



Kiawah Island Community Association, Inc
Kiawah Island, SC
Level of Service: Update "No-Site-Visit"

Report #: 23847-4
of Units: 4,000

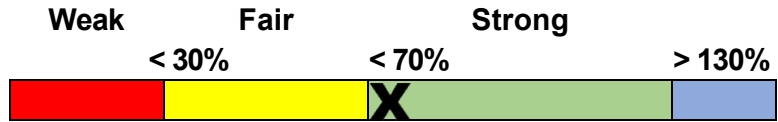
January 1, 2025 through December 31, 2025

Findings & Recommendations

as of January 1, 2025

Projected Starting Reserve Balance	\$19,115,150
Currently Fully Funded Reserve Balance	\$25,749,055
Average Reserve Deficit (Surplus) Per Unit	\$.1,658
Percent Funded	74.2 %
Recommended 2025 Annual "Fully" Funding Contributions"	\$5,202,470
(Alternative) 2025 Annual "Threshold" Funding To Reach 50% Funded by Year 30	\$4,600,000
Recommended 2025 Special Assessments for Reserves	\$0
Most Recent Reserve Contribution Rate	\$9,276,417

Reserve Fund Strength: 74.2%



Risk of Special Assessment:

Economic Assumptions:

Net Annual "After Tax" Interest Earnings Accruing to Reserves	2.50 %
Annual Inflation Rate	3.00 %

No-Site Visit update based on a prior Reserve Study prepared by Association Reserves for your 2023 Fiscal Year. No site inspection was performed as part of this Reserve Study.

This Reserve Study was prepared by, or under the Responsible Charge of, a credentialed Reserve Specialist (RS). Your Reserve Fund is currently at 74.2 % Funded. Being above 70% Funded represents a strong Reserve position. Associations in this range have a Low risk of Reserve cash-flow problems (such as special assessments and/or deferred maintenance) in the near future.

Based on this starting point, your anticipated future expenses, and your historical Reserve funding rate, our recommendation is to decrease your Reserve funding to \$5,202,470. Your multi-year Funding Plan is designed to provide for timely execution of Reserve projects and gradually bring your association closer to the "Fully Funded" (100%) level.

The 3% inflation rate is based off of a previous rate of 4.06% in 2023 and a projected rate of 1.9% for 2025. The rate we used here is based off of an average of the previous rate and projected rate from the Consumer Price Index.

Normally, with a typical client, there will be many years of minimal reserve expenses or even no expenses with the goal of building the reserve for a few large reserve expenses in the future. With KICA, this is not the case. The amount of cash flow on annual basis offsets much of the annual deterioration cost, which can be found in the Component Significance Table. The goal of this reserve study is to continue to increase the annual reserve contributions to offset this annual deterioration cost ideally. There are two contribution rates shown here. One is the "fully-funding" method that is to achieve 100% or full funding at the end of the 30-year period. The second contribution rate is the "threshold" or "alternate" contribution rate. The end goal of the "threshold" or "alternate" contribution rate after 30 years is to be above the 50% funding level. However, even if the association were to drop below the 50% funded level, there is still a low risk of special assessments if the annual reserve contributions start to outpace the annual deterioration cost.

** Please note that this recommendation of \$5,202,470 should include ALL of the contributions into the reserve account. This includes annual reserve assessments, investment income, CTR's, and vehicle access fees.

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
Site and Grounds			
101 Site Drainage System - Allowance	1	0	\$1,295,000
202 Emergency Repair - Allowance	1	0	\$124,500
303 Concrete Curbs & Gutters - Repair	1	0	\$75,000
404 Asphalt(Trails) - Repair Allowance	1	0	\$165,500
2119 Brick Pavers Main Gate	40	33	\$183,000
2119 Brick Pavers Main Gate (2022)	40	37	\$88,000
2119 Brick Pavers- Repair/Part Replace	15	1	\$19,100
2119 Brick Pavers V-Gate - Inbound	40	33	\$40,950
2119 Brick Pavers V-Gate - Outbound	40	37	\$91,300
2119 Main Gate (Concrete) Inbound Lane	40	37	\$85,500
2139 Night Heron Park Split Rail-Replace	25	14	\$24,150
2139 Preserve Split Rail Fence-Replace	25	18	\$246,000
2149 Pavilion (Kestrel Court) - Replace	25	20	\$33,100
2161 Timber Landscape Wall-Replace BH-13	20	8	\$3,575
2161 Timber Landscape Wall-Replace BH-14	20	8	\$2,595
2161 Timber Landscape Wall-Replace BH-15	20	0	\$17,000
2161 Timber Landscape Wall-Replace BH-16	20	8	\$4,945
2161 Timber Landscape Wall-Replace BH-19	20	9	\$6,265
2161 Timber Landscape Wall-Replace BH-20	20	2	\$3,895
2161 Timber Landscape Wall-Replace BH-5	20	7	\$7,660
2161 Timber Landscape Wall-Replace BH-7	20	0	\$3,395
2161 Timber Landscape Wall-Replace BH-8	20	6	\$5,385
2161 Timber Landscape Wall-Replace BH-9	20	13	\$4,175
2161 Timber Landscpe Wall-Allowance(33%)	7	0	\$7,940
2170 Beach Regulation Signs - Replace	30	23	\$34,750
2170 Community Signs	40	31	\$120,800
2170 Roadway Signage - Replace	25	19	\$302,000
2185 Landscaping - Refurbish	1	0	\$310,500
2264 Revetment Cinder Ck-Replace	40	3	\$327,000
2265 Revetment Bass Ck/Ocean Crs-Replace	40	7	\$196,000
2266 Revetment Pond/Ocean Crs-Replace	40	9	\$21,350
2267 Revetment Pond/Ocean Crs-Replace	40	16	\$10,060
2268 Revetment Willet Pnd/Ocean Crs-Repl	40	16	\$3,690
2269 Revetment Willet Pnd/Ocean Crs-Repl	40	9	\$27,950
2271 Bulkhead Cinder Creek Dock-Replace	40	25	\$111,000
2272 Bulkhead Cinder Creek Bridge-Replac	40	26	\$351,500
2273 Bulkhead Sparrow Pond (pond 2)	40	29	\$119,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2274 Bulkhead Flyway Drive Pond 50 Side	40	7	\$54,150
2275 Bulkhead Flyway Drive Pond 59 Side	40	30	\$54,150
2276 Envirolok Bank Stabilize (Flyway)	40	30	\$54,450
2277 Envirolok Bank (Canvasback Dock)	40	30	\$54,450
2278 Envirolok Bank Stabiliz(InletCove)1	40	34	\$108,550
2278 Envirolok Bank Stabiliz(InletCove)2	40	36	\$106,450
2278 Envirolok Bank Stabiliz(InletCove)3	40	37	\$128,000
2278 Envirolok Bank Stabiliz(InletCove)4	40	38	\$120,500
2278 Envirolok Bank Stabiliz(Pond92)	40	35	\$139,000
2278 Envirolok Bank System-Repl Pond92	40	35	\$134,500
2278 Pintail Pond - Wooden Bulkhead	40	36	\$74,600
2591 Irrigation System-Partial Repairs	1	0	\$4,840
4001 Weather Controller - Replace (1)	12	0	\$6,595
4001 Weather Controller - Replace (2)	12	0	\$6,595
4001 Weather Controller - Replace (3)	12	0	\$6,595
4001 Weather Controller - Replace (4)	12	1	\$6,595
Asphalt Roadways			
2123 Asphalt - Annual Repair Allowance	1	0	\$100,000
2124 Engineering and Design-Allowance	1	0	\$51,750
2125 Airy Hall	15	15	\$78,400
2125 Amaranth Road	15	15	\$38,300
2125 Angler Hall	15	5	\$38,550
2125 Anhinga Court	15	15	\$12,600
2125 Arrowhead Hall	15	5	\$38,000
2125 Atlantic Beach Court	15	15	\$51,150
2125 Atlantic Beach Court (Entrance)	15	15	\$22,600
2125 Augusta National	15	15	\$67,200
2125 Avocet Lane	15	10	\$51,950
2125 Baldpate Ct.	15	15	\$19,550
2125 Ballybunion Drive	15	15	\$38,500
2125 Bank Swallow Way	15	15	\$43,400
2125 Bass Creek Lane	15	15	\$80,800
2125 Belmeade Hall	15	15	\$67,950
2125 Belted Kingfisher	15	5	\$53,550
2125 Berkshire Hall	15	15	\$43,050
2125 Bittern Court	15	15	\$20,000
2125 Black Duck Court	15	15	\$14,600
2125 Blue Heron Pond Rd (Southside)	15	15	\$229,500
2125 Blue Heron Pond Rd To Intersection	15	14	\$27,950
2125 Blue Heron Pond Road (Northside)	15	14	\$217,500
2125 Bluebill Court	15	5	\$44,850
2125 Bobcat Lane	15	10	\$107,400

