



RESERVE STUDY
LEVEL I - Full Reserve Study

Prepared Exclusively For:

McNary Golf Club

For the period of January 1, 2020 - December 31, 2020



Golf Club Reserves, LLC

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Executive Summary

McNary Golf Club

January 1, 2020 - December 31, 2020

The following Level I - Full Reserve Study was performed for McNary Golf Club ("property") located at 155 McNary Estates Dr. N., Keizer, OR, 97303. The subject property is a Semi-Private Golf Club and the reserve study is for the fiscal year starting January 1, 2020, and ending December 31, 2020.

The purpose of this reserve study is to produce a 30-year reserve funding plan that will project future contributions and expenditures to assure that reserve funds are available as needed. This Reserve Study complies with or exceeds all applicable statutes and national standards.

This Reserve Study provides the 30-year cash flow funding analysis or pooling method to project and illustrate the reserve funding plan. As of January 1, 2020, the unaudited reserve fund balance as reported by Management and the Board is \$60,000.

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 2.00%. Actual expenditures may vary from estimated expenditures, and the differences may be significant. The following describes how the cash flow was produced:

- Reserve Fund Balance – projected from the date of the reserve study to the beginning of the fiscal year above;
- Reserve Item Data - for each reserve item the following was determined: description, category, basis cost, replacement cost, quantity, estimated useful life and estimated remaining life;
- Expenditures - the reserve item data above was used to project when the initial and recurring expenditures will be incurred over the next 30 years (includes interest earned);
- Interest – calculated on the available funds;
- Contribution – determined based on the following: annual contribution increases, interest earned and inflation on reserve items.

No items have been reserved for which have an estimated useful life of less than two years or a total cost less than \$1000 or a group of components with a total cost less than \$1000. These items are considered to be part the the Club's operating budget.

The required reserve amount at the end of the current fiscal year utilizing the cash flow method is \$60,000. The reserve plan, based on all the assumptions, assures that funds for major repairs and replacement will be available when needed and that this method is equitable for charging current rather than future members with the cost of current use.

The annual contribution for the initial year of this reserve study is \$384,000, \$32,000 on a monthly basis.

Reserve fund revenues consist of member assessments and interest earned (and other income). Interest income has been estimated at 2.00%. 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 of 2.25% for the projection period. This annual assessment adjustment factor is necessary to counteract the effects of inflation on projected expenditures.

Based upon Percent Funding, as of January 1, 2020, with an estimated reserve fund balance of \$60,000, 100% Funded being \$2,990,269, the percent funded amount is 2.00%. If the cash flow

funding plan is adhered to by the board of directors, sufficient funds should be available as needed.

If applicable, developer records, club records, and industry manuals were used for determining the current cost of reserve items. The financial representations set forth in this summary are based on the best estimates of the preparer at that time. The estimates are subject to change.

Current estimated replacement costs are derived from a variety of sources including; actual prior costs, current bids, vendor or contractor estimates, management's estimates, Golf Club Reserves proprietary 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.

Statement of Position

McNary Golf Club

Projection Period:	January 1, 2020 to December 31, 2020
Type of Golf Club:	Semi-Private Golf Club
Type of Course:	18-Hole Championship Golf Course
Location:	Keizer, OR
Year Course Opened for Play:	1962
On-Site Analysis Performed by:	Brad Felten, PRA & Eric Dixon, GCS
Component Analysis Performed by:	Brad Felten, PRA & Eric Dixon, GCS
Report Prepared by:	Brad Felten, PRA & Eric Dixon, GCS

No special assessments are considered necessary during the 30-year projection period.

Current Replacement Cost of All Components:	\$6,058,700
Future Replacement Cost of All Components:	\$7,716,392
Unaudited Balance of Reserve Funds at January 1, 2020:	\$60,000
100% Funded Amount at January 1, 2020:	\$2,990,269
Percent Funded at January 1, 2020:	2.00%
Annual Reserve Contribution First Year of Projection:	\$384,000
Monthly Reserve Contribution First Year of Projection:	\$32,000
Projected Special Assessment:	\$0
Projected Inflation Rate:	2.00%
Projected Interest Rate:	2.00%

