FY 2022 Replacements:	1st Year of Replacement	Useful Life Years	Remaining Life Years	Current Cost of Replacement per Cycle	
Split Systems, Phased	2022	8 to 12	1	\$12,200	
Deck, Pavers, Cabana	2022	20 to 30	1	\$34,720	
Fence, Cabana	2022	to 30	1	\$11,900	
Mechanical Equipment, Clubhouse	2022	5 to 10	1	\$15,000	
Pool Finish, Clubhouse	2022	8 to 12	1	\$38,250	
Asphalt Pavement, Mill and Overlay, Cabana	2022	15 to 25	1	\$25,980	
Tennis and Basketball Courts, Surface Replacement	2022	to 30	1	\$69,300	
Tennis Courts, Fence	2022	to 30	1	\$16,800	
Tennis Courts, Light Poles	2022	to 30	1	\$9,600	
Tree Maintenance	2022	to 5	1	\$10,000	
Asphalt Pavement, Preservation	2022	5 to 8	1	\$21,694	
FY 2023 Replacements:				\$265,444	FY 22 Total Replacement Cost
Storm Water System, Partial	2023	to 20	2	\$30,000	
Reserve Study Update	2023	2 to 3	2	\$2,200	
FY 2024 Replacements:	'	,	, ,	\$32,200	FY 23 Total Replacement Cost
Mechanical Equipment, Cabana	2024	5 to 10	3	\$10,000	
Deck, Concrete, Coatings, Clubhouse	2024	5 to 7	3	\$14,220	
Pool Finish, Cabana	2024	8 to 12	3	\$18,675	
FY 2025 Replacements:		1 00.2	1 - 1	\$42,895	FY 24 Total Replacement Cost
Irrigation System, Partial	2025	to 20	4	\$42,000	
FY 2026 Replacements:				\$42,000	FY 25 Total Replacement Cost
Asphalt Pavement, Mill and Overlay, Treeview	2026	15 to 25	5	\$36,210	
Security System	2026	5 to 10	5	\$18,500	
FY 2027 Replacements:		1	1	\$54,710	FY 26 Total Replacement Cost
Tennis and Basketball Courts, Color Coat	2027	4 to 6	6	\$16,170	
		.	· · · · · ·	\$16,170	FY 27 Total Replacement Cost
FY 2028 Replacements:	0000	F 4- 7	1 7	*0.000	
Paint Finish Applications	2028	5 to 7	7	\$8,280	
Signage	2028	15 to 20	7	\$8,000	
FY 2029 Replacements:				\$16,280	FY 28 Total Replacement Cost
Fences, Clubhouse	2029	to 25	8	\$14,600	
Deck, Vinyl, Clubhouse	2029	to 25	8	\$34,650	
, ,,,	1	1			FY 29 Total
				\$49,250	Replacement Cost