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2125 Broomsedge Lane	15	5	\$73,500
2125 Bufflehead Drive	15	15	\$472,500
2125 Bull Thistle Lane	15	15	\$130,500
2125 Bulrush Lane	15	15	\$26,200
2125 Burroughs Hall	15	13	\$68,000
2125 Carolina Shores Lane	15	10	\$98,750
2125 Catbriar Court	15	5	\$21,750
2125 Cedar Waxwing	15	15	\$15,800
2125 Chinaberry Lane	15	15	\$120,500
2125 Clay Hall	15	5	\$53,300
2125 Club Cottage Lane	15	15	\$44,150
2125 Conifer Lane	15	15	\$62,700
2125 Cordgrass Court	15	5	\$14,150
2125 Cormorant Island Lane	15	15	\$41,850
2125 Cotton Hall	15	5	\$76,650
2125 Crested Flycatcher	15	15	\$24,250
2125 Curlew Court	15	15	\$31,200
2125 Cypress Cottage	15	5	\$39,500
2125 Diodia Ct	15	5	\$18,900
2125 Doral Open	15	15	\$60,450
2125 Duneside Road	15	10	\$91,700
2125 Duneside Road Speed Tales - Replace	15	10	\$30,250
2125 Dunganon Hall	15	5	\$47,700
2125 Dunlin Ct	15	10	\$28,550
2125 Eagle Point Road	15	15	\$301,500
2125 Eugenia Avenue	15	10	\$213,500
2125 Evening Bend Road	15	15	\$12,700
2125 Falcon Point Road	15	15	\$237,000
2125 Fiddlers Reach Court	15	5	\$36,550
2125 Fish Hawk Lane	15	5	\$60,550
2125 Fletcher Hall	15	15	\$53,100
2125 Flying Squirrel Court	15	10	\$24,750
2125 Flyway Drive / 100-Gov - MAJOR	15	10	\$373,000
2125 Flyway Drive/97 jk-100 - MAJOR	15	10	\$97,750
2125 Flyway Drive/Gov-97 - MAJOR	15	10	\$291,000
2125 Forestay Court	15	5	\$47,250
2125 Fountain Grass Lane	15	5	\$20,750
2125 Friendfield Hall	15	15	\$25,050
2125 Gadwall Lane	15	15	\$42,250
2125 Gallinule Court	15	10	\$22,450
2125 Glen Abbey	15	5	\$226,500
2125 Glen Eagle Court	15	15	\$41,400

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2125 Glossy Ibis Lane	15	15	\$176,500
2125 Goldeneye Drive	15	10	\$89,700
2125 Goldenrod Court	15	5	\$37,100
2125 Gov Dr past Flyway 2" overlay - MAJ	15	10	\$836,000
2125 Gov Dr to Flyway 2" overlay - MAJOR	15	10	\$480,500
2125 Governors Flyway	15	10	\$51,450
2125 Green Dolphin Way	15	10	\$240,500
2125 Green Winged Teal	15	5	\$139,500
2125 Greensward Road	15	10	\$227,000
2125 Grey Fox Den	15	15	\$18,500
2125 Grey Widgeon Lane	15	5	\$73,000
2125 Halona Lane	15	5	\$73,150
2125 High Dunes Lane	15	5	\$208,500
2125 Hooded Merganser	15	15	\$34,100
2125 Horned Grebe Court	15	5	\$22,950
2125 Jackstay Court	15	5	\$57,950
2125 Kestrel Ct & Sora Rail Rd Entrance	15	10	\$103,600
2125 Kiawah Beach Drive	15	15	\$253,000
2125 Kiawah Island base and subbase	15	15	\$65,600
2125 Kiawah Island Parkway	15	10	\$882,000
2125 Kill dee Court	15	5	\$16,900
2125 Kings Island	15	5	\$43,850
2125 Little Bear Way	15	5	\$28,900
2125 Low Oak Woods Road	15	15	\$44,850
2125 Low Oak Woods Road	15	15	\$69,450
2125 Main Gate Truck Pull Off	15	10	\$62,350
2125 Maingate (Truck Pull Off/Parking)	15	10	\$68,750
2125 Marsh Cottage Lane	15	15	\$23,150
2125 Marsh Cove Road	15	15	\$76,400
2125 Marsh Edge Lane	15	5	\$65,450
2125 Marsh Elder Ct	15	15	\$33,000
2125 Marsh Hawk Lane	15	15	\$66,200
2125 Marsh Island Drive	15	10	\$125,000
2125 Marsh Wren Ct.	15	15	\$21,200
2125 Masters Court	15	5	\$30,700
2125 Moon Tide Lane	15	14	\$81,350
2125 Muirfield Lane	15	5	\$32,850
2125 Needlerush Court	15	5	\$20,750
2125 New Settlement Road	15	15	\$46,250
2125 Nicklaus Lane	15	15	\$33,000
2125 Ocean Course	15	10	\$31,450
2125 Ocean Course Dr (Ocean Prk section)	15	10	\$173,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2125 Ocean Course Dr 2" overlay - MAJOR	15	10	\$635,500
2125 Ocean Green Drive	15	10	\$80,950
2125 Ocean Marsh Road	15	15	\$63,300
2125 Ocean Oaks Court	15	15	\$85,000
2125 Old Dock Road	15	10	\$66,200
2125 Osprey Cottage Lane	15	15	\$23,250
2125 Osprey Point Lane	15	10	\$40,150
2125 Otter Island Road	15	15	\$136,000
2125 Oyster Rake Drive	15	10	\$157,000
2125 Oyster Shell Road	15	15	\$76,750
2125 Painted Bunting Lane	15	15	\$15,500
2125 Palm Warbler Road	15	10	\$61,600
2125 Park Lane Drive	15	5	\$50,800
2125 Pepper Vine	15	15	\$16,850
2125 Persimmon Court	15	15	\$35,400
2125 Pete Dye Place	15	10	\$72,700
2125 Pine Siskin Court	15	15	\$17,650
2125 Piping Plover Lane	15	5	\$54,800
2125 Pleasant Valley	15	15	\$82,300
2125 Red Bay Road	15	10	\$40,700
2125 Red Cedar Lane	15	15	\$42,450
2125 Rhetts Bluff (Entry- RC Lane to NS)	15	15	\$101,450
2125 Rhetts Bluff Road	15	12	\$161,000
2125 River Marsh Lane	15	15	\$80,950
2125 Royal Beach Court	15	10	\$39,850
2125 Ruddy Duck Court	15	10	\$13,950
2125 Ruddy Turnstone Road	15	15	\$50,850
2125 Ryder Cup	15	10	\$28,050
2125 Salt Cedar Lane	15	15	\$178,500
2125 Salt Meadow Cove	15	15	\$42,700
2125 Saltgrass Court	15	15	\$12,500
2125 Sand Fiddler Lane	15	15	\$38,600
2125 Sanderling Court	15	5	\$18,400
2125 Sandwedge Court	15	15	\$29,750
2125 Savanna Pt.	15	15	\$40,700
2125 Sawgrass Lane	15	15	\$27,600
2125 Scaup Court	15	10	\$15,750
2125 Sea Elder Court	15	10	\$62,600
2125 Sea Forest Drive	15	10	\$332,000
2125 Sea Lavender Court	15	5	\$33,000
2125 Sea Marsh Drive	15	10	\$299,500
2125 Sea Myrtle Court	15	15	\$12,500