Components Excluded from This Report

Major Component	Reason Excluded
Building Structures	Lifetime Component
Utilities - Underground and in Structures	Long-lived Component
Landscaping / Plant Replacement	Included in Operating Budget
Interior Doors	Long-lived Component
Interior Millwork	Long-lived Component
HVAC Ductwork	Long-lived Component
Kitchen Stainless Steel Work Tables & Sinks	Long-lived Component
Office Computers	Component Likely Paid For From Operations
Parking Lot Base	Long-lived Component
Office Furniture	Component Likely Paid For From Operations
Ball Washers	Component Likely Paid For From Operations
Tee Signs	Component Likely Paid For From Operations
Tee Markers	Component Likely Paid For From Operations
Yardage Markers	Component Likely Paid For From Operations
Benches	Component Likely Paid For From Operations
Water Fountains	Component Likely Paid For From Operations
Small Utility Trailers	Component Likely Paid For From Operations
Range Mats	Component Likely Paid For From Operations

Individual Irrigation Components (Heads,
Valves,
Fittings
Individual Drainage Components
Handheld Power Tools
Tree Management
Aggregate Maintenance Road
Golf Maintenance Interior Renovations

Component Likely Paid For From Operations

Component Likely Paid For From Operations
Component Likely Paid For From Operations
Component Likely Paid For From Operations
Component Likely Paid For From Operations
Component Likely Paid For From Operations

30 Year Pooled Cash Flow Funding Plan

The 30 Year Pooled Cash Flow Funding Plan is a method of calculating reserve contributions where contributions to the reserve funds are designed to offset the variable annual expenditures from the reserve fund. This analysis calculates the future replacement cost for reserve components when they are due for replacement, and recognizes increases in construction costs as well as interest income attributable to reserve accounts. Funds from the beginning balances are pooled together and a yearly contribution rate is calculated to arrive at a positive cash flow throughout the analysis period.

This funding plan utilizes the following assumptions:

- Annual Contribution Increase - 2.25%
- Interest Earned - 2.00%
- Taxes on Interest Earned - Paid from Operations
- Inflation on Reserve Items - 2.00%
- Contingency - 0.00%