Asphalt Pavement, Mill and Overlay, Lakeview	2030	15 to 25	9	\$77,475	
				\$77,475	FY 30 Total Replacement Cost
FY 2031 Replacements: None					
FY 2032 Replacements:					
Interior Renovations, Partial	2032	10 to 15	11	\$76,500	
FY 2033 Replacements:				\$76,500	FY 32 Total Replacement Cost
FY 2034 Replacements:					
Fence, Chain Link	2034	to 30	13	\$9,125	
Roof, Asphalt Shingle, Cabana	2034	12 to 18	13	\$8,075	
				\$17,200	FY 34 Total Replacement Cost
FY 2035 Replacements: None					
FY 2036 Replacements:					
Windows and Glass Doors	2036	to 40	15	\$46,000	
				\$46,000	FY 36 Total Replacement Cost
					Replacement Cost
FY 2037 Replacements: None					
FY 2038 Replacements:					
Playground Equipment	2038	15 to 20	17	\$110,000	
Deck, Wood, Clubhouse	2038	15 to 25	17	\$6,900	
				\$0,900	
FY 2039 Replacements:				\$116,900	FY 38 Total Replacement Cost
<u> </u>	2039	12 to 18	18		
Roof, Asphalt Shingle	2039 2039	12 to 18 to 25	18	\$116,900 \$31,000	
Roof, Asphalt Shingle		_		\$116,900 \$31,000 \$7,500	Replacement Cost FY 39 Total
Roof, Asphalt Shingle Gutters and Downspouts		_		\$116,900 \$31,000	Replacement Cost
Roof, Asphalt Shingle Gutters and Downspouts FY 2040 Replacements:	2039	to 25	18	\$116,900 \$31,000 \$7,500 \$38,500	Replacement Cost FY 39 Total
Roof, Asphalt Shingle Gutters and Downspouts FY 2040 Replacements:		_		\$116,900 \$31,000 \$7,500	FY 39 Total Replacement Cost
FY 2039 Replacements: Roof, Asphalt Shingle Gutters and Downspouts FY 2040 Replacements: Asphalt Pavement, Mill and Overlay, Clubhouse	2039	to 25	18	\$116,900 \$31,000 \$7,500 \$38,500	Replacement Cost FY 39 Total
Roof, Asphalt Shingle Gutters and Downspouts FY 2040 Replacements: Asphalt Pavement, Mill and Overlay, Clubhouse	2039	to 25	18	\$116,900 \$31,000 \$7,500 \$38,500 \$25,050	FY 39 Total Replacement Cost
Roof, Asphalt Shingle Gutters and Downspouts FY 2040 Replacements:	2039	to 25	18	\$116,900 \$31,000 \$7,500 \$38,500 \$25,050	FY 39 Total Replacement Cost FY 40 Total Replacement Cost
Roof, Asphalt Shingle Gutters and Downspouts FY 2040 Replacements: Asphalt Pavement, Mill and Overlay, Clubhouse FY 2041 Replacements: Rest Rooms, Renovations, Cabana	2039	to 25	18	\$116,900 \$31,000 \$7,500 \$38,500 \$25,050 \$25,050	FY 39 Total Replacement Cost
Roof, Asphalt Shingle Gutters and Downspouts FY 2040 Replacements: Asphalt Pavement, Mill and Overlay, Clubhouse FY 2041 Replacements:	2039	to 25	18	\$116,900 \$31,000 \$7,500 \$38,500 \$25,050 \$25,050	FY 39 Total Replacement Cost FY 40 Total Replacement Cost
Roof, Asphalt Shingle Gutters and Downspouts FY 2040 Replacements: Asphalt Pavement, Mill and Overlay, Clubhouse FY 2041 Replacements: Rest Rooms, Renovations, Cabana FY 2042 Replacements: Asphalt Pavement, Mill and Overlay, Double Eagle Court	2039	to 25	19 20	\$116,900 \$31,000 \$7,500 \$38,500 \$25,050 \$25,050 \$25,600 \$25,600	FY 39 Total Replacement Cost FY 40 Total Replacement Cost
Roof, Asphalt Shingle Gutters and Downspouts FY 2040 Replacements: Asphalt Pavement, Mill and Overlay, Clubhouse FY 2041 Replacements: Rest Rooms, Renovations, Cabana FY 2042 Replacements:	2040 2041 2042	to 25 15 to 25 to 20	19 20 21	\$116,900 \$31,000 \$7,500 \$38,500 \$25,050 \$25,050 \$25,600 \$25,600 \$60,600	FY 39 Total Replacement Cost FY 40 Total Replacement Cost

FY 2044 Replacements:

FY 2043 Replacements: None

Fence, Aluminum	2044	to 25	23	\$19,775
Interior Renovations, Complete	2044	to 25	23	\$153,000