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2125 Sea Rocket Court	15	5	\$34,000
2125 Shell Creek Landing	15	15	\$38,200
2125 Shipwatch Rd (Entry @ Straw Market)	15	15	\$26,100
2125 Shipwatch Road	15	15	\$83,500
2125 Shoolbred Court	15	5	\$28,350
2125 Shoveler Court	15	10	\$12,400
2125 Silver Moss Circle	15	10	\$26,750
2125 Skimmer Court	15	10	\$12,750
2125 Snowy Egret Lane	15	10	\$115,000
2125 Sora Rail Road	15	15	\$98,700
2125 Sparrow Hawk Road	15	5	\$45,600
2125 Spartina Court	15	15	\$49,500
2125 Spotted Sandpiper	15	15	\$21,200
2125 Summer Duck Way	15	15	\$90,900
2125 Summer Islands Lane	15	15	\$193,000
2125 Summer Tanager Court	15	10	\$24,300
2125 Sundown Bend Road	15	15	\$14,350
2125 Sunlet Bend Road	15	15	\$90,800
2125 Surfscoter Lane	15	15	\$66,750
2125 Surfsong Rd- 307 Surfsong to Flyway	15	10	\$176,000
2125 Surfsong Rd- Gov Dr to 307 Surfsong	15	15	\$333,500
2125 Surfwatch Drive	15	15	\$150,000
2125 Sweet Gum Lane	15	10	\$16,100
2125 Sweetgrass Lane	15	5	\$34,600
2125 Sweetspire Lane	15	5	\$24,350
2125 Tallow Tree Lane	15	15	\$49,600
2125 Tennis Club Lane	15	10	\$145,500
2125 Terrapin Court	15	5	\$14,150
2125 Terrapin Island Road	15	15	\$179,500
2125 Thrasher Court	15	10	\$25,250
2125 Treeduck Court	15	15	\$20,550
2125 Trumpet Creeper Lane	15	5	\$48,950
2125 Turnberry Lane	15	5	\$43,850
2125 Turtle Beach Lane	15	10	\$75,550
2125 Turtle Point Lane	15	10	\$45,450
2125 Vetch Court	15	5	\$28,700
2125 Victory Bay Lane	15	5	\$170,000
2125 Victory Bay Lane - crossing 1	15	5	\$8,170
2125 Victory Bay Lane - crossing 2	15	5	\$7,580
2125 Virginia Rail Road	15	15	\$59,600
2125 Walker Cup Lane	15	5	\$28,350
2125 Warbler Court	15	10	\$15,200

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2125 Wax Myrtle Court	15	5	\$49,200
2125 Whimbrel Road	15	5	\$63,050
2125 Winged Foot	15	5	\$20,000
2125 Woodcock Court	15	15	\$13,900
2125 Yellowthroat Lane	15	10	\$76,750
Drainage System Components			
9001 Culvert engineering - allowance	1	0	\$67,300
9002 Misc. repairs to 15 water control	1	0	\$31,300
9003 WC-001 Interior Headwall concrete	40	0	\$15,350
9004 WC-001 48" Exterior Flapgate cast iron	25	0	\$23,000
9005 WC-001 48" Exterior Combo gate cast iron	25	0	\$23,000
9006 WC-001 30" Gate Valve cast iron	25	11	\$132,500
9007 WC-028 Weir Structure concrete	40	0	\$5,930
9008 WC-028 Flapgate aluminum	15	0	\$5,515
9009 WC-028 24" Pipe RCP	40	0	\$14,700
9010 WC-035 Exterior Headwall concrete	40	18	\$4,300
9011 WC-035 Weir Structure concrete	40	17	\$5,930
9012 WC-035 42" Exterior Flapgate cast iron	25	23	\$9,400
9013 WC-035 42" Flap Gate aluminum	15	13	\$9,400
9014 WC-0-35 30" Gate Valve cast iron	25	0	\$132,500
9015 WC-056 24" Interior Flapgate aluminum	15	0	\$5,515
9016 WC-056 30" Interior Flapgate cast iron	25	4	\$6,535
9017 WC-069 Weir Structure concrete	40	25	\$5,930
9018 WC-069 18" Flapgate rubber	20	5	\$4,540
9019 WC-069 Pipe corrugated plastic	40	25	\$8,810
9020 WC-072 Exterior Headwall concrete	40	0	\$4,905
9021 WC-072 Weir Structure concrete	40	0	\$5,930
9022 WC-072 30" Gate Valve cast iron	25	4	\$30,530
9023 WC-072 42" Flapgate cast iron	25	0	\$9,400
9024 WC-073 Exterior Headwall concrete	40	0	\$4,540
9025 WC-073 Weir Structure concrete	25	4	\$5,990
9026 WC-073 30" Gate Valve aluminum	15	0	\$133,500
9027 WC-073 36" Exterior Flapgate aluminum	15	13	\$16,350
9028 WC-073 36" Pipe RCP	40	0	\$29,100
9029 WC-073 36" Pipe corrugated metal	30	0	\$7,870
9030 WC-074 Exterior Headwall concrete	40	0	\$4,540
9031 WC-074 Weir Structure concrete	40	0	\$5,990
9032 WC-074 30" Gate Valve aluminum	15	0	\$132,500
9033 WC-074 Exterior Flapgate aluminum	15	13	\$13,100
9034 WC-074 36" Pipe RCP	40	0	\$22,050
9035 WC-074 36" Pipe corrugated metal	30	0	\$5,745
9036 WC-075 Exterior Headwall concrete	40	0	\$12,250

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
9037 WC-075 Interior Headwall concrete	40	0	\$12,250
9038 WC-075 30" Gate Valve cast iron	25	0	\$61,400
9039 WC-075 48" Combo Gate cast iron	25	0	\$23,000
9040 WC-075 48" Ext. Flapgate cast iron	25	4	\$23,000
9041 WC-093 Interior Headwall concrete	40	17	\$7,630
9042 WC-093 36" Ext. Flapgate aluminum	15	0	\$24,500
9043 WC-093 36" Interior Flapgate aluminum	15	0	\$24,500
9044 WC-093 30" Gate Valve cast iron	25	0	\$66,600
9045 WC-094 Interior Headwall	40	17	\$7,685
9046 WC-094 Weir Structure	40	17	\$57,150
9047 WC-094 30" Gate Valve cast iron	25	4	\$66,350
9048 WC-094 36" Exterior Flapgate aluminum	15	0	\$32,600
9049 WC-094 36" Interior Flapgate alum.	15	3	\$24,500
9050 WC-094 32" Pipe HDPE	40	17	\$50,300
9051 WC-094 16" Pipe HDPE	40	17	\$5,630
9052 WC-096 30" Exterior Flapgate alum.	15	13	\$6,545
9053 WC-096 24" Gate Valve alum	14	0	\$59,700
9054 Automated gate @ Beachwalker system	40	36	\$180,500
9055 Automated gate @ Canvasback system	40	37	\$223,500
9056 Trumpet Creeper Tidal Inlet-Dredge	30	25	\$354,500
9057 Pond 30 outfall-Outfall system(NEW)	40	36	\$464,500
Timber Bridges (Vehicle)			
7001 Bridges and bulkheads allowance	1	0	\$32,100
7002 Blue Heron Pond Rd - concrete substructure	50	23	\$918,000
7003 Blue Heron Pond Rd deck	20	3	\$386,000
7004 Blue Heron Pond Rd - timber superstructure	30	3	\$287,000
7005 Terrapin Island - concrete substructure	50	22	\$418,000
7006 Terrapin Island deck	20	13	\$590,000
7007 Terrapin Island - timber superstructure	30	1	\$1,305,000
7008 Eagle Pt 2 -concrete substructure	50	23	\$369,500
7009 Eagle Pt 2 - Decking	20	15	\$350,000
7010 Eagle Pt 2- timber superstructure	30	15	\$1,157,500
7011 Eagle Pt 1 - concrete substructure	50	23	\$328,500
7012 Eagle Pt 1 Bridge Deck	20	14	\$463,500
7013 Eagle Pt 1- Timber Superstructure	30	2	\$1,032,000
7014 Falcon Point Road - concrete substructure	50	23	\$814,000
7015 Falcon Point Road deck	20	20	\$124,000
7016 Falcon Point Road- timber structure	30	29	\$256,000
7017 Sumer Island Road - concrete substructure	50	23	\$773,000
7018 Sumer Island bridge deck	20	18	\$425,500
7020 Summer Island Rd - timber structure	30	19	\$2,410,000
7021 Cormorant Island -concrete substr	50	23	\$124,850