McNary Golf Club

Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

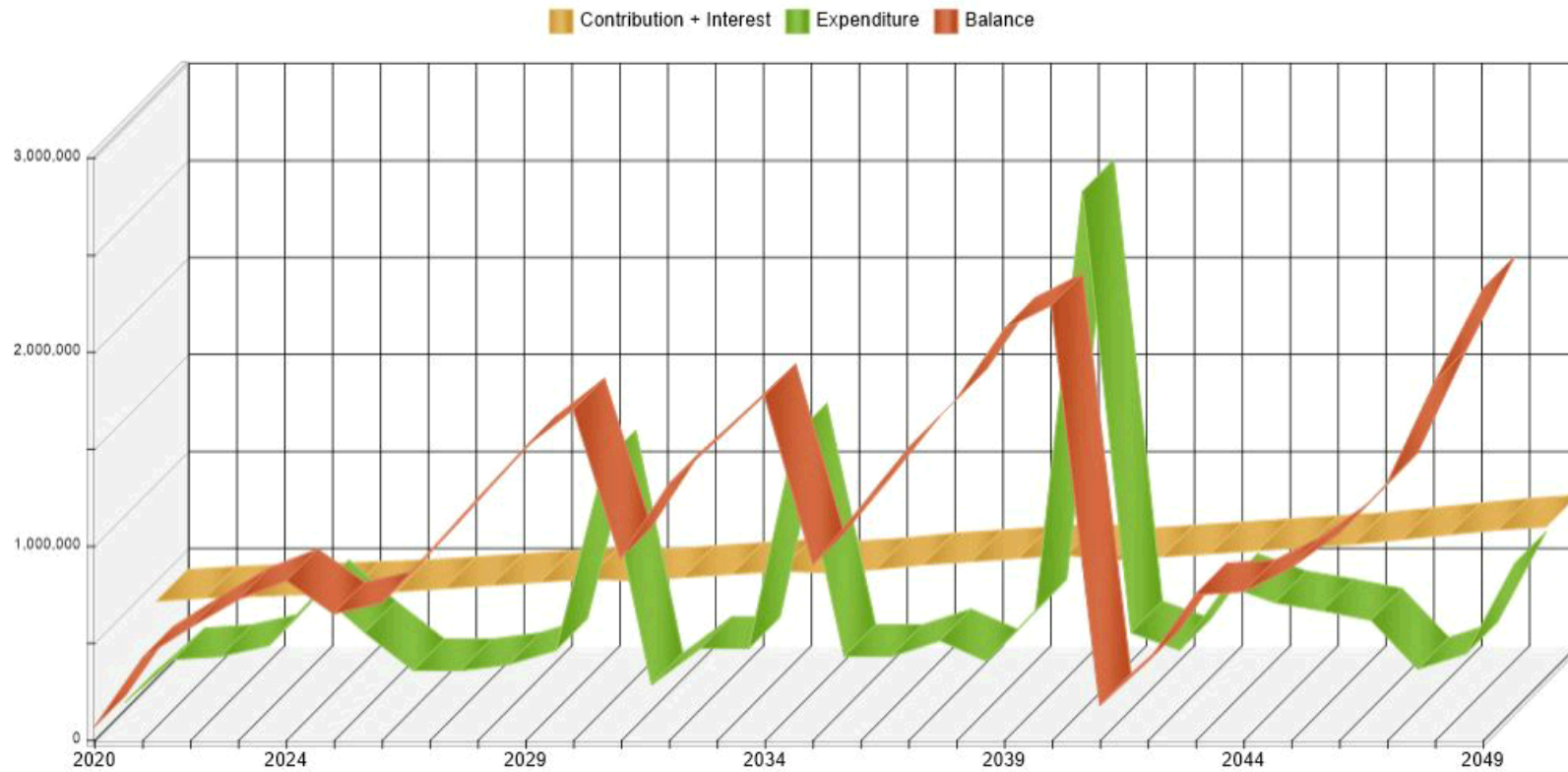
Cash Flow - Annual

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Begin Balance	\$ 60,000	\$ 422,265	\$ 572,790	\$ 719,377	\$ 819,607	\$ 650,223	\$ 703,737	\$ 965,362	\$ 1,242,681	\$ 1,502,191
Contribution	384,000	392,640	401,474	410,507	419,743	429,188	438,844	448,718	458,815	469,138
Average Per Unit	384,000	392,640	401,474	410,507	419,743	429,188	438,844	448,718	458,815	469,138
Percent Change	0.00%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Interest	4,565	7,643	10,468	12,410	9,196	9,984	14,903	20,292	25,353	29,258
Less Expenditures	26,300	249,757	265,357	322,686	598,324	385,658	192,123	191,692	224,658	298,988
Ending Balance	\$ 422,265	\$ 572,790	\$ 719,377	\$ 819,607	\$ 650,223	\$ 703,737	\$ 965,362	\$ 1,242,681	\$ 1,502,191	\$ 1,701,600

	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Begin Balance	\$ 1,701,600	\$ 929,981	\$ 1,319,091	\$ 1,541,271	\$ 1,775,130	\$ 903,780	\$ 1,196,466	\$ 1,501,344	\$ 1,747,945	\$ 2,114,430
Contribution	479,694	490,487	501,523	512,807	524,345	536,143	548,206	560,541	573,153	586,049
Average Per Unit	479,694	490,487	501,523	512,807	524,345	536,143	548,206	560,541	573,153	586,049
Percent Change	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Interest	14,691	21,332	25,770	30,288	13,849	18,568	24,485	29,305	36,347	38,875
Less Expenditures	1,266,004	122,709	305,113	309,236	1,409,544	262,026	267,814	343,245	243,016	501,549
Ending Balance	\$ 929,981	\$ 1,319,091	\$ 1,541,271	\$ 1,775,130	\$ 903,780	\$ 1,196,466	\$ 1,501,344	\$ 1,747,945	\$ 2,114,430	\$ 2,237,806

	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049
Begin Balance	\$ 2,237,806	\$ 176,988	\$ 405,116	\$ 744,336	\$ 761,940	\$ 885,130	\$ 1,066,885	\$ 1,319,847	\$ 1,849,837	\$ 2,325,755
Contribution	599,235	612,718	626,504	640,600	655,014	669,752	684,821	700,230	715,985	732,094
Average Per Unit	599,235	612,718	626,504	640,600	655,014	669,752	684,821	700,230	715,985	732,094
Percent Change	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Interest	2,064	2,667	8,754	9,242	11,463	14,879	19,691	29,815	39,141	39,802
Less Expenditures	2,662,117	387,257	296,038	632,239	543,288	502,876	451,551	200,055	279,208	750,167
Ending Balance	\$ 176,988	\$ 405,116	\$ 744,336	\$ 761,940	\$ 885,130	\$ 1,066,885	\$ 1,319,847	\$ 1,849,837	\$ 2,325,755	\$ 2,347,485

Analysis Date - January 1, 2020
 Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future
Cash Flow - Chart



Reserve Expenditures

This section of the report details the associations expenditures over the next 30 years.

