

Big Canoe Property Owners Association

Reserve Management Plan

Type 1

Reserve Study with On-Site Analysis

For 30-Year Projection Period Beginning January 1, 2017



Big Canoe Property Owners Association

Reserve Management Plan

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**Preparer's Report on Reserve Study
Reserve Management Plan**

Type I Reserve Study With On-Site Analysis

For 30-Year Projection Period Beginning January 1, 2017

Board of Directors

Big Canoe Property Owners Association
Jasper, Georgia

Description of Reserve Management Plan Engagement and Reserve Study Report

A reserve management plan engagement involves the reserve professional providing assistance to management of Big Canoe Property Owners Association by helping them identify key factors, develop assumptions, gather and assemble information, and develop a financial model so they may consider the results based upon their stated assumptions.

A Type I reserve study engagement is based on an on-site analysis. The on-site analysis of Big Canoe Property Owners Association upon which this reserve management plan is based was performed by Gary Porter, RS, Pierre Del Rosario, RSS, and Lynn Sallee, RS, PRA of Facilities Advisors International LLC on April 20, 2016.

The attached basic financial exhibits and disclosures comprise a Type I Reserve Study report of Big Canoe Property Owners Association. The basic financial exhibits comprising this reserve study report are the statement of position and summary component list as of January 1, 2017, statements of projected cash flows and expenditures for the 30-year period beginning January 1, 2017, and related disclosures that provide important information regarding the basic financial exhibits.

Management's Responsibility for Reserve Study

The Governing Body of Big Canoe Property Owners Association is responsible for the preparation and fair presentation of this reserve study report in accordance with Generally Accepted Reserve Study Principles.

Reserve Professional's Responsibility

Our responsibility is to perform our reserve management plan engagement and compile the reserve study report in accordance with Generally Accepted Reserve Study Standards.

Report on Reserve Study

Our reserve management plan engagement was performed in accordance with Generally Accepted Reserve Study Standards. A reserve study involves performing procedures to identify, quantify and evaluate condition of components based upon a visual observation for the purpose of making a financial projection. The procedures

selected are based on the reserve professional's judgment. We believe that the procedures we have performed are sufficient and appropriate to support the reserve study report as presented. We are not responsible for any events subsequent to the date of this report.

We have compiled the accompanying reserve study report of Big Canoe Property Owners Association, comprised of the financial exhibits referred to above in accordance with Generally Accepted Reserve Study Principles.

This reserve study report was prepared using software meeting the reserve study calculation and software standards of the International Capital Budgeting Institute.

We are not aware of any material modifications that should be made to the financial exhibits referred to above, based upon the stated significant assumptions and exclusions, for them to be presented in conformity with Generally Accepted Reserve Study Principles.

This reserve study report is restricted to the management and members of the Big Canoe Property Owners Association, and should not be relied upon by others not involved in the establishment of the significant assumptions and exclusions upon which this report is based. Readers of the reserve study report should consider the significant assumptions, excluded components, and general exclusions in forming their own conclusions regarding the reserve study report.

Required Supplementary Information

Generally Accepted Reserve Study Standards require that the component list compiled at the major or minor component level be presented to supplement the basic financial exhibits. This component list is the responsibility of the Big Canoe Property Owners Association's management and was used to prepare the basic financial exhibits. The information contained in this list has been subjected to the procedures applied in the compilation of the reserve study report, and we are not aware of any material modifications that should be made thereto.

Regulatory Information

In the case of common interest realty associations located in the U.S.A., Generally Accepted Reserve Study Standards require that regulatory disclosures be presented to supplement the basic financial exhibits. Regulatory Disclosures consist of supplemental information required by the Financial Accounting Standards Board and any disclosures required by state or local jurisdictions. Such information is the responsibility of the Big Canoe Property Owners Association's management and was derived from the component list used to prepare the reserve study report. The information has been subjected to the procedures applied in the compilation of the basic reserve study report, and we are not aware of any material modifications that should be made thereto.

Facilities Advisors International LLC

Gary Porter

August 7, 2016

Statement of Position

Projection period: January 1, 2017 to 2046
Type of Project: Master Association
Number of Units: 4,750
Location: Jasper, Georgia
Projected Construction date: October 16, 1972

Description of Project: Big Canoe Property Owners Association is an 4,750 - lot master planned development located in Jasper, Georgia. The project was developed in October 16, 1972.

On-Site analysis performed by: Gary Porter, Pierre Del Rosario, Lynn Sallee
Component analysis performed by: Gary Porter, Pierre Del Rosario, Lynn Sallee
Report prepared by: Gary Porter
No special assessments are considered necessary during the 30-year projection period.

Components Excluded from This Report

Major Component	Reason Excluded
Building Structures	Lifetime Component
Utilities - Underground and in Structure	Long-lived Component – Never previously included in study, and Excluded per Board decision
Street Base	Lifetime Component
Hardscape – sidewalks and curbs	Lifetime Component
Irrigation Lines and Sprinklers	Included in Operating Budget

Summary of major components is presented on next page

See Preparer's Report
See Summary of Significant Assumptions

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation:2.50% Investment:1.00% Contribution Factor:0.00% Calc: Future

Statement of Position Summary of Major Components

Categories	Estimated Useful Lives Years	Estimated Remaining Useful Lives Years	Estimated Future Replacement Cost
AECD	10	0	\$ 28,348
Duffers	4-20	0-11	49,537
Fitness Center	4-50	0-32	1,290,173
Golf Course Maintenance	2-50	0-44	13,928,102
Golf Operations	4-40	0-30	1,101,367
Grounds & Landscaping	1-40	0-30	1,226,345
House Keeping	8	0	35,435
Housekeeping	8	0	35,435
Lodge-Admin	1-20	0-17	124,300
Marina	3-50	2-44	1,666,585
New Buildings	10-40	1-18	275,809
Post Office	20-50	3-9	467,091
Public Safety	3-40	0-39	5,055,861
Public Works	1-60	0-46	16,463,121
Recycle Center	8-20	6-13	55,672
Sconti Clubhouse	5-40	0-31	2,251,055
Sconti Main	10-25	1-16	78,841
Sconti Terrace	4-25	1-16	136,478
Swim Club	3-40	0-28	1,652,432
Tennis	5-45	0-28	1,007,138
Veranda	15-40	6-31	34,681
Wildcat	3-40	0-29	987,955
			<u>\$ 47,951,761</u>

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation:2.50% Investment:1.00% Contribution Factor:0.00% Calc:Future

Cash Flow - Annual

Period	Beginning Balance	Contribution	Interest Earned	Expenditures	Ending Balance
01/17 - 12/17	\$ 2,500,000.00	\$ 2,799,996.00	\$ 26,245.40	\$ 2,683,917.34	\$ 2,642,324.06
01/18 - 12/18	2,642,324.06	2,895,195.84	29,401.48	2,395,762.66	3,171,158.72
01/19 - 12/19	3,171,158.72	2,993,632.56	35,547.05	2,281,949.71	3,918,388.62
01/20 - 12/20	3,918,388.62	3,095,416.08	35,676.75	3,784,267.99	3,265,213.46
01/21 - 12/21	3,265,213.46	3,200,660.16	40,632.73	1,707,821.51	4,798,684.84
01/22 - 12/22	4,798,684.84	3,309,482.64	53,364.41	2,440,037.33	5,721,494.56
01/23 - 12/23	5,721,494.56	3,422,005.08	54,198.23	4,361,462.46	4,836,235.41
01/24 - 12/24	4,836,235.41	3,538,353.24	52,739.73	2,619,078.08	5,808,250.30
01/25 - 12/25	5,808,250.30	3,658,657.20	57,064.21	4,213,955.63	5,310,016.08
01/26 - 12/26	5,310,016.08	3,783,051.60	58,540.13	2,943,678.92	6,207,928.89
	\$ 2,500,000.00	\$ 32,696,450.40	\$ 443,410.12	\$ 29,431,931.63	\$ 6,207,928.89

Period	Beginning Balance	Contribution	Interest Earned	Expenditures	Ending Balance
01/27 - 12/27	6,207,928.89	3,911,675.28	68,066.72	2,939,810.09	7,247,860.80
01/28 - 12/28	7,247,860.80	4,044,672.24	72,411.69	4,075,683.90	7,289,260.83
01/29 - 12/29	7,289,260.83	4,182,191.16	82,708.69	2,396,910.58	9,157,250.10
01/30 - 12/30	9,157,250.10	4,324,385.64	93,209.60	4,336,340.25	9,238,505.09
01/31 - 12/31	9,238,505.09	4,471,414.68	94,572.57	4,375,420.98	9,429,071.36
01/32 - 12/32	9,429,071.36	4,623,442.80	91,443.05	5,357,127.25	8,786,829.96
01/33 - 12/33	8,786,829.96	4,780,639.92	88,600.78	5,024,509.15	8,631,561.51
01/34 - 12/34	8,631,561.51	4,943,181.60	95,382.85	3,306,685.10	10,363,440.86
01/35 - 12/35	10,363,440.86	5,111,249.88	111,415.52	3,710,839.88	11,875,266.38
01/36 - 12/36	11,875,266.38	5,285,032.32	125,134.00	4,020,587.91	13,264,844.79
	\$ 6,207,928.89	\$ 45,677,885.52	\$ 922,945.47	\$ 39,543,915.09	\$ 13,264,844.79

Period	Beginning Balance	Contribution	Interest Earned	Expenditures	Ending Balance
01/37 - 12/37	13,264,844.79	5,464,723.44	140,537.82	4,136,963.97	14,733,142.08
01/38 - 12/38	14,733,142.08	5,650,524.00	156,159.47	4,249,441.27	16,290,384.28
01/39 - 12/39	16,290,384.28	5,842,641.84	174,067.69	3,827,322.40	18,479,771.41
01/40 - 12/40	18,479,771.41	6,041,291.64	189,548.40	5,169,155.33	19,541,456.12
01/41 - 12/41	19,541,456.12	6,246,695.52	212,056.85	3,248,917.99	22,751,290.50
01/42 - 12/42	22,751,290.50	6,459,083.16	238,547.82	4,707,046.48	24,741,875.00
01/43 - 12/43	24,741,875.00	6,678,692.04	262,444.65	4,007,190.23	27,675,821.46
01/44 - 12/44	27,675,821.46	6,905,767.56	286,924.59	5,076,173.51	29,792,340.10
01/45 - 12/45	29,792,340.10	7,140,563.64	317,221.53	3,728,698.26	33,521,427.01
01/46 - 12/46	33,521,427.01	7,383,342.84	355,632.03	3,847,919.86	37,412,482.02
	\$ 13,264,844.79	\$ 63,813,325.68	\$ 2,333,140.85	\$ 41,998,829.30	\$ 37,412,482.02

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Expenditures Matrix - Category

Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
AECD	28,347									
Duffers	5,062	9,339			5,587		18,198		6,167	
Fitness Center	71,849	263,399	131,120	135,257		73,394	68,987	81,693	9,803	113,860
Golf Course Maintenance	372,032	590,191	514,631	1,019,210	125,986	282,465	1,619,772	271,706	2,291,950	403,862
Golf Operations	14,658	4,116	9,759	492,754	3,017	34,013	21,838	554,740	30,191	118,092
Grounds & Landscaping	309,396	71,603	52,981	143,578	50,252	181,555	46,773	57,525	96,836	109,368
House Keeping	35,434								43,173	
Housekeeping	35,434								43,173	
Lodge-Admin	3,239	36,320	37,228	38,159	39,113	40,091	70,446	72,207	43,173	44,253
Marina			77,435	270,822	3,687	63,573	6,340	29,845	59,209	14,540
New Buildings		878	11,122	30,163	27,934	4,563				66,107
Post Office				5,560	161,342					300,188
Public Safety	355,898	39,693	2,074	38,395	7,710	498,029	83,361	222,638	199,709	246,869
Public Works	1,193,500	1,140,469	1,101,649	1,314,977	1,119,983	1,209,953	1,905,062	1,251,590	1,282,263	1,324,304
Recycle Center							5,870		39,473	
Scouti Clubhouse	88,890	45,556	34,037	130,287	44,701	8,705	399,076		56,665	114,552
Scouti Main		10,896		8,177			20,546			
Scouti Terrace		16,292	4,786				9,040			
Swim Club	96,044	81,142	214,403	66,341	10,588	12,776	3,624	31,210	4,913	38,959
Tennis	8,066	19,635	55,759	65,934	84,712	26,351	64,602	30,876		45,949
Veranda							7,631			
Wildcat	66,060	66,226	34,957	24,647	23,201	4,563	10,289	15,043	7,247	2,770
	2,683,917	2,395,762	2,281,949	3,784,267	1,707,821	2,440,037	4,361,462	2,619,078	4,213,955	2,943,678

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Expenditures Matrix - Category