FY 44 Total \$172,775 Replacement Cost

Cash Flow Funding Plan or Pooling Method



Appendix C
Lake Bernadette
Community Development District

	FY	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Beginning of Year Reserves		\$1,619,649	\$1,617,498	\$1,372,047	\$1,391,579	\$1,399,111	\$1,407,773	\$1,400,047	\$1,400,824	\$1,429,273	\$1,405,748	\$1,358,004	\$1,438,194	\$1,206,029	\$1,258,885	\$1,207,948	\$1,287,298
Recommended Reserve Contributions Anticipated Interest Earned 0.5%		19,400	45,700	48,200	50,800	53,500	56,400	59,400	62,600	66,000	69,600	73,400	77,400	81,600	86,000	90,600	95,500
Projected Expenses		4,049	8,087	6,860	6,958	6,996	7,039	7,000	7,004	7,146	7,029	6,790	7,191	6,030	6,294	6,040	6,436
		25,600	299,238	35,527	50,226	51,834	71,166	65,623	41,155	96,670	124,373	0	316,756	34,774	143,231	17,290	101,243
Projected Year End Reserves		\$1,617,498	\$1,372,047	\$1,391,580	\$1,399,111	\$1,407,773	\$1,400,046	\$1,400,824	\$1,429,273	\$1,405,749	\$1,358,004	\$1,438,194	\$1,206,029	\$1,258,885	\$1,207,948	\$1,287,298	\$1,287,991

	FY	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051
Beginning of Year Reserves		\$1,287,990	\$1,284,095	\$1,110,787	\$1,092,276	\$1,064,105	\$1,120,335	\$634,411	\$680,169	\$106,094	\$111,627	\$228,452	\$37,529	\$184,220	\$276,329	\$477,211
Recommended Reserve Contributions Anticipated Interest Earned 0.5% Projected Expenses		100,700	106,100	111,800	117,800	124,200	130,900	138,000	145,500	153,400	161,700	170,400	179,600	189,300	199,500	210,300
		6,440	6,420	5,554	5,461	5,321	5,602	3,172	3,401	530	558	1,142	188	921	1,382	2,386
		111,036	285,828	135,865	151,432	73,291	622,426	95,415	722,976	148,397	45,433	362,465	33,097	98,111	0	175,407
Projected Year End Reserves		\$1,284,094	\$1,110,787	\$1,092,276	\$1,064,105	\$1,120,335	\$634,411	\$680,168	\$106,094	\$111,627	\$228,452	\$37,529	\$184,220	\$276,330	\$477,211	\$514,490

Threshold/ Risk Year

Notes:

Notes:

1)FY 2021 Begins October 1, 2020 and Ends September 30, 2021

2)FY 2021 Beginning Reserve Balance and Remaining Contributuions are as of: 4/30/21

3)Interest Earned is compounded on the Beginning Year Reserve Balance, the first year is a partial amount earned 4)Taxes on the interest earned are considered negligible