Reports displayed in this section utilize the following assumptions:

- Inflation on Reserve Items - 2.00%



McNary Golf Club
Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
Year : 2020						
Clubhouse Components						
01/01/2020	Drawer Warmer, 30"	910-000-0218	01/01/2000	20:00	\$ 1,300.00	\$ 1,300.00
					\$ 1,300.00	\$ 1,300.00
Golf Course Equipment						
01/01/2020	Rough Mower, Rotary Deck Mower	910-000-0012	01/01/2012	8:00	\$ 25,000.00	\$ 25,000.00
					\$ 25,000.00	\$ 25,000.00
Year : 2021						
Clubhouse Components						
01/01/2021	Ceiling, Drywall, Paint, Kitchen	910-000-0123	01/01/2011	10:00	\$ 964.92	\$ 984.22
01/01/2021	Evaporator Fan Coil Unit, Freezer	910-000-0193	01/01/1994	27:00	2,500.00	2,550.00
01/01/2021	Evaporator Fan Coil Unit, Meat Cooler	910-000-0194	01/01/1994	27:00	2,500.00	2,550.00
01/01/2021	Evaporator Fan Coil Unit, Walk-In Coole	910-000-0195	01/01/1994	27:00	2,500.00	2,550.00
01/01/2021	HVAC, Air Handler, Downstairs Claggett	910-000-0146	01/01/1994	27:00	1,738.00	1,772.76
01/01/2021	HVAC, Condensing Unit, CU-10, 4-Ton	910-000-0156	01/01/1994	27:00	2,900.00	2,958.00
01/01/2021	HVAC, Condensing Unit, CU-2B, 4-Ton	910-000-0149	01/01/1994	27:00	2,900.00	2,958.00
01/01/2021	HVAC, Condensing Unit, CU-3, 4.5-Ton	910-000-0150	01/01/1994	27:00	3,050.00	3,111.00
01/01/2021	HVAC, Condensing Unit, CU-7, 2-Ton	910-000-0153	01/01/1994	27:00	1,600.00	1,632.00
01/01/2021	HVAC, Condensing Unit, CU-8, 5-Ton	910-000-0154	01/01/1994	27:00	3,200.00	3,264.00
01/01/2021	HVAC, Condensing Unit, CU-9, 2.5-Ton	910-000-0155	01/01/1994	27:00	1,700.00	1,734.00
01/01/2021	HVAC, Furnace, F-6, 45k BTU	910-000-0157	01/01/1994	27:00	2,400.00	2,448.00
01/01/2021	HVAC, Furnace/Coil, F-2A, 75k BTU	910-000-0158	01/01/1994	27:00	5,000.00	5,100.00
01/01/2021	HVAC, Furnace/Coil, F-2B, 100k BTU	910-000-0159	01/01/1994	27:00	5,200.00	5,304.00
01/01/2021	HVAC, Furnace/Coil, Ladies LR, 100k BT	910-000-0161	01/01/1994	27:00	5,200.00	5,304.00
01/01/2021	HVAC, Furnace/Coil, Mens LR, 100K BT	910-000-0162	01/01/1994	27:00	5,200.00	5,304.00
01/01/2021	HVAC, Make Up Air Unit	910-000-0163	01/01/1994	27:00	5,000.00	5,100.00
01/01/2021	Refrigeration Condensing Unit, Five	910-000-0206	01/01/1994	27:00	2,500.00	2,550.00
01/01/2021	Refrigeration Condensing Unit, Four	910-000-0207	01/01/1999	22:00	2,500.00	2,550.00
01/01/2021	Refrigeration Condensing Unit, Freezer	910-000-0208	01/01/1990	31:00	2,500.00	2,550.00
01/01/2021	Surveillance System Upgrades	910-000-0239	01/01/2011	10:00	3,500.00	3,570.00
01/01/2021	Walls, Wood Siding, Paint Finsihs	910-000-0237	01/01/2011	10:00	5,840.00	5,956.80
01/01/2021	Walls, Wood Siding, Partial Replacem	910-000-0238	01/01/2011	10:00	2,628.00	2,680.56
					\$ 73,020.92	\$ 74,481.34
Golf Course Components						
01/01/2021	Air Diffuser, Otterbine, 3G	910-000-0064	01/01/1996	25:00	\$ 4,500.00	\$ 4,590.00
01/01/2021	Bridge, Decking, Arched	910-000-0071	01/01/2014	7:00	3,289.50	3,355.29
01/01/2021	Cart Paths, Asphalt	910-000-0109	01/01/2013	8:00	3,750.00	3,825.00
01/01/2021	Practice Cage, Metal Frame	910-000-0087	01/01/2001	20:00	5,000.00	5,100.00
01/01/2021	Practice Cage, Netting	910-000-0086	01/01/2011	10:00	3,500.00	3,570.00
01/01/2021	Roofing, 25-Yr 3-Tab Shingle, #12 Restr	910-000-0089	01/01/1995	26:00	1,400.00	1,428.00
01/01/2021	Roughs, Reseed	910-000-0093		25:00	40,000.00	40,800.00
01/01/2021	Tees, Level/Regrass	910-000-0077	01/01/2019	2:00	3,500.00	3,570.00