Description	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
AECD	36,287									
Duffers		28,892	6,807				7,514			
Fitness Center	22,586	172,631	30,510	207,149	63,027	47,579	428,327	85,513	91,255	72,814
Golf Course Maintenance	390,526	443,753	573,876	1,464,738	2,116,703	1,525,538	938,741	448,992	621,387	912,284
Golf Operations	16,819	620,381	10,892	25,958	5,973	885,141	11,523	29,365		737,485
Grounds & Landscaping	121,304	67,083	55,825	203,065	108,720	244,137	91,379	74,422	151,786	40,462
House Keeping							52,603			
Housekeeping							52,603			
Lodge-Admin	45,359	46,493	47,655	48,847	54,646	51,320	90,176	154,052	55,266	56,647
Marina	19,439	163,258	33,767	245,631	104,499	10,997	8,115	116,001		7,768
New Buildings			38,686		27,210	5,841	1,272	53,313	42,411	37,072
Public Safety	873,430	46,781	9,395	111,350	57,221	743,409	117,079	192,950	310,990	162,201
Public Works	1,305,965	1,947,761	1,422,111	1,449,772	1,578,689	1,594,590	1,698,330	1,666,843	2,019,863	1,798,650
Recycle Center				10,327	7,152				50,529	
Scouti Clubhouse		334,255	43,571		27,088	175,221	180,413	5,391	146,534	12,300
Scouti Main		47,157				10,997	6,011			
Scouti Terrace	5,831	34,803			6,437		97,691		7,105	
Swim Club	66,745	28,575	52,002	19,478	64,147	31,249	513,178	461,025	68,374	95,929
Tennis	25,813	58,539	4,084	542,494	109,685	23,510	22,825	18,812	62,901	77,758
Veranda		18,331					10			
Wildcat	9,698	16,982	67,722	7,525	44,217	7,593	706,709		82,433	9,210
	2,939,810	4,075,683	2,396,910	4,336,340	4,375,420	5,357,127	5,024,509	3,306,685	3,710,839	4,020,587

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Expenditures Matrix - Category

Description	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
AECD	46,451									
Duffers	8,294	41,660	9,155					10,106		
Fitness Center	177,607	260,758	199,953	212,039	51,062	125,126	223,405	100,296	93,042	110,054
Golf Course Maintenance	1,380,504	687,876	405,569	941,979	480,174	856,178	907,335	524,376	713,601	665,593
Golf Operations	90,758		15,686	874,005	4,944	15,913	10,534	935,825	3,031	33,691
Grounds & Landscaping	155,279	74,033	294,559	341,080	162,060	485,884	63,488	84,401	112,354	70,375
House Keeping				64,091						
Housekeeping				64,091						
Lodge-Admin	58,064	59,515	61,003	62,528	64,091	65,694	115,433	118,319	77,213	72,514
Marina	79,630		57,169	522,382	21,608	14,077	147,755	51,863		106,284
New Buildings				1,601	3,829	7,477		8,837	48,070	
Post Office				9,111						309,686
Public Safety	226,502	110,162	61,003		76,727	863,877	73,011	572,306	266,609	241,957
Public Works	1,744,409	1,674,940	2,135,249	1,993,769	2,055,516	2,023,511	2,040,295	2,153,420	2,126,328	2,052,951
Recycle Center			8,714							64,681
Scontl Clubhouse		1,062,847	116,778		16,975	161,302	209,512	398,540		
Scontl Main		47,612						14,789		
Scontl Terrace		32,138	7,843				8,657			
Swim Club	129,248	56,691	360,897	80,597	26,443	31,243	25,099	19,638	76,177	73,660
Tennis	13,217	47,840	39,510	92,873	117,246	42,712	125,563	93,554	50,979	73,487
Veranda	26,994	11,052								
Wildcat		82,309	63,381	37,185	30,897	14,046	57,096		86,501	37,660
	4,136,963	4,249,441	3,827,322	5,169,155	3,248,917	4,707,046	4,007,190	5,076,173	3,728,698	3,847,919

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation:2.50% Investment:1.00% Contribution Factor:0.00% Calc:Future

Component List - Category Summary

Category	Replace Date	Replace Life	Current Cost	Future Cost
AECD	07/17-07/17	0:06 - 0:06	\$ 28,000.00	\$ 28,347.84
Duffers	07/17-07/28	0:06 -11:06	42,250.00	49,537.19
Fitness Center	05/17-05/49	0:04 -32:04	1,002,294.00	1,290,178.79
Golf Course Maintenance	01/17-07/61	0:00 -44:06	10,284,348.40	13,928,104.23
Golf Operations	04/17-07/47	0:03 -30:06	872,679.00	1,101,365.05
Grounds & Landscaping	07/17-07/47	0:06 -30:06	987,222.00	1,254,344.91
House Keeping	07/17-07/17	0:06 - 0:06	35,000.00	35,434.80
Housekeeping	07/17-07/17	0:06 - 0:06	35,000.00	35,434.80
Lodge-Admin	07/17-07/34	0:06 -17:06	128,200.00	160,620.08
Marina	07/19-07/61	2:06 -44:06	964,750.00	1,666,587.00
New Buildings	05/18-05/35	1:04 -18:04	212,980.00	275,811.93
Post Office	07/20-07/26	3:06 - 9:06	386,895.00	467,091.58
Public Safety	01/17-07/56	0:00 -39:06	3,087,100.00	5,289,838.23
Public Works	05/17-07/63	0:04 -46:06	8,306,400.30	16,505,058.77
Recycle Center	07/23-07/30	6:06 -13:06	44,400.00	55,671.46
Sconti Clubhouse	07/17-07/48	0:06 -31:06	1,541,048.50	2,251,052.32
Sconti Main	07/18-07/33	1:06 -16:06	64,500.00	78,841.41
Sconti Terrace	07/18-07/33	1:06 -16:06	98,900.00	136,475.72
Swim Club	05/17-05/45	0:04 -28:04	1,225,626.60	1,652,431.96
Tennis	05/17-05/45	0:04 -28:04	771,865.00	1,010,054.76
Veranda	07/23-07/48	6:06 -31:06	24,306.90	34,680.61
Wildcat	01/17-05/46	0:00 -29:04	721,593.70	991,915.24
			\$ 30,865,359.40	\$ 48,298,878.68

Disclosures

Site Analysis

Big Canoe Property Owners Association is a master planned development association located in Jasper, Georgia. The Association consists of 4,750 lots located near Jasper, Georgia.

The site analysis was performed on April 18, 2016 by representatives of Facilities Advisors International LLC. Various association maintenance and management staff were interviewed during the site analysis regarding component existence, maintenance activities, date last repaired/replaced, and actual or bid costs, if known. Site analysis procedures included:

- Review of Google Earth satellite images
- Tour of Association common areas
- Identification and quantification / measurement of common area components
- Component condition assessment

The site analysis was performed as a limited scope visual observation. No destructive or invasive testing was performed. The condition of components may be assessed differently if destructive / invasive testing was performed, but such testing is beyond the scope of a reserve study.

Component Analysis

Components considered for inclusion in the reserve study report are all those components that are the maintenance responsibility of the Association that are anticipated to require future major repair or replacement under the assumption that such components are subject to normal maintenance activities and normal wear and tear. Components with a useful life of less than three years or a cost of \$2,500 have generally been excluded from this analysis, as such items are considered to be part of the Association's operating budget.

The component list was compiled based upon the previous reserve study, the tour of association common areas, inquiry of Association management and maintenance staff, and selected vendors providing maintenance services to the Association. The component list is believed to be complete, except for the exclusions noted below, which are considered normal exclusions.

Estimated future major repair and replacement costs are generally based on current replacement costs projected to estimated repair or replacement date, applying an inflation factor of 2.50% for the entire 30-year financial projection period.

Current estimated replacement costs are derived from a variety of sources including; actual prior costs, current bids, vendor or contractor estimates, management's estimates, Facilities Advisors, Inc. cost database, or cost estimator manuals. This data is considered reliable and has been relied upon in the determination of current cost. Current cost includes material or product cost, labor, overhead, delivery, and sales tax.

General Exclusions from the analysis are:

Excluded Conditions	Reason for Exclusion
Building code or zoning violations or upgrades	Outside scope of study
Structural stability or engineering analysis	Outside scope of study
Environmental conditions *	Outside scope of study
Geological stability or soil conditions	Outside scope of study
Soil contamination	Outside scope of study
Hydrological conditions	Outside scope of study
Mold or fungus	Outside scope of study
Termites or other pest control	Outside scope of study
Risks of wildfire, flood or seismic activity	Outside scope of study
Water quality or testing	Outside scope of study
Illegal or controlled substances	Outside scope of study
Building values or appraisals	Outside scope of study
Adequacy of efficiency of any system or component	Outside scope of study
Information not provided by the association necessary to identify all components	Outside scope of study

* Asbestos, radon, formaldehyde, lead, water or air quality, electromagnetic radiation or other environmental hazards.

Financial Analysis

The financial projection was prepared using the pooled cash flow method. Under this method, aggregate expenditures are projected to future estimated repair or replacement dates considering inflation at 2.50%. Actual expenditures may vary from estimated expenditures, and the differences may be significant.

Reserve fund revenues consist of member assessments and interest earned (and other income). Interest income has been estimated at 1.00%. The funding plan does not contain an income tax expense related to interest earned, as income taxes are paid from the operating fund. The projected annual assessment has been subjected to an annual increase factor for the projection period. This annual assessment adjustment factor is necessary to counteract the effects of inflation on projected expenditures.

Percent funded at January 1, 2017 of 18.08 was calculated using the inflation adjusted method.

The beginning balance of reserve funds was estimated at \$2,500,000, based on information provided by management. The beginning balance of reserve funds was provided by Association management.

Significant Assumptions

The following significant assumptions were used in the preparation of this reserve study report. If the actual replacement costs or remaining lives vary from the assumptions used in this analysis, the impact could be significant on future assessments. Accordingly, an annual review of the analysis is necessary to see if the Board, within its authority, should increase the regular assessments, pass special assessments or reschedule future replacement dates.

- Generally, only long-term major repair and replacement activities for components with a life of 3 years or longer and a cost of \$2,500 or more have been considered in this analysis. A group of items with individual cost of less than \$2,500 are included if the aggregate cost exceeds \$2,500.
- The Board of Directors will implement and/or continue preventive maintenance and repair programs to prevent abnormal deterioration of the common areas.
- The analysis assumes that no unusual conditions will occur, such as weather, vandalism, unusual use, or unforeseen obsolescence.
- Measurements and quantities were obtained by count, measurement, or estimation from plans provided by the Board of Directors unless otherwise noted, and are assumed to be a close approximation to actual.
- Proper construction and installation of all improvements is assumed, unless otherwise noted.
- This analysis assumes that the Association membership wishes to continue the use and maintenance of all amenities currently in place.
- The Association carries comprehensive property insurance to cover most insurable property risks.
- Current financial information was supplied by the Board of Directors and is assumed to be reasonably accurate as of the date of this analysis. Funded cash balances were not audited nor confirmed directly with financial institutions as a part of this analysis.
- The Association will collect and set aside reserve assessments on an annual basis as set forth in the funding plan projection, in order that sufficient funds will be available when expenditures are scheduled or necessary.
- The Board of Directors does not anticipate any special assessments other than those that may be scheduled as part of the attached 30-year funding projection.
- Interest rate of 1.00% is used in the funding plan.
- Inflation rate of 2.50% is used in the funding plan.

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation:2.50% Investment:1.00% Contribution Factor:0.00% Calc:Future

Supplementary Information on Future Major Repairs and Replacements

Categories	Estimated Remaining Useful Lives Life YY:MM	Estimated Future Replacement Cost	2017 Funding Requirement	Components of Fund Balance at 12/31/2016
AECD	0:06	\$ 28,348	\$ 2,456	\$ 2,283
Duffers	0:06 -11:06	49,537	3,691	3,445
Fitness Center	0:04 -32:04	1,290,173	81,079	81,724
Golf Course Maintenance	0:00 -44:06	13,928,102	628,488	838,561
Golf Operations	0:03 -30:06	1,101,367	133,173	71,156
Grounds & Landscaping	0:06 -30:06	1,226,345	92,090	78,368
House Keeping	0:06	35,435	3,838	2,854
Housekeeping	0:06	35,435	3,838	2,854
Lodge-Admin	0:06 -17:06	124,300	39,487	7,599
Marina	2:06 -44:06	1,666,585	73,291	78,663
New Buildings	1:04 -18:04	275,809	10,660	17,365
Post Office	3:06 - 9:06	467,091	11,565	31,546
Public Safety	0:00 -39:06	5,055,861	230,040	243,159
Public Works	0:04 -46:06	16,463,121	1,241,051	674,510
Recycle Center	6:06 -13:06	55,672	4,503	3,620
Sconti Clubhouse	0:06 -31:06	2,251,055	100,288	125,652
Sconti Main	1:06 -16:06	78,841	4,367	5,259
Sconti Terrace	1:06 -16:06	136,478	6,655	8,064
Swim Club	0:04 -28:04	1,652,432	68,234	99,934
Tennis	0:04 -28:04	1,007,138	44,480	62,764
Veranda	6:06 -31:06	34,681	1,425	1,983
Wildcat	0:00 -29:04	987,955	41,539	58,633
		\$ 47,951,761	\$ 2,826,238	\$ 2,500,000