Reserve Component	Total Cycle Quantity	Per Phase Quantity	Unit of Measurement	1st Year of Replacement		Remainin Life Years	Unit		uture Costs of	Fiscal Year 2021																												
Clubhouse Components								\$352,980	\$1,255,064		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036 20	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050
Gutters and Downspouts	750	75	Linear Feet	2039	to 25	18	\$10.00	\$7,500	\$19,328	\$0	\$0	\$0	\$0	\$0	0.2	\$(02	0.2	\$0	90	90	0.2	\$0	\$0	0.2	\$0 \$0	\$19,328	\$0	\$0	\$0	0.2	\$0	\$0	\$0	\$0	90	90	\$0
Interior Renovations, Complete	5.100		Square Feet	2044	to 25	23	\$30.00	\$153,000	\$512,891	\$0	\$0	\$0	\$0	\$0	φ0 0.2	\$(\$0	φ0 \$0	\$0	ΦΦ 0.2	φο \$0	00	\$0	\$0	90	\$0 \$0	913,320	\$0	\$0	\$0	φ0 \$0	\$512,891	\$0	\$0	\$0	\$0	\$0	\$0
Interior Renovations, Partial	5,100	-,	Square Feet	2032	10 to 15	11	\$15.00	\$76,500	\$136,429	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$(\$0	\$0	\$0	\$0	\$136,429	\$0	\$0	\$0	\$0	\$0 \$0	5 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Paint Finish Applications	9,200	-, -	Square Feet	2028	5 to 7	7	\$0.90	\$8,280	\$90,345	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$11.965	\$0	\$0	\$0	\$0	\$0	\$0	\$17,290	\$0	\$0 \$0	\$0	\$0	\$0	\$24,985	\$0	\$0	\$0	\$0	\$0	\$0 \$	36,105	\$0
Roof, Asphalt Shingle	1	3,20	Allowance	2039	12 to 18	18	\$31,000.00	\$31,000	\$79,890	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$79,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Security System	1		Allowance	2026	5 to 10	5	\$18,500.00	\$18,500	\$181,705	\$0	\$0	\$0	\$0	\$0	\$24,064	\$(\$0	\$0	\$0	\$0	\$0	\$34,774	\$0	\$0	\$0	\$0 \$0	\$0	\$50,251	\$0	\$0	\$0	\$0	\$0	\$0	\$72,615	\$0	\$0	\$0
Split Systems, Phased	6		Fach	2022	8 to 12	1	\$6,100.00	\$12,200	\$133,231	\$0	\$12,859	\$0	\$0	\$0	\$0	\$(\$17.630	\$0	\$0	\$0	\$0	\$0	\$24,171	\$0	\$0	\$0 \$0	\$0	\$33,138	\$0	\$0	\$0	\$0	\$0	\$45,433	\$0	\$0	\$0	\$0
Windows and Glass Doors	920	92	Square Feet	2036	to 40	15	\$50.00	\$46,000	\$101,243	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,243	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pool Components	020		Joquaro i dot	2000	10 40	10	φου.σο	\$232,590	\$967,000	Ψ0	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	Ψ,	γ φυ 	Ψ	ΨΟ	Ψ0	ΨΟ	Ψ	Ψ0	ΨΟ	Ψ101,210	Ψ.	,	Ψ	Ψ	Ψ0	ΨΟ	Ψ	ΨΟ	ΨΟ	ΨΟ	Ψ0	ΨΟ	
Deck, Concrete, Coatings, Clubhouse	3,555	3 55	Square Feet	2024	5 to 7	3	\$4.00	\$14,220	\$212,803	\$0	\$0	\$0	\$16.650	\$0	\$0	\$(\$0	\$21,658	\$0	\$0	\$0	\$0	\$28.173	\$0	\$0	\$0 \$0	\$36,646	\$0	\$0	\$0	\$0	\$47,669	\$0	\$0	\$0	\$0 \$	662,006	\$0
Deck, Pavers, Cabana	4,960	-,	Square Feet	2022	20 to 30	1	\$7.00	\$34,720	\$36,595	\$0	\$36,595	\$0	\$0	\$0	\$0 \$0		\$0	\$0	\$0	\$0	<u>\$0</u>	\$0	\$0	\$0	\$0	\$0 \$0	\$00,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deck, Vinyl, Clubhouse	1,155	1 15	Linear Feet	2022	to 25	8	\$30.00	\$34,650	\$52,775	\$0	\$0	\$0	\$0	\$0	\$0 \$0		\$0	\$52,775	\$0	\$0	<u>\$0</u>	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deck, Wood, Clubhouse	230	23	Linear Feet	2038	15 to 25	17	\$30.00	\$6,900	\$16,871	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$16,87	1 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fence, Cabana	340		Linear Feet	2022	to 30	1	\$35.00	\$11,900	\$12,543	\$0	\$12,543	\$0	\$0	\$0	\$0 \$0		\$0	\$0	\$0	\$0	<u>\$0</u>	\$0	\$0	\$0	\$0	\$0 \$10,07	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fences, Clubhouse	365		Linear Feet	2029	to 25	8	\$40.00	\$14,600	\$22,237	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$22,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mechanical Equipment, Cabana	1		Allowance	2024	5 to 10	3	\$10,000.00	\$10,000	\$65,043	\$0	\$0	\$0	\$11,709	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$19,812	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$33,522	\$0	\$0	\$0	\$0	\$0	\$0
Mechanical Equipment, Clubhouse	1		Allowance	2022	5 to 10	1	\$15,000.00	\$15,000	\$87,824	\$0	\$15,810	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$26,751	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$45,263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pool Finish, Cabana	1,245	1 24	Square Feet	2024	8 to 12	3	\$15.00	\$18,675	\$121,468	\$0	\$0	\$0	\$21.867	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$36.999	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$62,603	\$0	\$0	\$0	\$0	\$0	\$0