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
7022 Entrance Cormorant Island deck	20	11	\$176,500
7023 Entrance Cormorant Island - timber superstr	30	2	\$390,000
7024 Timber Bridge Deck Board Replacement Allowance	1	0	\$32,100
7025 Little Bear Way Bridge Decking	20	12	\$202,000
7026 Little Bear Way Bridge Concrete	50	42	\$242,000
Main Gate House			
2344 Siding&Trim(Wood) - Replace	30	7	\$26,400
2367 Windows&Doors-Replace	40	17	\$42,150
2384 Roofs (Copper)- Replace	40	17	\$71,400
2387 Gutter & Downspout(Copper)-Replace	40	17	\$7,865
2549 Generator-Replace	20	10	\$15,150
2551 Electric Service Panel	35	12	\$5,025
2750 Bathroom - Remodel Allowance	20	5	\$6,965
Vanderhoorst Gate House			
2344 Siding&Trim(Wood)-Replace	30	7	\$17,000
2367 Windows&Doors-Replace	30	7	\$32,550
2384 Roof (Metal) - Replace	40	17	\$37,550
2387 Gutter&Downspout(Alum)-Replace	40	17	\$3,785
2750 Bathroom - Remodel Allowance	20	5	\$6,965
Guardrails			
6001 KI Pkwy (Golf Tunnel #1)	40	25	\$31,200
6002 KI Pkwy (Golf Tunnel #2)	40	25	\$31,700
6003 KI Pkwy (Golf Tunnel #3)	40	25	\$33,000
6004 Marsh Hawk La	40	9	\$7,730
6005 Rhett's Bluff	40	12	\$56,950
6006 Guardrails Replace (2042)-Replace	40	17	\$40,150
6007 IbisWillet Pond (1&2) Ocean Course	40	12	\$19,250
6008 Cinder Creek Bridge	40	16	\$38,500
Eagle Point Common Areas			
2107 Boat Ramp Concrete-Replace	40	22	\$29,700
2161 Eagle Point (Extended) - Bulkhead	30	28	\$86,400
2161 Eagle Point Boat Landing - Bulkhead	30	27	\$100,250
2193 Wood Decking - Replace	20	0	\$29,950
2195 Floating Dock - Replace	35	22	\$84,400
2196 Floating Dock W/ Kayak Launch - Replace	35	33	\$16,800
Viewing Towers (VT)			
3000 Viewing Tower (VT) -Repair	2	0	\$9,075
3001 Blue Heron Pond Tower - Replace	45	18	\$54,450
3002 Blue Heron Pond Deck&Rails-Replace	15	5	\$30,300
3004 Blue Heron Pond Roof-Replace	20	0	\$4,840
3005 Marsh Island Park Tower - Replace	45	18	\$54,450
3006 Marsh Isl. Park Deck&Rails-Replace	15	5	\$30,300

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
3008 Marsh Island Park Roof-Replace	20	0	\$4,840
3009 Marsh View Tower - Replace	45	2	\$54,450
3010 View Tower Hawk Deck&Rails-Replace	15	5	\$30,300
3011 Marsh Hawk View Spiral Stairs-Repl	30	16	\$15,150
Cinder Creek Common Areas			
4001 Roof Cedar Shingles - Replace	30	3	\$28,600
4002 Birch Bark Siding/Trim - Replace	35	8	\$25,650
4005 Kayak Pavilion Roof (Metal)-Replace	30	4	\$32,300
4006 Pavilion Siding (Bark/Trim) Replace	35	8	\$15,500
4007 Kayak Pavilion Wood Lattice-Replace	30	4	\$5,330
4009 Bathrooms - Refurbish	25	0	\$10,290
4011 West Dock Pavilion Roof(Cedar)-Repl	30	2	\$6,965
4013 West Dock Structure-Replace	30	4	\$116,600
4014 West Dock Decking(Wood)-Replace	20	3	\$28,500
4016 East Dock Structure-Replace	30	15	\$55,300
4017 East Dock Deck(Wood)-Replace	20	5	\$15,250
4019 East Dock Gangways - Replace	25	0	\$11,230
4020 East Floating Dock-Replace	25	10	\$85,050
4022 Kayak Floating Dock-Replace	25	13	\$12,140
4023 East Floating Dock Pilings-Replace	35	20	\$6,905
4024 Kayak Launch - Replacement	30	28	\$17,050
4025 Dumpster Enclosure & Shed - Replace	30	28	\$61,000
Rhett's Bluff Common Areas			
101 Boat Ramp Concrete	40	5	\$105,000
101 Boat Ramp Concrete (New)	40	37	\$106,650
102 East Dock Structure-Replace	35	8	\$146,500
103 East Dock Decking-Replace	15	8	\$38,850
104 East Dock Pavilion-Replace	35	8	\$21,750
105 East Dock Pavilion Roof-Replace	25	19	\$7,085
106 East Dock Gangway-Replace	20	12	\$5,630
107 East Dock Floating Dock-Replace	30	22	\$35,550
108 East Dock Electrical-Refurb	15	7	\$6,050
109 West Dock Structure-Replace	35	10	\$93,200
110 West Dock Decking(Wood)-Replace	15	0	\$30,950
111 West Dock Railings-Replace	20	0	\$32,800
112 West Dock Pavilion-Replace	40	10	\$5,445
113 West Dock Pav. Roof-Replace	25	0	\$3,935
114 West Dock Gangway-Replace	20	12	\$5,630
115 West Dock Floating Dock-Replace	30	22	\$82,100
116 West Dock Electrical-Refurb	15	0	\$6,050
117 Pavilion Decking - Replace	25	5	\$34,350
118 Pavilion Structure-Replace	45	15	\$82,400

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
119 Bathhouse Roof-Replace	25	7	\$15,550
120 Bathhouse Decking-Replace	20	2	\$10,590
121 Bathhouse Deck Structure-Replace	35	22	\$38,100
122 Bathhouse Siding-Replace	35	20	\$8,730
123 Bathhouse Window&Doors-Replace	35	20	\$6,965
124 Bathrooms - Refurbish	25	7	\$23,150
3003 Fish Cleaning Station - Refurbish	10	5	\$4,650
Beachwalker Center			
2107 Concrete Sidewalk-Part. Repair(10%)	10	0	\$9,430
2108 Concrete Entry Ramp Guard Railings	40	26	\$12,520
2108 Concrete Entry Wall Railings	30	7	\$3,815
2109 Concrete Curbs&Gutters-Repair(10%)	8	2	\$12,550
2109 Concrete Wheel Stops	30	2	\$3,930
2113 Drainage System - Allowance	30	2	\$36,300
2123 Asphalt - Seal/Repair	5	0	\$10,365
2125 Asphalt - Resurface	25	0	\$125,000
2139 Split-Rail Fence-Replace	25	11	\$8,225
2171 Entry Signage - Replace	20	10	\$10,300
2303 Entry Grounds Lights-Replace	25	0	\$17,500
2307 Entry Awning(Metal Roof) - Replace	50	38	\$28,100
2320 Rear Wood Deck - Decking/Rails	20	0	\$23,450
2320 Rear Wood Deck - Structure	40	12	\$43,650
2341 EFIS - Repair Allowance (~10%)	12	7	\$14,950
2345 Soffit - Repair/Replace	25	0	\$13,200
2345 Wood Fascia - Replace	25	0	\$14,300
2367 Entry Doors - Replace Allowance	20	10	\$5,805
2367 Entry Storefront Doors -Replace	50	22	\$25,400
2371 Aluminum Doors - Replace	50	22	\$4,845
2373 9x8 OH Doors - Replace	30	4	\$14,950
2381 BW Roof (Shingle) - Replace	12	4	\$117,450
2381 Garage Roof (Shingle) - Replace	12	4	\$7,505
2387 Gutters/Downspouts- Replace	30	5	\$8,050
2509 OH Door Operators-Replace	25	0	\$5,330
2549 Diesel Pump	15	0	\$6,050
2551 Electrical System - Repair	50	22	\$54,450
2557 Fire Alarm System - Modernize	30	3	\$18,150
2558 Exit Lights-Replace	25	3	\$5,690
2559 Emergency Lights - Replace	25	3	\$5,930
2591 Irrigation System - Repair Allowan	10	0	\$4,965
2701 Interior Surfaces - Repaint	15	5	\$19,750
2705 Fluorescent Lights - Replace	40	12	\$49,500
2705 Recessed Lights - Replace	40	12	\$7,625