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
AECD								
Jeep Cher. (2005)	\$ 28,000.00	1.000	07/01/2017	\$ 28,000	10:00	10:00	0:06	\$ 28,347
				\$ 28,000				\$ 28,347
Duffers								
Dry Storage Shelving @ 50%	\$ 3,500.00	1.000	07/01/2023	\$ 3,500	15:00	15:00	6:06	\$ 4,109
Freez. / Refrig (2 Door)	7,500.00	1.000	07/01/2028	7,500	20:00	20:00	11:06	9,962
Ice Mach / Bins @ 50%	4,000.00	1.000	07/01/2018	4,000	10:00	10:00	1:06	4,150
Ice Makers / Bins @ 50%	5,000.00	1.000	07/01/2018	5,000	10:00	10:00	1:06	5,188
Misc. Equip. @ 50%	5,000.00	1.000	07/01/2017	5,000	4:00	4:00	0:06	5,062
Range / Grill / Fryers @ 50%	12,000.00	1.000	07/01/2023	12,000	15:00	15:00	6:06	14,089
SS Pot / Pan Sink	2,750.00	1.000	07/01/2028	2,750	20:00	20:00	11:06	3,653
SS Work Surfaces @ 50%	2,500.00	1.000	07/01/2028	2,500	20:00	20:00	11:06	3,320
				\$ 42,250				\$ 49,537
Fitness Center								
18" Flat Screen TV	\$ 1,000.00	17.000	05/01/2022	\$ 17,000	7:00	7:00	5:04	\$ 19,392
AHU 13,800 CFM	12,325.00	1.000	07/01/2017	12,325	7:00	7:00	0:06	12,478
Aluminum Storefront Glass System	42.00	800.000	07/01/2018	33,600	4:00	4:00	1:06	34,867
Assistrd Dip	3,000.00	1.000	05/01/2017	3,000	15:00	18:00	0:04	3,024
Bath & Lockers Remodel	100,000.00	1.000	05/01/2018	100,000	19:00	19:00	1:04	103,347
Bench - Fitness	500.00	4.000	05/01/2018	2,000	15:00	15:00	1:04	2,066
Cable Cross	5,000.00	1.000	05/01/2023	5,000	10:00	10:00	6:04	5,846
Carpet	6.00	5,200.000	05/01/2018	31,200	10:00	10:00	1:04	32,244
Chlorination System - Pool	9,000.00	1.000	05/01/2019	9,000	14:00	14:00	2:04	9,533
Condenser Unit	10,000.00	1.000	05/01/2030	10,000	14:00	14:00	13:04	13,899
Desert Aire System	45,000.00	1.000	07/01/2019	45,000	7:00	7:00	2:06	47,865
Door - Exterior Metal / Glass	2,000.00	1.000	05/01/2019	2,000	20:00	20:00	2:04	2,118
Drinking Fountain	1,000.00	2.000	08/01/2032	2,000	16:00	16:00	15:07	2,938
Dry Sauna	6,000.00	1.000	05/01/2020	6,000	13:00	13:00	3:04	6,514

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Elliptical Machine Octane	\$ 3,500.00	2.000	05/01/2019	\$ 7,000	4:00	4:00	2:04	\$ 7,415
Elliptical Machine Percor	5,000.00	2.000	05/01/2018	10,000	12:00	12:00	1:04	10,334
Filter	1,800.00	4.000	05/01/2018	7,200	10:00	12:00	1:04	7,441
Fitness Lobby Refurbishing	10,000.00	1.000	05/01/2020	10,000	21:00	21:00	3:04	10,857
Free Weights / Plates	9,000.00	1.000	05/01/2017	9,000	16:00	16:00	0:04	9,074
Furniture Juice Bar	8,000.00	1.000	05/01/2020	8,000	21:00	21:00	3:04	8,686
Furniture Natatorium	2,500.00	1.000	05/01/2019	2,500	5:00	5:00	2:04	2,648
Gutters & Downspouts - Aluminum	6.50	520.000	05/01/2024	3,380	25:00	25:00	7:04	4,050
Handrails Pool/Spa	2,000.00	1.000	05/01/2018	2,000	10:00	10:00	1:04	2,066
Heat Pumps	19,000.00	1.000	07/01/2020	19,000	12:00	12:00	3:06	20,715
Heater - Pool	10,000.00	1.000	05/01/2030	10,000	15:00	15:00	13:04	13,899
Heater - Spa	4,000.00	1.000	05/01/2018	4,000	4:00	4:00	1:04	4,133
HVAC Unit	8,000.00	2.000	05/01/2017	16,000	18:00	18:00	0:04	16,132
Lap Pool	171,275.00	1.000	07/01/2033	171,275	25:00	25:00	16:06	257,417
Light - Ceiling Hanging	780.00	18.000	03/01/2036	14,040	20:00	20:00	19:02	22,537
Plate Loader	10,000.00	1.000	05/01/2020	10,000	21:00	21:00	3:04	10,857
Pool - Tile	22.00	277.000	05/01/2019	6,094	20:00	20:00	2:04	6,455
Pool Deck - Drains	28.50	280.000	05/01/2025	7,980	10:00	10:00	8:04	9,803
Pool Deck - Rubber	14.50	2,800.000	05/01/2028	40,600	15:00	15:00	11:04	53,710
Pool Replaster	40,000.00	1.000	05/01/2019	40,000	20:00	20:00	2:04	42,372
Recumbent	2,500.00	8.000	05/18-05/20	20,000	4:00	8:08	2:04	21,191
Roof - Metal - Aluminum	5.00	16,500.000	05/01/2049	82,500	50:00	50:00	32:04	183,312
Roof - Rubber Membrane Application	6.00	1,420.000	05/01/2017	8,520	18:00	18:00	0:04	8,590
Row Machine	2,000.00	3.000	05/01/2018	6,000	19:00	19:00	1:04	6,200
Saline Filter System	9,000.00	1.000	07/01/2017	9,000	7:00	7:00	0:06	9,111
Saline System - Spa	9,000.00	1.000	05/01/2018	9,000	12:00	12:00	1:04	9,301
Sauna Heater	1,500.00	1.000	05/01/2017	1,500	10:00	10:00	0:04	1,512
Selectorized Equipment	60,000.00	1.000	05/01/2020	60,000	10:00	10:00	3:04	65,147
Shelves Apparel	2,500.00	1.000	05/01/2024	2,500	16:00	16:00	7:04	2,996

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Siding - Hardie, Replace	\$ 8.00	5,700.000	05/01/2039	\$ 45,600	40:00	40:00	22:04	\$ 79,152
Smith Machine	5,000.00	1.000	05/01/2024	5,000	10:00	10:00	7:04	5,992
Spa - Replaster	4,000.00	1.000	05/01/2019	4,000	4:00	4:00	2:04	4,237
Spa - Tile	18.00	85.000	05/01/2018	1,530	17:00	17:00	1:04	1,581
Spinning Cycle	900.00	3.000	05/01/2018	2,700	6:00	6:00	1:04	2,790
Steper	3,000.00	2.000	05/18-05/19	6,000	5:00	9:00	1:10	6,278
Stepmill	5,000.00	1.000	05/01/2018	5,000	5:00	5:00	1:04	5,167
Treadmill	5,000.00	6.000	05/01/2018	30,000	5:00	5:00	1:04	31,004
True Stretch	2,100.00	1.000	05/01/2022	2,100	8:00	8:00	5:04	2,395
Upper Boddy Cardio	5,000.00	1.000	05/01/2017	5,000	18:00	18:00	0:04	5,041
Wall Acrylic	35.00	240.000	05/01/2024	8,400	25:00	25:00	7:04	10,067
Wall Door Glass	950.00	1.000	05/01/2024	950	25:00	25:00	7:04	1,138
Whirlpool	6,800.00	1.000	07/01/2017	6,800	7:00	7:00	0:06	6,884
Wood Flooring	4,000.00	1.000	04/23/2020	4,000	4:00	4:00	3:03	4,334
				\$ 1,002,294				\$ 1,290,178
Golf Course Maintenance								
2000 Chevy Pickup 4x4	\$ 35,000.00	1.000	07/01/2020	\$ 35,000	10:00	10:00	3:06	\$ 38,159
2005 Ford F-450 Dump Truck	30,745.00	1.000	07/01/2017	30,745	12:00	12:00	0:06	31,126
2007 Chevy 1500 4X4	28,095.00	1.000	07/01/2017	28,095	10:00	10:00	0:06	28,444
2012 Chevy Silverado	27,400.00	1.000	07/01/2022	27,400	10:00	10:00	5:06	31,385
4720 John Deere Tractor (2)	25,900.00	2.000	07/01/2026	51,800	15:00	15:00	9:06	65,494
7 Greens Fans w Installation	33,697.00	1.000	07/01/2018	33,697	7:00	7:00	1:06	34,968
Agrimental Blower	5,000.00	2.000	07/01/2017	10,000	10:00	14:00	0:06	10,124
Belaire Elite 7.5HP Compressor	3,000.00	1.000	07/01/2026	3,000	15:00	15:00	9:06	3,793
Big Tex Trailer	4,046.00	1.000	07/01/2027	4,046	15:00	15:00	10:06	5,243
Blower For Ventrac Mower	4,505.00	1.000	07/01/2017	4,505	7:00	7:00	0:06	4,560
Booster Pump Cherokee 2	14,000.00	1.000	07/01/2019	14,000	19:00	19:00	2:06	14,891
Booster Pump Cherokee 7	13,000.00	1.000	07/01/2030	13,000	15:00	15:00	13:06	18,143
Buffalo Blower (2)	10,546.00	2.000	07/01/2020	21,092	7:00	7:00	3:06	22,995

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Building Reconfiguration	\$ 90,000.00	1.000	07/01/2030	\$ 90,000	20:00	20:00	13:06	\$ 125,607
Bunker Renovation	340,000.00	1.000	07/01/2025	340,000	30:00	30:00	8:06	419,403
Carbrol Waste Water Recycler	38,540.00	1.000	07/01/2023	38,540	15:00	15:00	6:06	45,249
Case TF300 Trencher	20,000.00	1.000	07/01/2018	20,000	20:00	20:00	1:06	20,754
CAT 303.5E Mini Excavator	44,000.00	1.000	07/01/2029	44,000	15:00	15:00	12:06	59,910
Caterpillar 416 D	61,200.00	1.000	07/01/2026	61,200	20:00	20:00	9:06	77,379
Cherokee cart Path	298,000.00	1.000	07/01/2031	298,000	17:00	17:00	14:06	426,297
Cherokee Course Renovation	609,949.00	1.000	07/01/2031	609,949	25:00	25:00	14:06	872,548
Cherokee Covered Bridge	1,500.00	1.000	07/01/2031	1,500	20:00	20:00	14:06	2,145
Cherokee Irrigation System	500,000.00	1.000	07/01/2023	500,000	40:00	40:00	6:06	587,050
Cherokee Pump Station Refurb	180,000.00	1.000	07/01/2031	180,000	20:00	20:00	14:06	257,494
Chevy Colorado	33,000.00	1.000	07/01/2025	33,000	10:00	10:00	8:06	40,706
Choctaw Cart Path	220,000.00	1.000	07/01/2033	220,000	17:00	17:00	16:06	330,648
Choctaw Course Renovation	823,513.00	1.000	07/01/2032	823,513	25:00	25:00	15:06	1,207,508
Choctaw Covered Bridge	7,800.00	1.000	07/01/2022	7,800	20:00	20:00	5:06	8,934
Choctaw Irrigation System	500,000.00	1.000	07/01/2023	500,000	40:00	40:00	6:06	587,050
Choctaw Pump Station Refurb	150,000.00	1.000	07/01/2019	150,000	12:00	12:00	2:06	159,551
Choctaw Rock Veneer Bridge	3,880.00	1.000	07/01/2033	3,880	25:00	25:00	16:06	5,831
Core Collectors (2)	2,500.00	2.000	07/01/2021	5,000	7:00	7:00	4:06	5,587
Country Boy Trailer	1,500.00	1.000	07/01/2020	1,500	15:00	15:00	3:06	1,635
Creek Cart Path	133,698.00	1.000	07/01/2029	133,698	17:00	17:00	12:06	182,042
Creek Course Renovation	834,475.00	1.000	07/01/2025	834,475	25:00	25:00	8:06	1,029,357
Creek Covered Bridge	8,900.00	1.000	07/01/2017	8,900	20:00	25:00	0:06	9,010
Creek Irrigation System	525,000.00	1.000	07/01/2020	525,000	40:00	40:00	3:06	572,391
Creek Pump Station Refurb	200,000.00	1.000	07/01/2018	200,000	12:00	12:00	1:06	207,546
Cushman Hauler Pro 72V (3 units)	17,777.00	2.000	07/01/2022	35,554	6:00	6:00	5:06	40,725
Custom Hole Signs	700.00	27.000	01/01/2028	18,900	15:00	15:00	11:00	24,798
Equipment Lift	5,000.00	1.000	07/01/2025	5,000	20:00	20:00	8:06	6,167
EZ Go Carts	10,000.00	2.000	07/01/2018	20,000	5:00	5:00	1:06	20,754

