pine Ridge Plantation CDD  
Component Detail**

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**Wood Pergolas - Entry Signs**

Asset ID	1004	Asset Actual Cost	
Category	Components Removed	Percent Replacement	100%
Placed in Service	June 2008	Future Cost	
No Useful Life			



# Report Navigation

- **Executive Summary** provides information about projected year end reserve balance, current annual contribution, interest, and inflation rates:
  - Level of Service is the type of reserve study
  - Funding Method is either Component Funding or Pooled Cash
  - Component Funding Contribution is a year one only amount
  - Current Funding Plan currently used by the Association
  - Recommended Funding Plan maintains adequate funding
- **Funding Model Projections** include both your current plan and our recommended plan. The information included in each column is described below:
  - Year begins with your study year generally for a 30-year term
  - Current cost is the current replacement of all components
  - Annual contribution is the amount placed in reserves each year
  - Annual interest earned on your funds
  - Annual expenditures are the projected component replacement cost by year
  - Projected ending balance is the year end reserve fund balance
  - Fully funded reserves are the fully funded balance for that year. Fully Funded formula is Fully Funded Balance= Component cost x Age/Useful Life
  - Percent Funded is a measure of fund strength
- **Current Funding Projection** is your current funding plan and how it performs
- **Recommended Funding Model** Projection is the plan we recommend
- **Cash Flow** is a 30-year statement that provides both income and expense information to quickly find when expenditures occur and the resulting financial status of your reserves
- **Annual Expenditure Detail** provides a year to year list of your projected expenditures This is a good section to review each year when preparing your budgets
- **Condition Assessment (if included)** is a brief description of major component condition
- **Component Inventory** contains a list of your components, remaining useful life and quantities we determined from our site visit and other means of measurement
- **Component Detail Index** allows quick access to the detail we have included for each component separated into categories
- **Component Detail** provides a listing of each component, quantities or allowances and photographs of major ones
- **Methodology - Terms of Service – Company Profile** are our Disclosure sections with information about our assumptions, methods of work and our credentials

## METHODOLOGY

Reserve Analysis is a process that identifies capital expenses the District 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. Baseline Funding maintains funds above zero resulting is 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; using this method requires regular analysis updates.

## 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* attention to detail, quick response and valued client relationships.

*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.