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2705 Track Lights - Replace	40	12	\$10,960
2709 Tile Flooring - Replace	60	32	\$50,250
2711 Carpeting - Replace	15	7	\$83,100
2715 Wood Floor-Replace	40	12	\$24,400
2719 Ceiling Tiles - Replace	40	12	\$82,950
2745 Flat Screen TVs - Replace	12	9	\$8,305
2747 Kitchen - Refurbish	30	15	\$19,350
2750 Bathrooms - Remodel	20	10	\$35,250
3000 Infrastructure Allowance	40	12	\$291,000
5074 Metal hurricane shutters - Replace	35	29	\$36,300
Maintenance Area Components			
5001 Drainage repairs to back lot	1	0	\$36,300
5002 Roof metal	40	23	\$71,800
5003 Windows	30	13	\$72,750
5004 Exit Doors	25	8	\$6,050
5005 Shutters	25	8	\$59,500
5007 Kitchen Cabinets	20	3	\$8,490
5008 Bathroom Refurbish	20	3	\$12,140
5009 Flooring	10	3	\$20,600
5015 Maint Shop roof- Asphalt Shingle	12	10	\$13,400
5016 Maint Shop siding	20	0	\$29,300
5017 Maint Shop windows	30	9	\$9,435
5018 Maint Shop exit doors	25	4	\$4,845
5019 Maint Shop overhead doors	20	0	\$18,150
5023 Wood Storage Roof (Metal) - Repl	40	20	\$7,080
5024 Wood Storage siding	30	7	\$11,395
5026 Paint Storage siding	30	7	\$5,820
5028 Vehicle Storage Roof (Metal)- Repl	40	36	\$21,000
5029 Vehicle Storage siding	30	7	\$21,750
5030 Vehicle Wash Down area	25	7	\$33,900
5031 Chemical Storage Roof(Metal)-Repl	40	20	\$3,150
5032 Chemical Storage siding	40	36	\$10,750
5033 Chemical Storage door	15	7	\$7,020
5034 Tool Storage Roof (Metal) - Repl	40	17	\$17,950
5035 Tool Storage siding	30	7	\$21,750
5036 Tool Storage door	20	0	\$2,420
5037 Lake Storage Roof (Metal) - Repl	40	20	\$15,100
5038 Lake Storage siding	30	7	\$18,600
5039 Lake Storage door	20	0	\$2,420
5040 Storage Container	20	0	\$6,660
5041 Document Room Roof (Metal) - Repl	40	17	\$3,150
5042 Document Room siding	30	7	\$8,740

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
5043 Document Room door	20	0	\$2,420
5044 Dog Pen	25	2	\$4,115
5045 Entrance Walkway structure	50	20	\$22,000
5046 Entrance Walkway decking	25	0	\$13,800
5047 Entrance Walkway railing	25	0	\$17,600
5048 Covered Deck structure	50	17	\$12,415
5049 Covered Deck decking	25	0	\$7,740
5050 Covered Deck railing	25	0	\$4,650
5051 Covered Deck Roof (Metal) - Repl	40	17	\$4,025
5052 Main Deck structure	50	17	\$9,320
5053 Main Deck decking	25	0	\$5,820
5054 Main Deck railing	25	0	\$3,885
5055 Rear Deck structure	50	17	\$1,450
5056 Rear Deck decking	25	0	\$908
5057 Rear Deck railing	25	0	\$1,645
5058 Maint Yard Fence 6'cl	25	0	\$55,650
5059 New Woodshop Addition Metal Structure	50	39	\$30,250
5060 New Woodshop Addition Windows	40	29	\$2,175
5061 New Woodshop Addition Doors	25	14	\$3,630
5062 Green House Primary Structure	25	14	\$11,300
5063 Green House Cover System	10	0	\$14,300
5064 Green House Doors	25	14	\$2,420
5065 Green House Ventilation System	15	4	\$7,020
5066 Green House Heating System	15	4	\$2,300
5067 Green House Controller	15	4	\$3,745
5068 Green House Automatic Shade System	10	0	\$13,550
5069 Green House Bench System	25	14	\$4,600
5070 Green House Irrigation System	15	4	\$3,630
5071 Green House Safety Equipment	15	4	\$4,600
5073 Additional shed building	35	29	\$78,800
5075 Down island maintenance site building	35	28	\$14,500
5076 Cleanup of dump site	1	0	\$12,140
The Sandcastle (Exteriors & Interiors)			
1103 East & South Siding cedar shingle	30	0	\$87,550
1104 East & South Trim cedar	30	0	\$22,150
1105 West & North Siding cedar shingle	35	4	\$88,050
1106 West & North Trim cedar	35	4	\$22,150
1107 Windows wood w/insul glass	25	0	\$76,050
1109 Verandah Decking-Replace	40	31	\$61,700
1110 Verandah Post&Rails-Replace	30	21	\$17,000
1111 Railings (SS wire)-Replace	30	21	\$12,900
1112 Entrance Deck structure	40	9	\$7,810

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
1113 Entrance Deck-Replace	40	31	\$14,300
1114 Entrance Rails (SS Wire)-Replace	20	11	\$10,235
1115 Entrance Rail (Wood)-Replace	30	21	\$9,890
1116 HC Ramp structure	40	11	\$5,745
1117 SRH HC Ramp decking	40	33	\$8,860
1118 SRH HC Ramp railing	25	18	\$10,265
1119 SRH HC Ramp Mahogany Rail	30	23	\$9,950
1120 HVAC Deck structure	40	11	\$8,235
1121 HVAC Deck decking	15	0	\$13,400
1122 Bar Area Deck structure	40	11	\$10,255
1123 Bar Area Deck decking	40	33	\$15,850
1124 Hardwood (Hallway 2nd Floor)	15	8	\$50,600
1125 Hardwood (Library 2nd Floor)	15	8	\$28,800
1126 Carpet (Ballrooms 1 2 & 3 2nd Floor)	8	6	\$33,000
1127 Hardwood (1st floor)	30	23	\$8,665
1128 Fitness Room Flooring	10	3	\$38,100
1129 Teraflex Aerobic Flooring	15	8	\$10,640
1130 Window Treatment	10	3	\$25,400
1131 Built-in Desks	25	18	\$15,200
1132 Ballroom lighting improvements	20	13	\$4,845
1133 Restroom Fixtures 1st floor	20	13	\$7,685
1134 Restroom Finishes 2nd floor	20	13	\$4,845
1135 Restroom Fixtures 2nd floor	20	13	\$7,685
1136 Elevator hydraulic pump system	25	0	\$9,515
1137 Elevator control system	25	0	\$14,650
1138 Elevator cab refurbishment	20	13	\$18,300
1139 SVC Elevator hydraulic pump system	25	5	\$14,000
1140 SVC Elevator control system	25	5	\$33,950
1141 SVC Elevator cab refurbishment	20	0	\$18,400
1142 Fire Alarm/Suppress. System	12	10	\$24,500
1143 Sound System 1st floor	10	0	\$11,920
1144 Sound System 2nd floor	10	0	\$35,050
1145 Shelves & Counters SS	30	1	\$53,200
1153 Exhaust Hood	25	0	\$9,675
1154 Makeup Air fans (intake)	10	0	\$30,050
1155 Propane Tank 500 gal.	20	13	\$9,565
2345 Wood Trim/Soffits - Replace	40	9	\$24,450
2370 Entry Double Doors	40	31	\$25,800
2381 Roof (Asphalt Shingle) - Replace	12	8	\$168,500
2387 Gutters/Downspouts- Replace	25	16	\$11,030
2705 Ballroom Lighting Improvements	40	33	\$6,230

Family Pool Area

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2316 Pool Heater Deck - Replace	25	21	\$31,450
2767 Kool Deck Surface-Recoat	10	5	\$73,800
2769 Pool - Resurface	8	3	\$130,500
2769 Pool Deck (Concrete) - Replace	35	16	\$190,500
2770 Pool Coping Tile-Replace	16	11	\$64,150
2771 Pool Fence (Aluminum)-Replace	30	16	\$41,450
2772 Lighting-Replace	15	0	\$15,150
2773 Pool Shell-Rebuild	50	26	\$773,000
2773 Wading Pool - Resurface	8	6	\$3,025
2773 Wading Pool Shell-Rebuild	50	26	\$27,550
2774 Pool Tiles -Replace	16	14	\$30,950
2774 Wading Pool Coping Tile-Replace	20	10	\$4,235
2781 Pool Heaters - Replace	10	6	\$47,950
2797 Playground Surface-Replace	20	20	\$38,400
2801 Playsystem - Replace	20	20	\$42,350
Adult Pool Area			
2139 Landscape Fence - Replace	30	23	\$14,400
2177 Bollard Lights - Replace	15	8	\$12,950
2750 Bathrooms-Refurbish	15	8	\$18,150
2763 Pool Deck(Ipe Wood)-Replace	40	33	\$76,150
2763 Pool Deck Furniture - Replace	8	2	\$42,250
2767 Pool Structure-Rebuild	50	43	\$860,000
2769 Pool - Resurface	10	3	\$18,050
2769 Pool Deck (Concrete)-Replace	40	33	\$21,000
2773 Unnderwater Pool Lights-Replace	10	3	\$6,050
2774 Pool Lane Tiles-Replace	20	13	\$7,265
2774 Pool Tiles -Replace	20	13	\$17,100
2781 Pool Heater Platform - Replace	20	18	\$29,200
2781 Pool Heaters - Replace	10	5	\$34,850
2792 HC Pool Lift	15	9	\$11,540
3001 Pool Fountains-Replace	15	8	\$9,925
Bar Area Components			
1901 Bar Area-Refurbish	30	23	\$88,550
1904 Sinks-Replace	30	23	\$14,550
1905 Drink Dispenser-Replace	20	13	\$17,000
Sandcastle Grounds			
2109 Concrete Curbs & Gutters - Repair	30	23	\$71,050
2113 Parking Lot Drainage-Allowance	20	13	\$66,550
2119 Parking Lot Pavers-Replace	30	23	\$542,000
2125 Parking Lot (Asphalt)-Resurface	20	13	\$134,000
2169 Main Entry Sign-Replace	20	13	\$6,050
2175 Lighting Fixtures-Replace	20	13	\$83,300