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Foley Bedknife Grinder	\$ 19,000.00	1.000	07/01/2037	\$ 19,000	25:00	25:00	20:06	\$ 31,520
Foley Reel Grinder	39,130.00	1.000	07/01/2027	39,130	15:00	15:00	10:06	50,711
Gas Tanks	30,000.00	2.000	07/01/2018	60,000	15:00	19:00	1:06	62,264
Golf Course Ice Machines (3 units)	6,000.00	3.000	07/01/2024	18,000	10:00	10:00	7:06	21,662
Golf Course Irrigation Controllers (27)	81,000.00	1.000	07/01/2023	81,000	15:00	15:00	6:06	95,102
Golf Course Restroom	28,648.00	1.000	07/01/2026	28,648	27:00	27:00	9:06	36,221
Golf Course Rock Walls	5,000.00	2.000	07/25-07/40	10,000	25:00	25:00	16:00	15,100
Golf Maintenance Building Refurbish	90,000.00	1.000	07/01/2031	90,000	20:00	20:00	14:06	128,747
Golf Maintenance Building R...	350,000.00	1.000	07/01/2061	350,000	50:00	50:00	44:06	1,050,219
Golf Maintenance Chemical ...	105,000.00	1.000	07/01/2040	105,000	30:00	30:00	23:06	187,585
Golf Maintenance Shed Replacement	102,000.00	1.000	07/01/2020	102,000	40:00	40:00	3:06	111,207
Golf Mintenance Auto Gate	14,500.00	1.000	07/01/2019	14,500	20:00	20:00	2:06	15,423
Green Renovation - Cherokee	500,000.00	1.000	07/01/2036	500,000	30:00	30:00	19:06	809,254
Green Renovation - Choctaw	550,000.00	1.000	07/01/2037	550,000	30:00	30:00	20:06	912,434
Green Renovation - Creek	480,000.00	1.000	07/01/2030	480,000	30:00	30:00	13:06	669,905
Greens Fan Choctaw #9	3,615.00	1.000	07/01/2022	3,615	7:00	7:00	5:06	4,140
Hand-held Radios (5)	1,990.00	5.000	07/17-01/19	9,950	5:00	5:06	0:11	10,174
JD 260 Loader	35,000.00	1.000	07/01/2017	35,000	15:00	15:00	0:06	35,434
JD 7500Fairway Mower	51,512.00	1.000	07/01/2022	51,512	7:00	7:00	5:06	59,005
John Deere 1500 Aerator	25,000.00	1.000	07/01/2024	25,000	10:00	10:00	7:06	30,086
John Deere 220E Walk Mower	12,500.00	7.000	07/01/2020	87,500	5:00	5:00	3:06	95,398
John Deere 228 Trailer	2,187.00	3.000	07/01/2020	6,561	10:00	10:00	3:06	7,153
John Deere 228 Trailer (4 units)	8,530.00	1.000	07/01/2026	8,530	10:00	10:00	9:06	10,785
John Deere 260E Walk Mower (2).	24,000.00	1.000	07/01/2018	24,000	5:00	5:00	1:06	24,905
John Deere 323S Fairway Mower	49,961.00	1.000	07/01/2018	49,961	5:00	5:00	1:06	51,846
John Deere 7500 Fairway Mower	48,900.00	2.000	07/19-07/20	97,800	7:00	7:00	3:00	105,327
John Deere 7500 Fairway Mower	49,961.00	1.000	07/01/2018	49,961	5:00	5:00	1:06	51,846
John Deere 8700 E Fairway Mower	48,100.00	1.000	07/01/2019	48,100	11:00	11:00	2:06	51,162
John Deere Pro Gator	20,703.00	1.000	07/01/2017	20,703	10:00	10:00	0:06	20,960

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
John Deere Pro Gator 2010	\$ 22,400.00	1.000	07/01/2017	\$ 22,400	5:00	5:00	0:06	\$ 22,678
John Deere Pro Gator 2020	20,488.00	1.000	07/01/2017	20,488	5:00	9:00	0:06	20,742
John Deere TX Gator	10,933.00	1.000	07/01/2019	10,933	5:00	5:00	2:06	11,629
John Deere TX Gator (3 units)	33,351.90	1.000	07/01/2020	33,351	5:00	5:00	3:06	36,362
John Deere TX Gators (3)	28,850.00	1.000	07/01/2018	28,850	5:00	5:00	1:06	29,938
Kawasaki Mule Utility	10,000.00	1.000	07/01/2017	10,000	9:00	14:00	0:06	10,124
Magliner Trailer	1,500.00	1.000	07/01/2020	1,500	15:00	15:00	3:06	1,635
Mid-size John Deere Utility Vehicle (2)	21,214.00	1.000	07/01/2017	21,214	7:00	7:00	0:06	21,477
Post Lifts for Shop	13,787.00	1.000	07/01/2031	13,787	20:00	20:00	14:06	19,722
Radio Repeater	4,793.00	1.000	07/01/2021	4,793	7:00	7:00	4:06	5,356
Radio Repeater and Duplexer	4,793.00	1.500	01/17-07/19	7,189	5:00	5:00	1:08	7,494
Replace Portion - Course Drainage	30,000.00	1.000	01/01/2019	30,000	2:00	2:00	2:00	31,518
Retaining Wall /Stairs at Club House	25,000.00	1.000	07/01/2042	25,000	30:00	30:00	25:06	46,924
Retaining Wall Choc #9 Tee	14,326.00	1.000	07/01/2025	14,326	20:00	20:00	8:06	17,671
Rock Wall Scontti Dam	28,320.00	1.000	07/01/2033	28,320	25:00	25:00	16:06	42,563
Rock Walls Creek Course	13,717.00	1.000	07/01/2018	13,717	25:00	25:00	1:06	14,234
Ryan JR Sod Cutter	6,634.00	1.000	07/01/2025	6,634	10:00	10:00	8:06	8,183
Salisco Greens Roller	14,820.00	1.000	07/01/2024	14,820	10:00	10:00	7:06	17,835
Salisco Rollers (2)	29,731.00	1.000	07/01/2023	29,731	10:00	10:00	6:06	34,907
Shop Ice Machine	2,500.00	1.000	07/01/2018	2,500	7:00	7:00	1:06	2,594
Siphon Line Choctaw #9	19,947.00	1.000	07/01/2022	19,947	15:00	15:00	5:06	22,848
Snow Plow	6,212.00	1.000	07/01/2024	6,212	10:00	10:00	7:06	7,475
Tee Renovation	325,000.00	1.000	07/01/2025	325,000	30:00	30:00	8:06	400,900
Thatching Reels	9,688.00	1.000	07/01/2021	9,688	7:00	7:00	4:06	10,826
Tool Chest	2,000.00	1.000	07/01/2028	2,000	20:00	20:00	11:06	2,656
Toro 1200 Sprayer	30,000.00	1.000	07/01/2020	30,000	10:00	10:00	3:06	32,708
Toro 1750 Sprayer	32,470.00	1.000	07/01/2025	32,470	10:00	10:00	8:06	40,053
Toro 2020 Trap Rake	15,000.00	1.000	07/01/2017	15,000	10:00	16:00	0:06	15,186
Toro 3020 Trap Rake	18,000.00	1.000	07/01/2018	18,000	10:00	16:00	1:06	18,679

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Toro 3100 Trim Mower	\$ 40,000.00	3,000	07/17-07/22	\$ 120,000	9:00	9:08	2:02	\$ 126,812
Toro 3420 IV Diesel (2)	36,000.00	1,000	07/01/2022	36,000	10:00	10:00	5:06	41,236
Toro HDX Auto Utility Vehicle	26,000.00	1,000	07/01/2020	26,000	5:00	5:00	3:06	28,346
Toro Pro Core 648	25,000.00	1,000	07/01/2018	25,000	7:00	7:00	1:06	25,943
Toro Procore 648	21,080.00	2,000	07/17-07/18	42,160	7:00	7:00	1:00	43,217
Toro RM 7000D	74,400.00	1,000	07/01/2019	74,400	7:00	7:00	2:06	79,137
Toro Workman MD	11,450.00	1,000	07/01/2020	11,450	6:00	6:00	3:06	12,483
Tractor mounted Buffalo Blower	4,970.00	1,000	07/01/2020	4,970	7:00	7:00	3:06	5,418
Truck Track System	10,650.00	1,000	07/01/2024	10,650	10:00	10:00	7:06	12,816
Turf Breeze 36" Fan	5,302.00	12,000	07/01/2021	63,624	7:00	7:00	4:06	71,101
Turfco Widespin Topdresser	11,000.00	1,000	07/01/2017	11,000	8:00	9:00	0:06	11,136
Ventrac Mower	26,000.00	1,000	07/01/2019	26,000	5:00	5:00	2:06	27,655
Ventrac Rotary Mower	30,300.00	2,000	07/01/2019	60,600	5:00	5:00	2:06	64,458
Vicon Fertilizer Spreader	3,363.00	1,000	07/01/2025	3,363	10:00	10:00	8:06	4,148
XUV John Deere Utility (2)	10,000.00	2,000	07/01/2017	20,000	5:00	6:00	0:06	20,248
			\$	10,284,348				\$ 13,928,104
Golf Operations								
Ball Washer - Driving Range	\$ 4,000.00	1,000	07/01/2019	\$ 4,000	5:00	5:00	2:06	\$ 4,254
Cart Barn Roof - Cedar Shake	12.25	10,100,000	07/01/2032	123,725	25:00	25:00	15:06	181,416
Cart Barn Siding	22.00	3,000,000	07/01/2047	66,000	40:00	40:00	30:06	140,159
Club Car Vehicle	9,500.00	1,000	07/01/2017	9,500	7:00	10:00	0:06	9,618
Copy / Fax Machine	3,000.00	1,000	03/01/2019	3,000	6:00	6:00	2:02	3,164
Display Fixtures - Golf Pro	5,000.00	1,000	07/01/2024	5,000	15:00	15:00	7:06	6,017
Driving Range Fixtures	15,000.00	1,000	09/01/2022	15,000	6:00	6:00	5:08	17,252
FF&E New Club Office	20,000.00	1,000	07/01/2025	20,000	15:00	15:00	8:06	24,670
Golf Bag Storage (250 Bags)	22,000.00	1,000	07/01/2032	22,000	25:00	25:00	15:06	32,258
Golf Car Chargers	1,000.00	102,000	07/01/2020	102,000	4:00	4:00	3:06	111,207
Golf Cart Replacement	3,400.00	102,000	03/01/2020	346,800	4:00	4:00	3:02	375,005
Golf Mats - Driving Range	600.00	31,000	07/01/2023	18,600	7:00	7:00	6:06	21,838

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

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Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Ice Machine - Golf Pro	\$ 2,500.00	1,000	07/01/2022	\$ 2,500	7:00	7:00	5:06	\$ 2,863
Pavilion, Driving Range	5,000.00	1,000	07/01/2022	5,000	20:00	20:00	5:06	5,727
Radios	375.00	16,000	07/01/2020	6,000	4:00	4:00	3:06	6,541
Range Club Washer	400.00	3,000	07/01/2021	1,200	5:00	5:00	4:06	1,341
Range Picker	3,500.00	1,000	04/01/2017	3,500	5:00	5:00	0:03	3,521
Repeater	1,500.00	1,000	07/01/2017	1,500	4:00	5:00	0:06	1,518
Repeater Tower	2,500.00	1,000	07/01/2032	2,500	20:00	20:00	15:06	3,665
Restroom Renovations	30,000.00	3,000	07/01/2026	90,000	27:00	27:00	9:06	113,793
Score Boards	4,000.00	1,000	03/01/2018	4,000	5:00	15:00	1:02	4,116
Starter Shed Decking	10.15	360,000	07/01/2022	3,654	15:00	15:00	5:06	4,185
Starter Shed Structure	15,000.00	1,000	07/01/2037	15,000	30:00	30:00	20:06	24,884
Water Coolers	1,100.00	2,200	07/01/2019	2,200	7:00	7:00	2:06	2,340
				\$ 872,679				\$ 1,101,365
Grounds & Landscaping								
Baseball Field	\$ 10,000.00	1,000	07/01/2033	\$ 10,000	25:00	25:00	16:06	\$ 15,029
Baseball Field Fence	18.00	280,000	07/01/2023	5,040	15:00	15:00	6:06	5,917
Basketball Backboards	1,500.00	1,000	07/01/2019	1,500	7:00	7:00	2:06	1,595
Basketball Court	9,300.00	1,000	07/01/2023	9,300	12:00	12:00	6:06	10,919
Bathroom Remodel	1,800.00	2,000	05/01/2025	3,600	20:00	20:00	8:04	4,422
Big Tex Trailer	1,800.00	1,000	07/01/2024	1,800	20:00	20:00	7:06	2,166
Blower for Ventrac	4,500.00	1,000	07/01/2020	4,500	10:00	10:00	3:06	4,906
Bobcat Vehicle	16,500.00	4,000	07/01/2017	66,000	5:00	5:00	0:06	66,819
Chevy CT Truck (2006) (166)	28,000.00	1,000	07/01/2018	28,000	10:00	12:00	1:06	29,056
Chevy Silverado Truck (165)	28,000.00	1,000	07/01/2020	28,000	10:00	10:00	3:06	30,527
Country Boy Trailer	2,500.00	1,000	07/01/2031	2,500	20:00	20:00	14:06	3,576
Doggie Station	500.00	1,000	05/01/2023	500	15:00	15:00	6:04	584
Dump Truck	40,000.00	1,000	07/01/2031	40,000	20:00	20:00	14:06	57,221
Floor Lift	15,000.00	1,000	07/01/2026	15,000	15:00	15:00	9:06	18,965
G&L matrl storage Bld-Roof	46,000.00	1,000	07/01/2017	46,000	15:00	32:00	0:06	46,571