Pool Finish, Clubhouse	2,550	· · · · · · · · · · · · · · · · · · ·	Square Feet	2022	8 to 12	1	\$15.00	\$38,250	\$223,951	\$0	\$40.316	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$68,215	\$0	\$0	\$0	\$0	\$0 \$0	5 \$0	\$0	\$0	\$115,421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rest Rooms, Renovations, Cabana	2,000	2,00	Fach	2041	to 20	20	\$12,800.00	\$25,600	. ,	\$25,600	\$0 \$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$00,210 \$0	\$0	\$0	\$0	\$0	\$0 \$0	5 \$0	\$0	\$73,291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Roof, Asphalt Shingle, Cabana	19	1	Squares	2034	12 to 18		\$425.00	\$8,075	\$15,998	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$15,998	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Site Components			- Oquaroo	2001	12 to 10	10	Ψ120.00	\$624,054	\$2 311 622	Ψ0	Ψ0	Ψ0	Ψ0	Ψ0	Ψ	Ψ,	1 40	Ψ0	Ψ	Ψ0	Ψ0	ψ0	ψ10,000	Ψ.	*	40	, , ,	Ψ*	Ψ0	Ψ0	Ψ0	Ψ0	Ψ0	Ψ0	Ψ0	40	Ψ0	
Asphalt Pavement, Mill and Overlay, Cabana	1.732	1 73	2 Square Yards	2022	15 to 25	1	\$15.00	\$25,980	\$129,358	\$0	\$27,383	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$	101,975	\$0	\$0	\$0
Asphalt Pavement, Mill and Overlay, Clubhouse	1,670	•	Square Yards	2040	15 to 25		\$15.00	\$25,050	\$68,042	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$68.042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Asphalt Pavement, Mill and Overlay, Double Eagle Court	4.040	,	Square Yards	2042	15 to 25		\$15.00	\$60,600	\$182,863	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$182,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Asphalt Pavement, Mill and Overlay, Janine Drive	1,667		Square Yards	2042	15 to 25		\$15.00	\$25,005	\$75,454	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$75,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Asphalt Pavement, Mill and Overlay, Lakeview	5,165		Square Yards	2030	15 to 25		\$15.00	\$77,475	\$124,373	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$124,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Asphalt Pavement, Mill and Overlay, Treeview	2,414	· · · · · · · · · · · · · · · · · · ·	Square Yards	2026	15 to 25		\$15.00	\$36,210	\$222,508	\$0	\$0	\$0	\$0	\$0	\$47,101	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$175
Asphalt Pavement, Preservation	16,688	•	Square Yards	2022	5 to 8	1	\$1.30	\$21,694	\$292,243	\$0	\$22,866	\$0	\$0	\$0	\$0	\$29,743	\$ \$0	\$0	\$0	\$0	\$38,690	\$0	\$0	\$0	\$0 \$50,3	27 \$(5 \$0	\$0	\$0	\$65,464	\$0	\$0	\$0	\$0	\$85,154	\$0	\$0	\$0
Fence, Aluminum	565		Linear Feet	2044	to 25	23	\$35.00	\$19,775	\$66,290	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	5 \$0	\$0	\$0	\$0	\$0	\$66,290	\$0	\$0	\$0	\$0	\$0	\$0
Fence, Chain Link	365		Linear Feet	2034		13	\$25.00	\$9,125	\$18,078	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$18,078	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Irrigation System, Partial	1		Allowance	2025	to 20	4	\$42,000.00	\$42,000	\$200,230	\$0	\$0	\$0	\$0	\$51,834	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$148,397	\$0	\$0	\$0	\$0	\$0
Pavers, Janine Drive	1,610	1,61	Square Feet	2042	15 to 25	21	\$7.00	\$11,270	\$34,008	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$34,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Playground Equipment	1		Allowance	2038	15 to 20	17	\$110,000.00	\$110,000	\$268,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$268,957	7 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Signage	1		Allowance	2028	15 to 20	7	\$8,000.00	\$8,000	\$44,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$3	33,097	\$0	\$0
Storm Water System, Partial	1		Allowance	2023	to 20	2	\$30,000.00	\$30,000	\$128,742	\$0	\$0	\$33,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$95,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tennis and Basketball Courts, Color Coat	2,310	2,31	Square Yards	2027	4 to 6	6	\$7.00	\$16,170	\$200,781	\$0	\$0	\$0	\$0	\$0	\$0	\$22,169	\$0	\$0	\$0	\$0	\$28,837	\$0	\$0	\$0	\$0 \$37,5	\$11 \$0	\$0	\$0	\$0	\$48,794	\$0	\$0	\$0	\$0	\$63,470	\$0	\$0	\$0
Tennis and Basketball Courts, Surface Replacement	2,310	,-	Square Yards	2022	to 30	1	\$30.00	\$69,300	\$73,042	\$0	\$73,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tennis Courts, Fence	480	48	Linear Feet	2022	to 30		\$35.00	\$16,800	\$17,707	\$0	\$17,707	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tennis Courts, Light Poles	4		Each	2022	to 30		\$2,400.00 \$10,000.00	\$9,600 \$10,000	\$10,118 \$154,169	\$0 ¢o	\$10,118 \$30,000	\$0 \$0	\$0 ¢o	\$0 \$0	\$0 \$0	\$(\$0	\$0 \$0	\$0 ¢o	\$0 ©0	\$0 \$17,834	\$0	\$0	\$0 \$0	\$0 \$0 \$23,	\$0 \$0	\$0	\$0 ©0	\$0 ¢o	\$0 \$30,175	\$0	\$0	\$0 ¢o	\$0 \$0	\$0 \$39,251	\$0 \$0	\$0 \$0	\$0
Tree Maintenance	1		Allowance	2022	to 5	1	\$10,000.00	φ10,000	\$154,169	φU	φ30,000	ΦU	Φυ	\$ 0	Φ 0	\$13,710	\$0	φU	φυ	\$0	φ17,834	\$0	\$0	ΦU	Φ U \$ 23,	30 \$0	\$∪ •	\$U	Φυ	φου, 175	\$0	φU	φυ	Φυ	φυθ,Ζΰ Ι	φυ	Φυ	φυ
Reserve Study Update	1		Allowance	2023	2 to 3	2	\$2,200.00	\$2,200	\$2,200			\$2,200																										