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2175 Pole Lights - Replace	35	28	\$57,600
2381 Maint. Roof (Comp Shingle)-Replace	12	10	\$11,135
Castle Grill Area			
2316 Patio Deck (Structure)-Replace	40	22	\$29,300
2316 Patio Deck(Wood)-Replace	20	2	\$11,475
2326 Patio Railing(SS Wire)-Replace	20	2	\$13,250
2326 Patio Rails(Wood/Wire)-Replace	30	18	\$16,350
2345 Flood Panels	20	2	\$8,335
2345 Siding & Trim(Wood)-Replace	25	7	\$10,265
2371 Exterior Doors	20	9	\$6,905
2381 Roof (Asphalt Shingle) - Replace	12	10	\$8,710
2387 Gutters/Downspouts(Cu)- Replace	25	7	\$3,690
2551 Electrical Service Panels	25	7	\$7,030
2557 Fire Suppression/Alarm	15	0	\$6,355
2709 Tile Flooring - Replace	35	17	\$28,000
2750 Bathrooms - Remodel	20	2	\$47,200
3009 Remodel-Allowance	20	2	\$7,865
3010 Exhaust Hood	25	7	\$45,425
Community Docks			
2193 Dock - Resurface CD-01 Beachwalker	20	21	\$3,475
2193 Dock - Resurface CD-02 Beachwalker	20	20	\$3,475
2193 Dock - Resurface CD-04 Surfson Rd	20	8	\$2,910
2193 Dock - Resurface CD-05 Bufflehead	20	8	\$2,605
2193 Dock - Resurface CD-06Flyway/Osprey	20	3	\$3,390
2193 Dock - Resurface CD-07 Canvasback	20	2	\$3,150
2193 Dock - Resurface CD-10 Egret Pond	20	7	\$8,490
2193 Dock - Resurface CD-11 Falcon Point	20	7	\$13,500
2193 Dock - Resurface CD-12 Salt Cedar	20	8	\$9,065
2193 Dock - Resurface CD-13 Blue Heron	20	1	\$25,500
2193 Dock - Resurface CD-17	20	10	\$3,025
2193 Dock - Resurface CD-19	20	10	\$3,025
2193 Dock -Resurface CD-03 Bass Pond/Rhe	20	13	\$29,300
2193 Dock-Resurface CD-08 Canvasb/Govern	20	7	\$3,150
2193 Dock-Resurface CD-9 Canvasback/Gov2	20	8	\$8,740
2194 Dock - Replace/Rebuild - CD - 01	30	1	\$9,990
2194 Dock - Replace/Rebuild CD - 02	30	0	\$10,015
2194 Dock - Replace/Rebuild CD - 03	30	13	\$85,350
2194 Dock - Replace/Rebuild CD - 04	30	8	\$8,365
2194 Dock - Replace/Rebuild CD - 05	30	18	\$7,505
2194 Dock - Replace/Rebuild CD - 07	30	2	\$4,900
2194 Dock - Replace/Rebuild CD - 08	30	7	\$5,230
2194 Dock - Replace/Rebuild CD - 09	30	8	\$25,100

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2194 Dock - Replace/Rebuild CD - 10	30	7	\$24,400
2194 Dock - Replace/Rebuild CD - 11	30	7	\$38,900
2194 Dock - Replace/Rebuild CD - 12	30	8	\$26,100
2194 Dock - Replace/Rebuild CD - 13	30	1	\$73,250
2194 Dock - Replace/Rebuild CD - 17	30	10	\$24,250
2194 Dock - Replace/Rebuild CD - 19	30	10	\$24,250
2194 Dock - Replace/Rebuild CD -06	30	3	\$9,715
Boardwalks			
2187 BW-1 Duneside Villas	30	18	\$159,500
2187 BW-10 Eugenia (21-23)	30	19	\$56,400
2187 BW-12 Eugenia (51-53)	30	22	\$120,000
2187 BW-13 Eugenia (51-53)	30	21	\$76,050
2187 BW-14 Eugenia (61B-63A)	30	29	\$60,500
2187 BW-15 Eugenia (69-71)	30	21	\$80,100
2187 BW-16 Eugenia (77)	30	29	\$33,900
2187 BW-22 Windswept	30	22	\$152,000
2187 BW-27 Turtle Beach (18)	30	22	\$154,000
2187 BW-28 Turtle Beach (7-8)	30	18	\$79,500
2187 BW-29 Atlantic Beach	30	20	\$67,350
2187 BW-30 Nicklaus La (9-10)	30	23	\$105,350
2187 BW-31 Surfsong (341/342)	30	20	\$115,000
2187 BW-32 Surfsong (55/56)	30	29	\$188,000
2187 BW-33 Surfsong (63/64)	30	20	\$190,500
2187 BW-34 Flyway (81/82)	30	20	\$201,000
2187 BW-35 Jackstay (92)	30	21	\$144,000
2187 BW-38 Flyway (114/120)	30	5	\$241,000
2187 BW-39 Flyway (157/162)	30	5	\$225,000
2187 BW-40 Sand Fiddler (208)	30	22	\$206,000
2187 BW-42 Ocean Course	30	23	\$44,150
2187 BW-7 Seascape Villas	30	19	\$130,500
2187 BW-8 Sandcastle Private	30	23	\$148,000
2187 BW-8B Sandcastle Public	30	23	\$64,100
2187 BW-9 Eugenia (7-9)	30	29	\$107,250
2189 Lift and Extend Boardwalks Allowance	3	0	\$60,500
3001 Boardwalk Showers - New	40	38	\$43,000
Walking Bridges			
8001 WB-1 Inlet Cove Channel Struct.	40	23	\$62,750
8002 WB-1 Inlet Cove Channel Deck	20	13	\$36,300
8003 WB-2 FairwayOaks(Pond 008) struct.	40	6	\$48,700
8004 WB-2 Fairway Oaks (Pond 008) deck	20	17	\$24,750
8005 WB-3 Greensward (Pond 013) struct.	40	6	\$148,000
8006 WB-3 Greensward (Pond 013) deck	20	10	\$51,450