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

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Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Grounds Equip. (Annual)	\$			\$				
John Deere 317 Loader	25,000.00	1.000	07/01/2018	25,000	1:00	1:00	1:06	25,943
John Deere Gator 855 D	22,000.00	1.000	07/01/2025	22,000	20:00	20:00	8:06	27,137
John Deere Gator Cart	16,000.00	1.000	07/01/2019	16,000	5:00	5:00	2:06	17,018
John Deere Pro Gator	15,500.00	1.000	07/01/2021	15,500	7:00	7:00	4:06	17,321
John Deere Zero Turn Mower	22,500.00	1.000	07/01/2020	22,500	10:00	10:00	3:06	24,531
Main Gate	8,000.00	1.000	07/01/2018	8,000	7:00	10:00	1:06	8,301
Office FF&E Allowance	15,000.00	1.000	07/01/2033	15,000	25:00	25:00	16:06	22,544
Play Ground	2,000.00	1.000	07/01/2017	2,000	11:00	11:00	0:06	2,024
Playground Fence	20,000.00	1.000	05/01/2025	20,000	15:00	15:00	8:04	24,569
Playground Structure (Lg)	17.00	430.000	07/01/2019	7,310	15:00	15:00	2:06	7,775
Playground Structure (Sm)	32,500.00	1.000	03/01/2035	32,500	20:00	20:00	18:02	50,897
Right of Way Mower	12,000.00	1.000	03/01/2035	12,000	20:00	20:00	18:02	18,793
Roof - Asphalt	45,000.00	1.000	07/01/2026	45,000	15:00	15:00	9:06	56,896
Signs	4.50	216.000	05/01/2021	972	25:00	25:00	4:04	1,081
Silt Removal - Disharoon	1,100.00	1.000	05/01/2042	1,100	20:00	20:00	25:04	2,056
Silt Removal - Petit	100,000.00	1.000	07/01/2017	100,000	20:00	22:00	0:06	101,242
Silt Removal - Scontli	20,000.00	1.000	07/01/2020	20,000	20:00	20:00	3:06	21,805
Soccer Field	40,000.00	1.000	07/01/2017	40,000	20:00	23:00	0:06	40,496
Statues	9,300.00	1.000	07/01/2033	9,300	25:00	25:00	16:06	13,977
Storage Building	56,000.00	1.000	05/01/2042	56,000	30:00	30:00	25:04	104,678
Swing Set	75,000.00	1.000	07/01/2047	75,000	40:00	40:00	30:06	159,271
Swing Set	2,200.00	1.000	05/01/2020	2,200	15:00	15:00	3:04	2,388
Timber Retaining Walls	2,600.00	1.000	07/01/2017	2,600	10:00	10:00	0:06	2,632
Track	18,000.00	3.000	07/17-07/39	54,000	30:00	32:00	7:10	67,820
Utility Vehicle (2)	5,000.00	1.000	07/01/2017	5,000	7:00	7:00	0:06	5,062
Venrac Bush Hog Deck	18,000.00	2.000	07/01/2022	36,000	10:00	10:00	5:06	41,236
Venrac Mower - Turbo	3,500.00	1.000	07/01/2021	3,500	10:00	10:00	4:06	3,911
Venrac Mower, 26 HP	28,000.00	1.000	07/01/2022	28,000	10:00	10:00	5:06	32,072
	25,000.00	1.000	07/01/2020	26,000	10:00	10:00	3:06	28,346

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation:2.50% Investment:1.00% Contribution Factor:0.00% Calc:Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Ventrac Mowing Deck	\$ 3,500.00	2.000	07/20-07/22	\$ 7,000	10:00	10:00	4:06	\$ 7,825
Zero Turn John Deere Mower	8,000.00	2.000	07/17-07/18	16,000	10:00	11:06	1:00	16,401
				\$ 987,222				\$ 1,254,344
House Keeping								
2006 Chev. Blazer LS - PV	\$ 35,000.00	1.000	07/01/2017	\$ 35,000	8:00	8:00	0:06	\$ 35,434
				\$ 35,000				\$ 35,434
Housekeeping								
2008 Chevy Trailblazer	\$ 35,000.00	1.000	07/01/2017	\$ 35,000	8:00	8:00	0:06	\$ 35,434
				\$ 35,000				\$ 35,434
Lodge-Admin								
Admin. Copier	\$ 25,000.00	1.000	07/01/2023	\$ 25,000	10:00	10:00	6:06	\$ 29,352
Computer Eqpt - Annual allocation	35,000.00	1.000	07/01/2018	35,000	1:00	1:00	1:06	36,320
Document Retention System	40,000.00	1.000	07/01/2034	40,000	20:00	20:00	17:06	61,620
Lodge / Admin FF&E	25,000.00	1.000	07/01/2024	25,000	10:00	10:00	7:06	30,086
Sewer Lift Pump	1,600.00	2.000	07/01/2017	3,200	10:00	14:00	0:06	3,239
				\$ 128,200				\$ 160,620
Marina								
Canoe Racks Total	\$ 1,200.00	57.000	07/01/2020	\$ 68,400	20:00	20:00	3:06	\$ 74,574
Canoes-Rental	1,800.00	3.000	07/01/2023	5,400	10:00	10:00	6:06	6,340
Docks (Future Replacement)	461,500.00	1.000	07/01/2048	461,500	40:00	40:00	31:06	1,004,554
Docks Refurbish	50,000.00	1.000	07/01/2028	50,000	20:00	20:00	11:06	66,419
HVAC	6,000.00	1.000	07/01/2026	6,000	15:00	15:00	9:06	7,586
Jon Boat	1,000.00	3.000	07/01/2022	3,000	10:00	10:00	5:06	3,436
Kayaks	300.00	5.000	07/01/2020	1,500	8:00	8:00	3:06	1,635
Marina Customer Svs. Building	42,000.00	1.000	07/01/2061	42,000	50:00	50:00	44:06	126,026
Paddle Boards	500.00	5.000	07/01/2020	2,500	7:00	7:00	3:06	2,725
Patio Table sets	1,800.00	13.000	07/01/2028	23,400	15:00	15:00	11:06	31,084
Paving Drive - North Marina	21,750.00	1.000	07/01/2031	21,750	20:00	20:00	14:06	31,113

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

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Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Pontoon Boat - Replace	\$ 22,000.00	8.000	07/01/2020	\$ 176,000	10:00	10:00	3:06	\$ 191,887
Pontoon Boat Motor	3,100.00	8.000	07/01/2019	24,800	5:00	5:00	2:06	26,379
Pontoon Boat Trailer	2,200.00	1.000	07/01/2026	2,200	25:00	25:00	9:06	2,781
Pontoon Boats Refurbish	6,000.00	8.000	07/01/2019	48,000	3:00	3:00	2:06	51,056
Restrooms - Main Marina	12,500.00	1.000	07/01/2027	12,500	22:00	22:00	10:06	16,199
Restrooms - North Marina	8,000.00	1.000	07/01/2039	8,000	22:00	22:06	22:06	13,943
Segmental wall refurbish	4,500.00	1.000	07/01/2022	4,500	10:00	10:00	5:06	5,154
Solar powered fish feeder	1,100.00	3.000	07/01/2021	3,300	5:00	5:00	4:06	3,687
				\$ 964,750				\$ 1,666,587
New Buildings								
Bathroom Remodel	\$ 6,000.00	2.000	05/01/2026	\$ 12,000	19:00	19:00	9:04	\$ 15,110
Ceiling Fan Lights Outdoor	350.00	9.000	05/01/2029	3,150	30:00	30:00	12:04	4,271
Deck - Wood - Replace	15.00	1,092.000	05/19-05/29	16,380	30:00	30:00	5:11	19,096
Dish Washer	4,500.00	1.000	05/01/2029	4,500	15:00	15:00	12:04	6,102
Door - Exterior Wood / Glass	900.00	4.000	05/01/2034	3,600	30:00	30:00	17:04	5,523
Fire Alarm System Electronics	17,000.00	1.000	05/01/2031	17,000	20:00	20:00	14:04	24,219
Grill Equipment	12,000.00	1.000	05/01/2021	12,000	15:00	15:00	4:04	13,355
HVAC Unit	7,500.00	2.000	05/01/2020	15,000	15:00	15:00	3:04	16,286
Icemaker	2,100.00	1.000	05/01/2021	2,100	10:00	10:00	4:04	2,337
Kitchen Equipment	11,000.00	1.000	05/01/2021	11,000	15:00	15:00	4:04	12,242
Light - Chandelier, Large	900.00	1.000	05/01/2020	900	20:00	20:00	3:04	977
Railing - Wood	35.00	230.000	05/01/2034	8,050	30:00	30:00	17:04	12,350
Roof - Asphalt	4.50	11,640.000	05/20-05/26	52,380	25:00	25:00	8:00	63,896
Sidling - Wood, Replace	7.00	5,010.000	05/34-05/35	35,070	40:00	40:00	17:08	54,263
Walk in Cooler/Freezer	15,000.00	1.000	05/01/2029	15,000	20:00	20:00	12:04	20,340
Water Heater	850.00	1.000	05/01/2018	850	15:00	15:00	1:04	878
Wood Floor Refurbishing	4,000.00	1.000	05/01/2022	4,000	10:00	10:00	5:04	4,563
				\$ 212,980				\$ 275,811

Big Canoe Property Owners Association

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Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Post Office								
Air Handler	\$ 1,700.00	2.000	07/20-07/26	\$ 3,400	20:00	20:00	6:06	\$ 4,002
Heat Pump	3,400.00	2.000	07/20-07/26	6,800	20:00	20:00	6:06	8,005
Mall & Package Boxes	41.25	3,500.000	07/01/2021	144,375	25:00	25:00	4:06	161,342
Postal Facility - Replace	200,000.00	1.000	07/01/2026	200,000	50:00	50:00	9:06	252,875
Postal Facility / Windows	400.00	30.000	07/01/2026	12,000	40:00	40:00	9:06	15,172
Postal Facility Siding	6.35	3,200.000	07/01/2026	20,320	30:00	30:00	9:06	25,692
				\$ 386,895				\$ 467,091
Public Safety								
1973 Chev. C-60 Service - RT	\$ 50,000.00	1.000	07/01/2017	\$ 50,000	10:00	10:00	0:06	\$ 50,621
1976 Dodge Pierce Utility - FT	100,000.00	1.000	07/01/2022	100,000	10:00	10:00	5:06	114,546
1982 Ford F-700 - FT	100,000.00	1.000	07/01/2022	100,000	10:00	10:00	5:06	114,546
1983 FM Ford F-800 E-One - FT	100,000.00	1.000	07/01/2017	100,000	10:00	15:00	0:06	101,242
1986 GMC - RT	50,000.00	1.000	07/01/2017	50,000	10:00	10:00	0:06	50,621
1992 Emergency One Engine - FT	100,000.00	1.000	07/01/2022	100,000	10:00	10:00	5:06	114,546
1995 Ford F Amer. Eagle - FT	100,000.00	1.000	07/01/2022	100,000	10:00	10:00	5:06	114,546
1997 Pierce FT	100,000.00	1.000	07/01/2025	100,000	10:00	10:00	8:06	123,353
2004 Freightliner FL80 E-One - FT	100,000.00	1.000	07/01/2024	100,000	20:00	20:00	7:06	120,345
2007 Chev. Blazer Suburb. 150 - PV	35,000.00	1.000	07/01/2017	35,000	8:00	9:00	0:06	35,434
2007 Chev. p/u CK15703 - PV	35,000.00	1.000	07/01/2017	35,000	8:00	8:00	0:06	35,434
2007 Freightliner FL504A-G - FT	100,000.00	1.000	07/01/2027	100,000	20:00	20:00	10:06	129,598
2008 Hummer H3 - PV	35,000.00	1.000	07/01/2018	35,000	8:00	8:00	1:06	36,320
2009 Kubota Tractor-Diesel	20,000.00	1.000	07/01/2025	20,000	10:00	10:00	8:06	24,670
2010 Horton Van - Kobato Trailer	35,000.00	1.000	07/01/2030	35,000	20:00	20:00	13:06	48,847
2011 Chev. 1500 PU	35,000.00	1.000	07/01/2023	35,000	8:00	8:00	6:06	41,093
2011 Ford Escape	35,000.00	1.000	10/25/2020	35,000	8:00	8:00	3:09	38,395
2011 GMC Sierra 1500	35,000.00	1.000	04/13/2022	35,000	8:00	8:00	5:03	39,844
2013 Chev 3500	40,000.00	1.000	07/01/2017	40,000	8:00	9:00	0:06	40,496