FINANCIAL ANALYSIS

This Reserve Study provides the 30-year cash flow analysis or pooling method to project and illustrate the reserve funding plan. The unaudited cash status of the reserve fund, as of April 30, 2021, as reported by Management is \$1,643,157. Lake Bernadette CDD budgeted \$38,800 for Reserves in the fiscal year FY¹ 2021.

The **cash flow method** of developing a reserve funding plan is where the reserve contributions are designed to offset the variable annual reserve expenses. Different reserve funding plans are tested against the anticipated schedule of reserve expenses until the desired adequate or sufficient funding goal is achieved.

The cash flow recommended 2022 reserve contribution is \$45,700. The District can then budget annual inflationary increases thereafter. The following table depicts the next 30 years of cash flow recommended contributions from Appendix C:

Year	Recommended	Year	Recommended
. Teal	Contribution	Teal	Contribution
2022	\$45,700	2037	\$100,700
2023	\$48,200	2038	\$106,100
2024	\$50,800	2039	\$111,800
2025	\$53,500	2040	\$117,800
2026	\$56,400	2041	\$124,200
2027	\$59,400	2042	\$130,900
2028	\$62,6 00	2043	\$138,000
2029	\$66,000	2044	\$145,500
2030	\$69,600	2045	\$153,400
2031	\$73,400	2046	\$161,700
2032	\$77,400	2047	\$170,400
2033	\$81,600	2048	\$179,600
2034	\$86,000	2049	\$189,300
2035	\$90,600	2050	\$199,500
2036	\$95,500	2051	\$210,300

¹ FY 2021 starts October 1, 2020 and ends September 30, 2021.