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
8007 WB-4 Marsh Hawk Tower struct.	40	30	\$53,450
8008 WB-4 Marsh Hawk Tower deck	20	10	\$18,450
8009 WB-5 Windswept (pond 034) struct.	40	6	\$113,300
8010 WB-5 Windswept (pond 034) deck	20	17	\$39,350
8011 WB-6 Turtle Cove (pond 038) struct.	40	0	\$78,400
8012 WB-6 Turtle Cove (pond 038) decking	20	20	\$27,150
8013 WB-7 Struct	40	33	\$174,000
8014 WB-7 Deck	20	13	\$6,050
8015 WB-8 Turtle Beach (pond 031) struct	40	6	\$107,650
8016 WB-8 Turtle Beach (pond 031) deck	20	17	\$37,400
8017 WB-9 Swamp Garden (pond 032) struct	40	30	\$11,890
8018 WB-9 Swamp Garden (pond 032) deck	20	10	\$4,115
8019 WB-10 Encl. Turtle Bch (pond 032) struct	40	10	\$82,800
8020 WB-10 Encl. Turtle Bch (pond 032) deck	20	0	\$28,800
8021 WB-11 Structure Maritime Walkbridge	40	15	\$91,050
8022 WB-11 Deck Maritime Walkbridge	20	18	\$30,000
8023 WB-12 41 Atl. Bch (near BW #29) struct	40	20	\$30,450
8024 WB-12 41 Atl. Bch (near BW #29) deck	20	5	\$10,590
8025 WB-13 Nature Path/RB Rd struct	40	15	\$163,500
8026 WB-13 Nature Path/RB Rd deck	20	5	\$56,650
8027 WB-14 Rhett's Bluff adj/Pavilion struct	40	13	\$10,490
8028 WB-14 Rhett's Bluff adj/Pavilion deck	20	5	\$3,630
8029 WB-15 Silver Moss to Atl Beach struct	40	11	\$139,500
8030 WB-15 Silver Moss to Atl Beach deck	20	0	\$48,300
8031 WB-16 Glen Abbey to Surfsong struct	40	6	\$201,500
8032 WB-16 Glen Abbey to Surfsong deck	20	11	\$69,950
8033 WB-17 Allee of Oaks - Bridge Struct	40	38	\$150,000
8034 WB-17 Allee of Oaks - Deck	20	18	\$45,600
8035 WB-18 Marsh Island Park struct	40	38	\$266,500
8036 WB-18 Marsh Island Park deck	20	17	\$51,200
8037 WB-19 Blue Heron b/w 113-115 struct	40	12	\$47,600
8038 WB-19 Blue Heron b/w 113-115 deck	20	12	\$16,500
8039 WB-20 Blue Heron b/w 127-129 struct	40	12	\$75,850
8040 WB-20 Blue Heron b/w 127-129 deck	20	0	\$26,350
8041 WB-21 Blue Heron b/w 118-119 struct	40	12	\$23,550
8042 WB-21 Blue Heron b/w 118-119 deck	20	2	\$8,165
8043 WB-22 Blue Heron near 128 struct	40	12	\$56,950
8044 WB-22 Blue Heron near 128 deck	20	12	\$19,800
8045 WB-23 Canopied Bridge struct	40	12	\$32,950
8046 WB-23 Canopied Bridge deck	20	11	\$11,480
8047 WB-24 Blue Heron (behind 21) struct	40	12	\$133,500
8048 WB-24 Blue Heron (behind 21) deck	20	12	\$46,250

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
8049 WB-25 Grey Widgeon (near 7) struct	40	12	\$32,350
8050 WB-25 Grey Widgeon (near 7) deck	20	12	\$11,300
8051 WB-26 Grey Widgeon parking area struct	40	12	\$27,200
8052 WB-26 Grey Widgeon parking area deck	20	12	\$9,430
8053 WB-27 Cinder Creek structure & conc deck	40	26	\$558,500
8054 WB-28 Falcon Pt/Slat Cedar struct	40	13	\$152,000
8055 WB-28 Falcon Pt/Slat Cedar deck	20	11	\$56,850
8056 WB-29 Willet Pond struct	40	4	\$14,000
8057 WB-29 Willet Pond deck	20	11	\$4,845
8058 WB-30 Bull Thistle deck	20	8	\$39,200
8059 WB-30 Bull Thistle structure	40	31	\$15,550
8060 WB-31- 7/8 Turtle Bch (to BW-28)-deck	20	9	\$10,395
8061 WB-32	20	5	\$54,450
8062 WB-33	20	10	\$108,900
8063 WB-34	20	10	\$54,450
8064 WB-35 Structure	40	15	\$363,000
8065 WB-35 Deck	20	5	\$58,850

747 Total Funded Components



	Useful Life		2025 Rem. Useful Life		Estimated Replacement Cost in 2025	2025 Expenditures	01/01/2025 Current Fund Balance	01/01/2025 Fully Funded Balance	Remaining Bal. to be Funded	2025 Contributions
	Min	Max	Min	Max						
	Site and Grounds	1	40	0						
Asphalt Roadways	1	15	0	15	\$17,114,950	\$151,750	\$4,433,053	\$4,433,053	\$12,681,897	\$1,387,355
Drainage System Components	1	40	0	37	\$2,732,085	\$1,006,980	\$1,221,458	\$1,447,685	\$1,510,627	\$213,564
Timber Bridges (Vehicle)	1	50	0	42	\$13,607,050	\$64,200	\$4,411,325	\$7,415,914	\$9,195,725	\$549,205
Main Gate House	20	40	5	17	\$174,955	\$0	\$36,341	\$106,155	\$138,614	\$5,586
Vanderhoorst Gate House	20	40	5	17	\$97,850	\$0	\$43,212	\$66,980	\$54,638	\$3,281
Guardrails	40	40	9	25	\$258,480	\$0	\$59,331	\$141,480	\$199,149	\$6,990
Eagle Point Common Areas	20	40	0	33	\$347,500	\$29,950	\$29,950	\$91,409	\$317,550	\$12,280
Viewing Towers (VT)	2	45	0	18	\$288,155	\$18,755	\$131,385	\$203,795	\$156,770	\$16,459
Cinder Creek Common Areas	20	35	0	28	\$533,660	\$21,520	\$339,341	\$347,503	\$194,319	\$20,638
Rhett's Bluff Common Areas	10	45	0	37	\$957,660	\$73,735	\$459,119	\$576,002	\$498,541	\$34,837
Beachwalker Center	5	60	0	38	\$1,390,895	\$229,590	\$871,814	\$960,042	\$519,081	\$61,567
Maintenance Area Components	1	50	0	39	\$957,818	\$249,358	\$504,741	\$617,707	\$453,077	\$90,669
The Sandcastle (Exteriors & Interiors)	8	40	0	33	\$1,266,595	\$328,410	\$736,472	\$792,173	\$530,123	\$73,838
Family Pool Area	8	50	0	26	\$1,514,460	\$15,150	\$179,582	\$691,635	\$1,334,878	\$69,401
Adult Pool Area	8	50	2	43	\$1,178,880	\$0	\$98,271	\$241,953	\$1,080,609	\$40,527
Bar Area Components	20	30	13	23	\$120,100	\$0	\$5,950	\$30,007	\$114,150	\$4,637
Sandcastle Grounds	12	35	10	28	\$971,685	\$0	\$103,321	\$257,886	\$868,364	\$40,566
Castle Grill Area	12	40	0	22	\$250,155	\$6,355	\$138,732	\$172,857	\$111,423	\$11,503
Community Docks	20	30	0	21	\$500,120	\$10,015	\$354,271	\$357,273	\$145,849	\$20,246
Boardwalks	3	40	0	38	\$3,252,650	\$60,500	\$448,833	\$1,162,337	\$2,803,817	\$136,518
Walking Bridges	20	40	0	38	\$4,593,880	\$181,850	\$1,879,803	\$2,433,459	\$2,714,077	\$154,698
					\$57,643,133	\$4,471,578	\$19,115,150	\$25,749,055	\$38,527,983	\$5,202,470

Percent Funded: 74.2%

30-Year Reserve Plan Summary

Report # 23847-4
No-Site-Visit

Fiscal Year Start: 2025

Interest:

2.50 %

Inflation:

3.00 %

Reserve Fund Strength: as-of Fiscal Year Start Date

Projected Reserve Balance Changes

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Special Assmt Risk	% Increase		Loan or Special Assmts	Interest Income	Reserve Expenses
					In Annual Reserve Funding	Reserve Funding			
2025	\$19,115,150	\$25,749,055	74.2 %	Low	-43.92 %	\$5,202,470	\$0	\$492,634	\$4,471,578
2026	\$20,338,676	\$26,869,676	75.7 %	Low	3.00 %	\$5,358,544	\$0	\$532,196	\$3,945,894
2027	\$22,283,522	\$28,714,171	77.6 %	Low	3.00 %	\$5,519,300	\$0	\$578,992	\$4,295,361
2028	\$24,086,453	\$30,407,130	79.2 %	Low	3.00 %	\$5,684,879	\$0	\$628,727	\$4,133,387
2029	\$26,266,671	\$32,475,383	80.9 %	Low	3.00 %	\$5,855,426	\$0	\$696,665	\$3,291,309
2030	\$29,527,454	\$35,635,429	82.9 %	Low	3.00 %	\$6,031,089	\$0	\$734,701	\$6,980,378
2031	\$29,312,865	\$35,257,809	83.1 %	Low	3.00 %	\$6,212,021	\$0	\$772,772	\$3,721,162
2032	\$32,576,496	\$38,398,145	84.8 %	Low	3.00 %	\$6,398,382	\$0	\$856,260	\$3,831,918
2033	\$35,999,220	\$41,696,076	86.3 %	Low	3.00 %	\$6,590,333	\$0	\$944,137	\$3,919,349
2034	\$39,614,342	\$45,185,676	87.7 %	Low	3.00 %	\$6,788,043	\$0	\$1,045,695	\$3,315,383
2035	\$44,132,697	\$49,590,319	89.0 %	Low	3.00 %	\$6,991,685	\$0	\$1,022,042	\$14,426,378
2036	\$37,720,046	\$42,876,693	88.0 %	Low	3.00 %	\$7,201,435	\$0	\$989,502	\$4,384,284
2037	\$41,526,700	\$46,504,751	89.3 %	Low	3.00 %	\$7,417,478	\$0	\$1,073,149	\$5,598,236
2038	\$44,419,091	\$49,197,007	90.3 %	Low	3.00 %	\$7,640,003	\$0	\$1,146,560	\$5,799,629
2039	\$47,406,025	\$51,974,495	91.2 %	Low	3.00 %	\$7,869,203	\$0	\$1,234,859	\$5,019,408
2040	\$51,490,679	\$55,857,191	92.2 %	Low	3.00 %	\$8,105,279	\$0	\$1,176,816	\$18,015,213
2041	\$42,757,560	\$46,695,491	91.6 %	Low	3.00 %	\$8,348,437	\$0	\$1,129,009	\$4,573,076
2042	\$47,661,930	\$51,335,889	92.8 %	Low	3.00 %	\$8,598,890	\$0	\$1,253,321	\$4,800,803
2043	\$52,713,338	\$56,119,435	93.9 %	Low	3.00 %	\$8,856,857	\$0	\$1,366,134	\$6,239,460
2044	\$56,696,869	\$59,810,320	94.8 %	Low	3.00 %	\$9,122,563	\$0	\$1,429,152	\$9,488,326
2045	\$57,760,257	\$60,518,617	95.4 %	Low	3.00 %	\$9,396,240	\$0	\$1,429,487	\$11,862,241
2046	\$56,723,743	\$59,063,640	96.0 %	Low	3.00 %	\$9,678,127	\$0	\$1,490,604	\$5,237,548
2047	\$62,654,925	\$64,656,875	96.9 %	Low	3.00 %	\$9,968,471	\$0	\$1,611,517	\$7,827,503
2048	\$66,407,410	\$68,026,733	97.6 %	Low	3.00 %	\$10,267,525	\$0	\$1,617,708	\$15,141,908
2049	\$63,150,735	\$64,248,623	98.3 %	Low	3.00 %	\$10,575,550	\$0	\$1,668,009	\$4,958,452
2050	\$70,435,841	\$71,139,448	99.0 %	Low	3.00 %	\$10,892,817	\$0	\$1,613,439	\$24,161,659
2051	\$58,780,438	\$58,759,811	100.0 %	Low	3.00 %	\$11,219,601	\$0	\$1,514,386	\$9,011,554
2052	\$62,502,871	\$61,924,575	100.9 %	Low	3.00 %	\$11,556,189	\$0	\$1,645,504	\$6,423,179
2053	\$69,281,386	\$68,170,823	101.6 %	Low	3.00 %	\$11,902,875	\$0	\$1,816,452	\$6,807,042
2054	\$76,193,671	\$74,539,211	102.2 %	Low	3.00 %	\$12,259,961	\$0	\$1,971,355	\$8,737,839

30-Year Reserve Plan Summary (Alternate Funding Plan)

Report # 23847-4
No-Site-Visit

Fiscal Year Start: 2025

Interest: 2.50 %

Inflation: 3.00 %

Reserve Fund Strength: as-of Fiscal Year Start Date	Projected Reserve Balance Changes
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Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Special Assmt Risk	% Increase		Loan or Special Assmts	Interest Income	Reserve Expenses
					In Annual Reserve Funding	Reserve Funding			
2025	\$19,115,150	\$25,749,055	74.2 %	Low	-50.41 %	\$4,600,000	\$0	\$485,016	\$4,471,578
2026	\$19,728,588	\$26,869,676	73.4 %	Low	3.00 %	\$4,738,000	\$0	\$508,921	\$3,945,894
2027	\$21,029,616	\$28,714,171	73.2 %	Low	3.00 %	\$4,880,140	\$0	\$539,201	\$4,295,361
2028	\$22,153,595	\$30,407,130	72.9 %	Low	3.00 %	\$5,026,544	\$0	\$571,524	\$4,133,387
2029	\$23,618,275	\$32,475,383	72.7 %	Low	3.00 %	\$5,177,341	\$0	\$621,117	\$3,291,309
2030	\$26,125,424	\$35,635,429	73.3 %	Low	3.00 %	\$5,332,661	\$0	\$639,838	\$6,980,378
2031	\$25,117,545	\$35,257,809	71.2 %	Low	3.00 %	\$5,492,641	\$0	\$657,583	\$3,721,162
2032	\$27,546,606	\$38,398,145	71.7 %	Low	3.00 %	\$5,657,420	\$0	\$719,693	\$3,831,918
2033	\$30,091,801	\$41,696,076	72.2 %	Low	3.00 %	\$5,827,142	\$0	\$785,098	\$3,919,349
2034	\$32,784,693	\$45,185,676	72.6 %	Low	3.00 %	\$6,001,957	\$0	\$863,044	\$3,315,383
2035	\$36,334,310	\$49,590,319	73.3 %	Low	3.00 %	\$6,182,015	\$0	\$814,595	\$14,426,378
2036	\$28,904,543	\$42,876,693	67.4 %	Medium	3.00 %	\$6,367,476	\$0	\$756,027	\$4,384,284
2037	\$31,643,762	\$46,504,751	68.0 %	Medium	3.00 %	\$6,558,500	\$0	\$812,364	\$5,598,236
2038	\$33,416,390	\$49,197,007	67.9 %	Medium	3.00 %	\$6,755,255	\$0	\$857,132	\$5,799,629
2039	\$35,229,148	\$51,974,495	67.8 %	Medium	3.00 %	\$6,957,913	\$0	\$915,402	\$5,019,408
2040	\$38,083,055	\$55,857,191	68.2 %	Medium	3.00 %	\$7,166,650	\$0	\$825,890	\$18,015,213
2041	\$28,060,381	\$46,695,491	60.1 %	Medium	3.00 %	\$7,381,650	\$0	\$745,116	\$4,573,076
2042	\$31,614,070	\$51,335,889	61.6 %	Medium	3.00 %	\$7,603,099	\$0	\$834,904	\$4,800,803
2043	\$35,251,270	\$56,119,435	62.8 %	Medium	3.00 %	\$7,831,192	\$0	\$911,576	\$6,239,460
2044	\$37,754,579	\$59,810,320	63.1 %	Medium	3.00 %	\$8,066,128	\$0	\$936,772	\$9,488,326
2045	\$37,269,153	\$60,518,617	61.6 %	Medium	3.00 %	\$8,308,112	\$0	\$897,540	\$11,862,241
2046	\$34,612,564	\$59,063,640	58.6 %	Medium	3.00 %	\$8,557,355	\$0	\$917,275	\$5,237,548
2047	\$38,849,646	\$64,656,875	60.1 %	Medium	3.00 %	\$8,814,076	\$0	\$994,922	\$7,827,503
2048	\$40,831,141	\$68,026,733	60.0 %	Medium	3.00 %	\$9,078,498	\$0	\$955,889	\$15,141,908
2049	\$35,723,620	\$64,248,623	55.6 %	Medium	3.00 %	\$9,350,853	\$0	\$958,934	\$4,958,452
2050	\$41,074,954	\$71,139,448	57.7 %	Medium	3.00 %	\$9,631,378	\$0	\$854,998	\$24,161,659
2051	\$27,399,672	\$58,759,811	46.6 %	Medium	3.00 %	\$9,920,320	\$0	\$704,386	\$9,011,554
2052	\$29,012,824	\$61,924,575	46.9 %	Medium	3.00 %	\$10,217,929	\$0	\$781,671	\$6,423,179
2053	\$33,589,245	\$68,170,823	49.3 %	Medium	3.00 %	\$10,524,467	\$0	\$896,424	\$6,807,042
2054	\$38,203,094	\$74,539,211	51.3 %	Medium	3.00 %	\$10,840,201	\$0	\$992,680	\$8,737,839