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Air Compressor	\$ 15,000.00	1.000	07/01/2027	\$ 15,000	15:00	15:00	10:06	\$ 19,439
Auto. Gate Open Sys. Allowance	5,000.00	1.000	07/01/2017	5,000	5:00	7:00	0:06	5,062
Automated Gate Sys. - Replace	225,000.00	2.000	07/01/2027	450,000	20:00	20:00	10:06	583,194
Base Radio	5,500.00	8.000	07/01/2024	44,000	10:00	10:00	7:06	52,951
Gate Openers (13)	65,000.00	1.000	07/01/2026	65,000	10:00	10:00	9:06	82,184
Main Gate Emerg. Gen. - Replace	7,000.00	1.000	07/01/2027	7,000	15:00	15:00	10:06	9,071
Mobile Radios	325.00	16.000	07/18-07/19	5,200	8:00	8:00	1:11	5,446
North Gate Emerg. Gen.	7,000.00	1.000	07/01/2032	7,000	15:00	15:00	15:06	10,264
Pontoon boat	17,000.00	1.000	07/01/2026	17,000	20:00	20:00	9:06	21,494
SCBA U-16/04	35,000.00	2.000	07/23-07/24	72,000	10:00	10:00	7:00	85,591
Station #1 - Future Renovation	30,000.00	1.000	01/01/2017	30,000	20:00	20:00	0:00	30,000
Station #2 - Renov. / Raise Roof	25,000.00	1.000	07/01/2038	25,000	20:00	20:00	21:06	42,511
Station #3 - Repair / Renovate	41,000.00	1.000	07/01/2056	41,000	20:00	20:00	39:06	108,736
Station #3 - Replace	1,000,000.00	1.000	07/01/2056	1,000,000	40:00	40:00	39:06	2,652,117
Station #3 Emerg. Generator	7,000.00	1.000	07/01/2034	7,000	15:00	15:00	17:06	10,783
Station #4 - Future Renovation	15,000.00	1.000	07/01/2051	15,000	20:00	20:00	34:06	35,161
Station #4 - Replace	30,000.00	1.000	07/01/2051	30,000	40:00	40:00	34:06	70,322
Station #5 - Future Renovation	10,000.00	1.000	07/01/2056	10,000	20:00	20:00	39:06	26,521
Station #5 - Renov. / Raise Roof	20,000.00	1.000	07/01/2048	20,000	40:00	40:00	31:06	43,534
Station #6 - Future Renovation	10,000.00	1.000	07/01/2030	10,000	20:00	20:00	13:06	13,956
Turnout Gear	2,300.00	3.000	07/01/2017	6,900	3:00	4:00	0:06	6,985
				\$ 3,087,100				\$ 5,289,838
Public Works								
1983 Chev.Dump-Sander	\$ 40,000.00	1.000	07/01/2017	\$ 40,000	8:00	20:00	0:06	\$ 40,496
1983 Ford F800 Series E One	30,000.00	1.000	07/01/2019	30,000	8:00	8:00	2:06	31,910
1987Home 24ft pontoon boat trailer	3,000.00	1.000	07/01/2017	3,000	8:00	20:00	0:06	3,037
1997 Chev. C6500 Flat B Dump	44,000.00	1.000	07/01/2018	44,000	8:00	21:00	1:06	45,660
1998 Ford Chassis	10,000.00	1.000	07/01/2020	10,000	8:00	8:00	3:06	10,902
2001 Chev. 1500 P/U (136)	32,000.00	1.000	07/01/2018	32,000	8:00	12:00	1:06	33,207

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
2001 Chev. S-10 P/U(133)	\$ 32,000.00	1.000	07/01/2017	\$ 32,000	8:00	11:00	0:06	\$ 32,397
2002 14'x 83"UT TVT md 1411	3,000.00	1.000	07/01/2018	3,000	8:00	8:00	1:06	3,113
2002 Chevy S-10	35,000.00	1.000	05/01/2017	35,000	8:00	12:04	0:04	35,289
2005 Chev. 2500 P/U	32,000.00	2.000	07/17-07/20	64,000	8:00	8:00	2:00	67,286
2005 Chevy 1500	35,000.00	1.000	02/24/2020	35,000	8:00	15:00	3:01	37,768
2005 Chevy Silverado 3500	35,000.00	1.000	08/19/2023	35,000	8:00	8:00	6:07	41,178
2007 Chev. C4500 Dump	35,000.00	1.000	07/01/2020	35,000	8:00	8:00	3:06	38,159
2007 Chev. K250	32,000.00	1.000	07/01/2024	32,000	8:00	8:00	7:06	38,510
2007 Chev. Silverado 3500 dump/plow	38,000.00	1.000	07/01/2023	38,000	8:00	8:00	6:06	44,615
2007 Chev. Silverado P/U crew cab	35,000.00	1.000	07/01/2018	35,000	8:00	8:00	1:06	36,320
2007 Ford Ranger P/U 4x4	32,000.00	1.000	07/01/2023	32,000	8:00	16:00	6:06	37,571
2007 Haul TS 7X14 DT2 from HOA	20,000.00	1.000	07/01/2023	20,000	8:00	8:00	6:06	23,482
2007 Rock 83x10 Trailer	4,200.00	1.000	07/01/2019	4,200	8:00	8:00	2:06	4,467
2008 Chev. Silverado P/U	34,000.00	1.000	07/01/2020	34,000	8:00	8:00	3:06	37,069
2012 Big Tex Trailer 7x18	5,000.00	1.000	07/01/2020	5,000	8:00	8:00	3:06	5,451
2014 Chev. Silverado P/U	34,000.00	1.000	07/01/2025	34,000	8:00	8:00	8:06	41,940
2014 Chev. Silverado P/U	32,000.00	1.000	07/01/2024	32,000	8:00	8:00	7:06	38,510
Admin. Off. Bldg. - Renovate	100,000.00	1.000	07/01/2063	100,000	20:00	46:06	46:06	315,253
Admin. Off. Bldg. - Replace w/4000sf	500,000.00	1.000	07/01/2023	500,000	50:00	50:00	6:06	587,050
Asphalt Parking Lot - East	12.80	2,766.000	07/01/2028	35,404	20:00	20:00	11:06	47,031
Asphalt Parking Lot - West	12.80	4,270.000	07/01/2028	54,656	20:00	20:00	11:06	72,604
Blackwell Creek Bridge	193,050.00	1.000	07/01/2055	193,050	45:00	45:00	38:06	499,503
Blower for Truck	2,500.00	3.000	07/01/2018	7,500	10:00	10:00	1:06	7,783
Boardwalk - replace	35,000.00	1.000	07/01/2037	35,000	25:00	25:00	20:06	58,064
Bridges	50,000.00	1.000	07/01/2030	50,000	20:00	20:00	13:06	69,781
Canoe Lodge Ext. Siding	6.50	1,800.000	07/01/2030	11,700	35:00	35:00	13:06	16,328
Canoe Lodge Roof	5.10	4,950.000	07/01/2020	25,245	25:00	25:00	3:06	27,523
Carpet - Admin.	3,500.00	1.000	07/01/2020	3,500	10:00	10:00	3:06	3,815
Chev. Trail Blazer (2006)	28,000.00	1.000	07/01/2019	28,000	10:00	10:00	2:06	29,782

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Choctaw Trails	\$ 15,000.00	1.000	07/01/2028	\$ 15,000	20:00	20:00	11:06	\$ 19,925
Concrete Patio (50%)	14,000.00	1.000	07/01/2036	14,000	30:00	30:00	19:06	22,659
Deck Structure	75,000.00	1.000	07/01/2022	75,000	25:00	25:00	5:06	85,909
Disharoon Dam Allowance	30,000.00	1.000	07/01/2053	30,000	45:00	45:00	36:06	73,882
Disharoon Lake	50,000.00	1.000	07/01/2055	50,000	45:00	45:00	38:06	129,371
Disharoon Spillway	10,000.00	1.000	07/01/2055	10,000	45:00	45:00	38:06	25,874
Door - Exterior	450.00	2.000	05/01/2026	900	30:00	30:00	9:04	1,133
Emergency Generator 30 KW	14,700.00	1.000	07/01/2021	14,700	30:00	30:00	4:06	16,427
Equipment Annual Allocation	20,000.00	1.000	07/01/2017	20,000	1:00	1:00	0:06	20,248
Foot Bridge (Entry)	3,500.00	1.000	07/01/2033	3,500	20:00	20:00	16:06	5,260
Foot Bridge (Rear) Re-deck	3,500.00	1.000	07/01/2017	3,500	20:00	22:00	0:06	3,543
Gatehouse Remodel - Main	75,000.00	1.000	07/01/2040	75,000	25:00	25:00	23:06	133,989
Gatehouse Remodel - North	50,000.00	1.000	07/01/2020	50,000	25:00	25:00	3:06	54,513
Glass Doors / Windows	45.00	1.000	07/01/2030	45	35:00	35:00	13:06	62
Guardrails	137,500.00	1.000	07/01/2017	137,500	1:00	1:00	0:06	139,208
Gutter / Downspout	8.25	390.000	07/01/2020	3,217	25:00	25:00	3:06	3,507
HVAC & AH	50,000.00	1.000	07/01/2017	50,000	15:00	15:00	0:06	50,621
Ice Machine	3,000.00	1.000	07/01/2026	3,000	15:00	15:00	9:06	3,793
Kitchen Appliances	4,000.00	1.000	07/01/2031	4,000	17:00	17:00	14:06	5,722
Main gate sign	15,000.00	1.000	07/01/2023	15,000	10:00	10:00	6:06	17,611
Maint. Repair Shop - Renovate	75,000.00	1.000	07/01/2061	75,000	25:00	44:06	44:06	225,047
Maint. Repair Shop - Replace	400,000.00	1.000	07/01/2061	400,000	50:00	50:00	44:06	1,200,250
Parking Lot Replacements	80,000.00	1.000	07/01/2041	80,000	25:00	25:00	24:06	146,495
Path Lights	325.00	24.000	07/01/2022	7,800	7:00	7:00	5:06	8,934
Petit Dam Allowance	30,000.00	1.000	07/01/2053	30,000	45:00	45:00	36:06	73,882
Petit Dam Bench Drain System	750,000.00	1.000	07/01/2053	750,000	45:00	45:00	36:06	1,847,065
Petit Dam Siphon System	350,000.00	1.000	07/01/2053	350,000	45:00	45:00	36:06	861,964
Petit Dam Spillway Allowance	10,000.00	1.000	07/01/2053	10,000	45:00	45:00	36:06	24,627
Petit Dam Spillway Replacement	2,500,000.00	1.000	07/01/2053	2,500,000	45:00	45:00	36:06	6,156,885

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Road Resurface	\$ 816,000.00	1.000	07/01/2017	\$ 816,000	1:00	1:00	0:06	\$ 826,137
Road Sign Replacement	45,000.00	1.000	07/01/2035	45,000	35:00	35:00	18:06	71,056
Roads	9,000.00	1.000	07/01/2023	9,000	8:00	8:00	6:06	10,566
Roadway Lights	5,000.00	22.000	07/01/2028	110,000	20:00	20:00	11:06	146,122
Rock wall/features	2,500.00	1.000	07/01/2024	2,500	10:00	10:00	7:06	3,008
Roof	4.00	3,500.000	07/01/2021	14,000	25:00	25:00	4:06	15,645
Siding - Wood, Replace	7.00	486.000	05/01/2046	3,402	40:00	40:00	29:04	7,019
Skid Steer	60,000.00	1.000	07/01/2028	60,000	20:00	20:00	11:06	79,703
Small Mitsubishi HVAC	10,000.00	1.000	07/01/2017	10,000	15:00	22:00	0:06	10,124
Snow Plow Blade	6,000.00	4.000	07/01/2031	24,000	20:00	20:00	14:06	34,332
Snow Plow Body	18,000.00	6.000	07/33-07/34	108,000	20:00	20:00	16:10	163,670
Stone Chimney - Renovate	4,000.00	1.000	07/01/2018	4,000	10:00	10:00	1:06	4,150
Storefront Glass - Sun Rm.	45.00	1.000	07/01/2030	45	35:00	35:00	13:06	62
Street Lights	1,200.00	11.000	07/01/2028	13,200	20:00	20:00	11:06	17,534
Trail Bridges	35,000.00	1.000	07/01/2049	35,000	35:00	35:00	32:06	78,089
Under pass Cherokee (4-5)	150,000.00	1.000	07/01/2055	150,000	45:00	45:00	38:06	388,114
Under pass Cherokee (6-7)	150,000.00	1.000	07/01/2055	150,000	45:00	45:00	38:06	388,114
Wildcat Bridge #1	74,385.00	1.000	07/01/2035	74,385	25:00	25:00	18:06	117,456
Wildcat Bridge #2	41,850.00	1.000	07/01/2035	41,850	25:00	25:00	18:06	66,082
Wildcat Bridge #3	75,600.00	1.000	07/01/2035	75,600	25:00	25:00	18:06	119,374
Wildcat Trails	15,000.00	1.000	07/01/2028	15,000	20:00	20:00	11:06	19,925
Wood Deck / Steps (Rear)	30,000.00	1.000	07/01/2028	30,000	15:00	15:00	11:06	39,851
Wood Floor - Replace L	30,000.00	1.000	07/01/2055	30,000	60:00	60:00	38:06	77,622
				\$ 8,306,400				\$ 16,505,058
Recycle Center								
Recycle Bins	\$ 8,000.00	4.000	07/01/2025	32,000	10:00	10:00	8:06	39,473
Roof	7,400.00	1.000	07/01/2030	7,400	20:00	20:00	13:06	10,327
Roof	5,000.00	1.000	07/01/2023	5,000	8:00	8:00	6:06	5,870
				\$ 44,400				\$ 55,671

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

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Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Scout Clubhouse								
Acoustic Tile Ceiling	\$	3,400,000	07/01/2028	\$ 17,850	20:00	20:00	11:06	\$ 23,711
AHU #1 (2,000 CFM) Dining	6,000.00	1,000	07/01/2028	6,000	20:00	20:00	11:06	7,970
AHU #10 (1,100 CFM) Meeting	3,500.00	1,000	07/01/2034	3,500	20:00	20:00	17:06	5,391
AHU #11 (1,850 CFM) Food Prep	3,500.00	1,000	07/01/2028	3,500	20:00	20:00	11:06	4,649
AHU #12 (2000 CFM) Pro Shop	3,500.00	1,000	07/01/2028	3,500	20:00	20:00	11:06	4,649
AHU #13 (Duct Fan)	3,500.00	1,000	07/01/2028	3,500	20:00	20:00	11:06	4,649
AHU #14 (Duct Fan)	1,100.00	1,000	07/01/2028	1,100	20:00	20:00	11:06	1,461
AHU #15 (1,950 CFM) Duffers	1,100.00	1,000	07/01/2028	1,100	20:00	20:00	11:06	1,461
AHU #16 (Duct Fan)	1,100.00	1,000	07/01/2028	1,100	20:00	20:00	11:06	1,461
AHU #2 (1,900 CFM) Bar	6,000.00	1,000	07/01/2028	6,000	20:00	20:00	11:06	7,970
AHU #3 (2,500 CFM) Even	6,000.00	1,000	07/01/2028	6,000	20:00	20:00	11:06	7,970
AHU #4 (1050 CFM) Gathering	3,500.00	1,000	07/01/2028	3,500	20:00	20:00	11:06	4,649
AHU #5 (2,000 CFM) Grill	6,000.00	1,000	07/01/2028	6,000	20:00	20:00	11:06	7,970
AHU #6 (3,500 CFM) Kitchen	7,000.00	1,000	07/01/2028	7,000	20:00	20:00	11:06	9,298
AHU #7 (2,800 CFM) Lobby	6,000.00	1,000	07/01/2028	6,000	20:00	20:00	11:06	7,970
AHU #8 (600 CFM) Cart	1,650.00	1,000	07/01/2028	1,650	20:00	20:00	11:06	2,191
AHU #9 (2,400 CFM) Locker	6,000.00	1,000	07/01/2028	6,000	20:00	20:00	11:06	7,970
Aluminum Rail	48.00	285,000	07/01/2031	13,680	20:00	20:00	14:06	19,569
Carpet Golf Pro	54.00	200,000	07/01/2017	10,800	9:00	9:00	0:06	10,934
Carpet Main Level	54.00	700,000	07/01/2017	37,800	9:00	9:00	0:06	38,269
Carpet Terrace Level	54.00	350,000	07/01/2018	18,900	5:00	5:00	1:06	19,613
Chev. Van (2007)	35,000.00	1,000	07/01/2017	35,000	11:00	11:00	0:06	35,434
Comm. Water Heaters 120 Gal	3,800.00	2,000	07/01/2022	7,600	14:00	14:00	5:06	8,705
Concrete Laminated - Refinish	5,000.00	1,000	07/01/2028	5,000	20:00	20:00	11:06	6,641
CU #1(6 Ton)	10,500.00	1,000	07/01/2020	10,500	12:00	12:00	3:06	11,447
CU #10 (3 Ton)	6,500.00	1,000	07/01/2020	6,500	12:00	12:00	3:06	7,086
CU #11(5 Ton)	6,500.00	1,000	07/01/2020	6,500	12:00	12:00	3:06	7,086
CU #12 (5 Ton)	6,500.00	1,000	07/01/2020	6,500	12:00	12:00	3:06	7,086

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
CU #15 (5 Ton)	\$ 6,500.00	1.000	07/01/2020	\$ 6,500	12:00	12:00	3:06	\$ 7,086
CU #2 (5 Ton)	10,500.00	1.000	07/01/2020	10,500	12:00	12:00	3:06	11,447
CU #3 (7.5 Ton)	6,500.00	1.000	07/01/2020	6,500	12:00	12:00	3:06	7,086
CU #4 (3 Ton)	6,500.00	1.000	07/01/2020	6,500	12:00	12:00	3:06	7,086
CU #5 (6 Ton)	10,500.00	1.000	07/01/2020	10,500	12:00	12:00	3:06	11,447
CU #6 (10 Ton)	13,500.00	1.000	07/01/2020	13,500	12:00	12:00	3:06	14,718
CU #7 (6 Ton)	10,500.00	1.000	07/01/2020	10,500	12:00	12:00	3:06	11,447
CU #8 (2 Ton)	3,500.00	1.000	07/01/2020	3,500	12:00	12:00	3:06	3,815
CU #9 (6 Ton)	10,500.00	1.000	07/01/2020	10,500	12:00	12:00	3:06	11,447
Deck Structure 1	25.75	360.000	07/01/2041	9,270	30:00	30:00	24:06	16,975
Dodge 2006 (TEU)	32,000.00	1.000	07/01/2019	32,000	10:00	10:00	2:06	34,037
Electrical Service Upgrade	90,000.00	1.000	07/01/2043	90,000	35:00	35:00	26:06	173,150
Elevator (1 Door) Cab & Doors	20,000.00	1.000	07/01/2023	20,000	15:00	15:00	6:06	23,482
Elevator (1 Door) Controls	30,000.00	1.000	07/01/2023	30,000	15:00	15:00	6:06	35,223
Elevator (1 Door) Piston	15,000.00	1.000	07/01/2033	15,000	25:00	25:00	16:06	22,544
Elevator (2 Door) Cab & Doors	20,000.00	1.000	07/01/2023	20,000	15:00	15:00	6:06	23,482
Elevator (2 Door) Controls	30,000.00	1.000	07/01/2023	30,000	15:00	15:00	6:06	35,223
Elevator (2 Door) Piston	15,000.00	1.000	07/01/2038	15,000	30:00	30:00	21:06	25,506
Exh, Fan Dishwasher - Main	4,000.00	1.000	07/01/2026	4,000	18:00	18:00	9:06	5,057
Exit Doors (4')	2,600.00	4.000	07/01/2033	10,400	25:00	25:00	16:06	15,630
Exterior Siding / Trim	22.20	4,000.000	07/01/2048	88,800	40:00	40:00	31:06	193,292
Fire Alarm & Suppression System	18,000.00	1.000	07/01/2033	18,000	25:00	25:00	16:06	27,053
Fireplace Equipment	12,500.00	1.000	07/01/2033	12,500	25:00	25:00	16:06	18,786
Furniture	30,000.00	1.000	07/01/2021	30,000	7:00	7:00	4:06	33,525
Gutter / Downspout	14.80	300.000	07/01/2033	4,440	25:00	25:00	16:06	6,673
Heaters	10,000.00	1.000	07/01/2021	10,000	7:00	7:00	4:06	11,175
Kitchen Fire Suppression Sys.	4,300.00	1.000	07/01/2026	4,300	18:00	18:00	9:06	5,436
Lockers	18,000.00	1.000	07/01/2033	18,000	25:00	25:00	16:06	27,053
Main Entry Doors	6,400.00	2.000	07/01/2033	12,800	25:00	25:00	16:06	19,237

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Main Kitchen Exhaust Fan Sys.	\$ 13,500.00	1.000	07/01/2026	\$ 13,500	18:00	18:00	9:06	\$ 17,069
Moveable Partitions (Modernfold)	12,300.00	2.000	07/01/2028	24,600	20:00	20:00	11:06	32,678
Patio Furniture / Umbrellas	8,000.00	1.000	07/01/2020	8,000	6:00	6:00	3:06	8,722
Phone	36,000.00	1.000	07/01/2023	36,000	15:00	15:00	6:06	42,267
Redecorate / Furniture @ 50%	165,000.00	1.000	07/01/2023	165,000	15:00	15:00	6:06	193,726
Restroom / Locker Room Renov.	20,000.00	1.000	07/01/2028	20,000	20:00	20:00	11:06	26,567
Roof - Cedar Shake	13.20	16,450.000	07/01/2038	217,140	30:00	30:00	21:06	369,235
Roof - Mod. Bitumen	6.25	1,750.000	07/01/2025	10,937	17:00	17:00	8:06	13,491
Satellite Kitchen Exhaust System	8,000.00	1.000	07/01/2026	8,000	18:00	18:00	9:06	10,115
Security System - Refurbish	20,000.00	1.000	07/01/2023	20,000	15:00	15:00	6:06	23,482
Service Doors - Allowance	3,000.00	1.000	07/01/2020	3,000	12:00	12:00	3:06	3,270
Sound System	25,000.00	1.000	07/01/2018	25,000	10:00	10:00	1:06	25,943
Stone - Repair / Tuckpoint	10,000.00	1.000	07/01/2033	10,000	25:00	25:00	16:06	15,029
Vinyl Tile Flooring	3.50	950.000	07/01/2028	3,325	20:00	20:00	11:06	4,416
Windows / Glass	117,000.00	1.000	07/01/2048	117,000	40:00	40:00	31:06	254,675
Wood Decking	14.60	360.000	07/01/2031	5,256	20:00	20:00	14:06	7,518
Wood Floor - Refinish	3.00	1,400.000	07/01/2017	4,200	9:00	9:00	0:06	4,252
Wood Floor - Replace	25.00	1,400.000	07/01/2025	35,000	17:00	17:00	8:06	43,173
Wood Truss / Timber - Allow.	20,000.00	1.000	07/01/2038	20,000	30:00	30:00	21:06	34,008
				\$ 1,541,048				\$ 2,251,052
Scontti Main								
Dish / Pot Washer	\$ 10,500.00	1.000	07/01/2018	\$ 10,500	10:00	10:00	1:06	\$ 10,896
Misc. Equipment @ 50%	14,000.00	1.000	07/01/2023	14,000	15:00	15:00	6:06	16,437
Range / Oven / Grill	7,500.00	1.000	07/01/2020	7,500	12:00	12:00	3:06	8,177
Refrigerators @ 50%	25,000.00	1.000	07/01/2028	25,000	20:00	20:00	11:06	33,209
Shelving / Racks @ 50%	3,500.00	1.000	07/01/2023	3,500	15:00	15:00	6:06	4,109
SS Work Surfaces @ 50%	4,000.00	1.000	07/01/2033	4,000	25:00	25:00	16:06	6,011
				\$ 64,500				\$ 78,841

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Sconti Terrace								
Cool / Freeze Repl Compressor	\$ 2,400.00	3.000	07/01/2018	\$ 7,200	10:00	10:00	1:06	\$ 7,471
Food Prep Eqpt @ 50%	6,000.00	1.000	07/01/2028	6,000	20:00	20:00	11:06	7,970
Misc. Equip. @ 50%	4,500.00	1.000	07/01/2019	4,500	4:00	4:00	2:06	4,786
Remote Beer System	8,500.00	1.000	07/01/2018	8,500	10:00	10:00	1:06	8,820
SS Work Surfaces @ 50%	4,500.00	1.000	07/01/2028	4,500	20:00	20:00	11:06	5,977
Stg / Walk-in Shelving @ 50	3,200.00	1.000	07/01/2023	3,200	15:00	15:00	6:06	3,757
Walk-in Bev. Cooler (10' x	20,000.00	1.000	07/01/2033	20,000	25:00	25:00	16:06	30,058
Walk-in Cooler (10' x 12')	25,000.00	1.000	07/01/2033	25,000	25:00	25:00	16:06	37,573
Walk-in Freezer (10' x 8')	20,000.00	1.000	07/01/2033	20,000	25:00	25:00	16:06	30,058
				\$ 98,900				\$ 136,475
Swim Club								
Bathroom Remodel	\$ 6,000.00	2.000	05/01/2035	\$ 12,000	19:00	19:00	18:04	\$ 18,870
Beach Rake	4,000.00	1.000	05/01/2017	4,000	10:00	10:00	0:04	4,033
Canoes	800.00	4.000	05/17-05/18	3,200	5:00	5:00	0:10	3,266
Carpet	6,000.00	1.000	05/01/2018	6,000	10:00	10:00	1:04	6,200
Ceiling Fan Outdoor	275.00	14.000	05/01/2029	3,850	20:00	20:00	12:04	5,220
Deck - Trex - Replace	15.00	10,000.000	05/01/2019	150,000	20:00	20:00	2:04	158,896
Deck - Wood Structure	25.00	10,000.000	05/01/2034	250,000	30:00	30:00	17:04	383,548
Deck Umbrellas	900.00	5.000	05/01/2020	4,500	10:00	10:00	3:04	4,886
Door - Exterior Wood / Glass	900.00	25.000	05/01/2034	22,500	30:00	30:00	17:04	34,519
Filter - Pool	4,000.00	1.000	05/01/2018	4,000	10:00	10:00	1:04	4,133
Fire Alarm System Electronics	17,000.00	1.000	05/01/2031	17,000	20:00	20:00	14:04	24,219
Furniture	4,000.00	1.000	07/01/2017	4,000	7:00	7:00	0:06	4,049
Grill Equipment	12,000.00	1.000	05/01/2018	12,000	15:00	15:00	1:04	12,401
Gutters & Downspouts - Aluminum	6.50	260.000	05/01/2026	1,690	25:00	25:00	9:04	2,128
HVAC Unit	15,000.00	1.000	05/01/2031	15,000	15:00	15:00	14:04	21,369
Icemaker	2,100.00	1.000	05/01/2018	2,100	10:00	10:00	1:04	2,170

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Inflatable	\$ 12,000.00	2.000	05/01/2017	\$ 24,000	10:00	10:00	0:04	\$ 24,198
Kayaks	300.00	6.000	05/01/2017	1,800	5:00	5:00	0:04	1,814
Kitchen Equipment	9,000.00	1.000	05/01/2018	9,000	15:00	15:00	1:04	9,301
Lifeguard Stand	1,000.00	4.000	05/01/2017	4,000	10:00	10:00	0:04	4,033
Light - Chandelier, Large	600.00	3.000	05/01/2020	1,800	20:00	20:00	3:04	1,954
Outdoor Furniture	3,500.00	1.000	07/01/2018	3,500	3:00	3:00	1:06	3,632
P. Board Rack	2,000.00	1.000	05/01/2017	2,000	5:00	5:00	0:04	2,016
Peddleboats	1,000.00	10.000	05/18-05/19	10,000	3:00	3:00	1:09	10,438
Picnic Tables	200.00	27.000	05/17-05/18	5,400	10:00	10:00	0:09	5,505
Pool	307,125.00	1.000	07/01/2033	307,125	25:00	25:00	16:06	461,592
Pool - Tile	18.00	335.000	05/01/2017	6,030	20:00	20:00	0:04	6,079
Pool Coping	40.00	335.000	05/01/2019	13,400	20:00	20:00	2:04	14,194
Pool Cover	14,200.00	1.000	05/01/2018	14,200	14:00	14:00	1:04	14,675
Pool Deck - Concrete	10.00	5,000.000	05/01/2036	50,000	35:00	35:00	19:04	80,593
Pool Fence	46.30	432.000	05/01/2045	20,001	35:00	35:00	28:04	40,263
Pool Filter Motor 7 1/2 HP	1,500.00	1.000	05/01/2018	1,500	5:00	5:00	1:04	1,550
Pool Replaster	26,000.00	1.000	05/01/2017	26,000	20:00	20:00	0:04	26,214
Pool Vacuum	2,500.00	1.000	07/01/2017	2,500	7:00	7:00	0:06	2,531
Propane Heater	6,000.00	1.000	05/01/2018	6,000	25:00	25:00	1:04	6,200
Railing - Trex - Replace	50.00	700.000	05/01/2019	35,000	20:00	20:00	2:04	37,075
Rockslide Refinish	18,000.00	1.000	05/01/2020	18,000	15:00	15:00	3:04	19,544
Rockslide Steps & Railing	9,000.00	1.000	05/01/2035	9,000	20:00	20:00	18:04	14,152
Roof - Asphalt	4.50	6,900.000	05/20-05/26	31,050	25:00	25:00	9:00	38,785
Saline System - Pool	14,500.00	1.000	05/01/2017	14,500	12:00	12:00	0:04	14,619
Sandwich Unit	5,000.00	1.000	05/01/2029	5,000	20:00	20:00	12:04	6,780
Security System	2,500.00	1.000	05/01/2031	2,500	15:00	15:00	14:04	3,561
Showers Deck	2,500.00	4.000	05/01/2024	10,000	10:00	10:00	7:04	11,985
Siding - Wood, Replace	7.00	2,640.000	05/34-05/35	18,480	40:00	40:00	17:07	28,523
Swim Dock	35,000.00	1.000	05/01/2020	35,000	20:00	20:00	3:04	38,002

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Tables & Chair	\$ 850.00	11,000	05/01/2018	\$ 9,350	20:00	20:00	1:04	\$ 9,662
Tiles Walk In	6.00	300,000	05/01/2017	1,800	5:00	5:00	0:04	1,814
Walk in Cooler/Freezer	15,000.00	1,000	05/01/2029	15,000	20:00	20:00	12:04	20,340
Water Heater	850.00	1,000	05/01/2018	850	15:00	15:00	1:04	878
			\$ 1,225,626					\$ 1,652,431
Tennis								
Ball Machine	\$ 7,000.00	3,000	05/01/2021	\$ 21,000	15:00	15:00	4:04	\$ 23,371
Bathroom Remodel	4,000.00	1,000	05/01/2021	4,000	20:00	20:00	4:04	4,451
BBQ Unit	2,100.00	1,000	05/01/2020	2,100	10:00	10:00	3:04	2,280
Cabana Roof	1,800.00	10,000	05/01/2019	18,000	25:00	25:00	2:04	19,067
Carpet	3.00	2,700,000	05/01/2022	8,100	10:00	10:00	5:04	9,240
Clay Roller Gilberti	16,000.00	1,000	05/01/2026	16,000	12:00	12:00	9:04	20,146
Court #1 to #4 Clay	12,000.00	4,000	05/01/2020	48,000	10:00	10:00	3:04	52,117
Court #5 to #6 Claytech	20,000.00	2,000	05/01/2023	40,000	12:00	12:00	6:04	46,771
Court #7 to #8 Asphalt	10,000.00	2,000	05/01/2021	20,000	20:00	20:00	4:04	22,258
Court #7 to #8 Asphalt Color Coat	4,000.00	2,000	05/01/2021	8,000	5:00	5:00	4:04	8,903
Court Fencing	25.00	1,555,000	05/19-05/22	38,875	25:00	25:00	3:08	42,601
Court Indoor Asphalt Color Coat	4,000.00	2,000	05/01/2017	8,000	5:00	5:00	0:04	8,066
Court Lighting	2,000.00	21,000	05/01/2031	42,000	30:00	30:00	14:04	59,835
Court Wind Screens	8.00	1,555,000	07/01/2021	12,440	5:00	5:00	4:06	13,902
Deck - Wood - Replace 1	25.00	310,000	05/01/2019	7,750	20:00	20:00	2:04	8,209
HVAC Unit	4,500.00	1,000	05/01/2031	4,500	15:00	15:00	14:04	6,410
Icemaker	2,100.00	1,000	05/01/2030	2,100	10:00	10:00	13:04	2,918
Indoor Court Lighting	32,000.00	1,000	05/01/2028	32,000	15:00	15:00	11:04	42,333
Indoor Tennis Court Building	330,000.00	1,000	07/01/2030	330,000	40:00	40:00	13:06	460,559
Parking Lot	7.00	1,750,000	05/01/2018	12,250	5:00	5:00	1:04	12,660
Pickleball Court Asphalt	5,000.00	2,000	05/01/2024	10,000	20:00	20:00	7:04	11,985
Pickleball Court Asphalt Color Coat	3,000.00	1,000	07/01/2019	3,000	5:00	5:00	2:06	3,191
Roof Tennis Building	9.00	2,200,000	05/01/2041	19,800	45:00	45:00	24:04	36,108

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

Inflation: 2.50% Investment: 1.00% Contribution Factor: 0.00% Calc: Future

Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Siding - Wood, Replace	\$ 7.00	2,100.000	05/01/2045	\$ 14,700	40:00	40:00	28:04	\$ 29,591
Swiper	12,000.00	1.000	05/01/2027	12,000	12:00	12:00	10:04	15,487
Tables & Chairs	750.00	9.000	05/01/2018	6,750	6:00	6:00	1:04	6,975
Tennis Building Floor Cleaner	6,000.00	1.000	05/01/2024	6,000	10:00	10:00	7:04	7,191
Utility Car	10,000.00	1.000	05/01/2019	10,000	12:00	12:00	2:04	10,593
Water Fountains	650.00	5.000	05/01/2019	3,250	15:00	15:00	2:04	3,442
Well Pump	3,000.00	1.000	05/01/2023	3,000	10:00	10:00	6:04	3,507
Windows	8,250.00	1.000	07/01/2043	8,250	35:00	35:00	26:06	15,872
			\$	771,865				\$ 1,010,054
Veranda								
Fryer/Grill	\$ 3,800.00	1.000	07/01/2028	\$ 3,800	20:00	20:00	11:06	\$ 5,047
Grilling Kit. Counter / Cabine	5,000.00	1.000	07/01/2028	5,000	20:00	20:00	11:06	6,641
Grilling Kitchen Equipment	5,000.00	1.000	07/01/2023	5,000	15:00	15:00	6:06	5,870
Grilling Kitchen Roof	6.90	1.000	07/01/2033	6	25:00	25:00	16:06	10
Grilling Kitchen Siding	4,000.00	1.000	07/01/2048	4,000	40:00	40:00	31:06	8,706
Grilling Kitchen Sliding Door	1,500.00	1.000	07/01/2023	1,500	15:00	15:00	6:06	1,761
Refrigerator	5,000.00	1.000	07/01/2028	5,000	20:00	20:00	11:06	6,641
			\$	24,306				\$ 34,680
Wildcat								
Bathroom Remodel	\$ 4,000.00	1.000	05/01/2025	\$ 4,000	20:00	20:00	8:04	\$ 4,913
Bench	300.00	6.000	05/01/2020	1,800	15:00	15:00	3:04	1,954
Bocce Courts Refurbish	11,000.00	3.000	05/01/2019	33,000	10:00	10:00	2:04	34,957
Ceiling Fan Lights	275.00	4.000	05/01/2017	1,100	20:00	20:00	0:04	1,109
Door - Exterior	1,200.00	1.000	05/01/2026	1,200	30:00	30:00	9:04	1,511
Filters	3,000.00	3.000	07/01/2018	9,000	10:00	10:00	1:06	9,339
Lifeguard Stand	1,000.00	1.000	05/01/2026	1,000	10:00	10:00	9:04	1,259
Metal Fence Paint	3.00	840.000	05/01/2035	2,520	10:00	10:00	18:04	3,962
Metal Fence Replace	55.00	840.000	05/01/2035	46,200	35:00	35:00	18:04	72,651

Big Canoe Property Owners Association

Analysis Date - January 1, 2017

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Component List - Summary

	Basis Cost	Quantity	Replace Date	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Outdoor Furniture	\$ 3,500.00	1.000	07/01/2018	\$ 3,500	3:00	3:00	1:06	\$ 3,632
Pergola Pool	25.00	840.000	05/01/2018	21,000	25:00	25:00	1:04	21,702
Picnic Tables	400.00	3.000	05/01/2017	1,200	15:00	15:00	0:04	1,209
Pool	227,500.00	2.000	07/01/2033	455,000	25:00	25:00	16:06	683,841
Pool - Tile	18.00	260.000	05/01/2018	4,680	20:00	20:00	1:04	4,836
Pool Cover	22,000.00	1.000	05/01/2017	22,000	14:00	14:00	0:04	22,181
Pool Motor 5 HP	1,000.00	4.000	05/01/2017	4,000	5:00	5:00	0:04	4,033
Pool Replaster	6.30	5,284.000	05/17-05/18	33,289	20:00	20:00	1:00	34,120
Pool Vacuum	3,800.00	1.000	05/01/2018	3,800	5:00	5:00	1:04	3,927
Pool Water Feature	19,000.00	1.000	05/01/2020	19,000	20:00	20:00	3:04	20,630
Pumps	4,500.00	2.000	07/01/2017	9,000	7:00	7:00	0:06	9,111
Roof - Asphalt	4.50	3,585.000	05/01/2021	16,132	25:00	25:00	4:04	17,954
Saline System - Pool	10,000.00	1.700	03/17-05/17	17,000	12:00	12:00	0:02	17,082
Shade Structure Canopy	5,000.00	1.000	05/01/2023	5,000	10:00	10:00	6:04	5,846
Siding - Wood, Replace	7.00	160.000	05/01/2046	1,120	40:00	40:00	29:04	2,310
Tile	18.00	164.000	07/01/2033	2,952	25:00	25:00	16:06	4,436
Umbrella 20' Canopy	1,900.00	1.000	05/01/2020	1,900	5:00	5:00	3:04	2,063
Water Heater	1,200.00	1.000	05/01/2021	1,200	15:00	15:00	4:04	1,335
				\$ 721,593				\$ 991,915
				\$ 30,865,359				\$ 48,298,878