McNary Golf Club
Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
					\$ 64,939.50	\$ 66,238.29
Golf Course Equipment						
01/01/2021	Bunker Rake,Toro,5000	910-000-0030	01/01/2013	8:00	\$ 18,500.00	\$ 18,870.00
01/01/2021	Chipper,Brush Bandit,Model 65	910-000-0044	01/01/2001	20:00	17,000.00	17,340.00
01/01/2021	Rough Mower,Jacobsen,7 Gang	910-000-0011	01/01/2013	8:00	15,000.00	15,300.00
01/01/2021	Spreader,Lely	910-000-0052	01/01/2011	10:00	4,500.00	4,590.00
01/01/2021	Walk Mower,JD,220A	920-006-0013	01/01/2013	8:00	6,500.00	6,630.00
					\$ 61,500.00	\$ 62,730.00
Irrigation Components						
01/01/2021	Well Pump, 25 HP Submersible	910-000-0102	01/01/2011	10:00	\$ 7,600.00	\$ 7,752.00
					\$ 7,600.00	\$ 7,752.00
Maintenance Facility Components						
01/01/2021	Air Compressor,Bel-Air,Upright	910-000-0048	01/01/1996	25:00	\$ 2,800.00	\$ 2,856.00
01/01/2021	Automatic Reel Grinder,Peerless,2000	910-000-0047	01/01/1996	25:00	35,000.00	35,700.00
					\$ 37,800.00	\$ 38,556.00
Year : 2022						
Clubhouse Components						
01/01/2022	Charbroiler, 48"	910-000-0191	01/01/2002	20:00	\$ 7,000.00	\$ 7,282.80
01/01/2022	Griddle, 48"	910-000-0200	01/01/2002	20:00	2,600.00	2,705.04
01/01/2022	HVAC, Condensing Unit, CU-4, 5-Ton	910-000-0151	01/01/2004	18:00	3,200.00	3,329.28
01/01/2022	Range, 6 Burner w/ Oven, 36"	910-000-0204	01/01/2002	20:00	2,000.00	2,080.80
01/01/2022	Refrigeration Condensing Unit, Three, B	910-000-0209	01/01/2007	15:00	2,500.00	2,601.00
					\$ 17,300.00	\$ 17,998.92
Golf Course Components						
01/01/2022	Air Diffuser,Clean-Flo,1/4 HP	910-000-0063	01/01/2007	15:00	\$ 2,500.00	\$ 2,601.00
01/01/2022	Air Diffuser,Otterbine,5G	910-000-0065	01/01/1997	25:00	4,500.00	4,681.80
01/01/2022	Cart Paths, Concrete, Partial Replaceme	910-000-0108	01/01/2019	3:00	5,008.00	5,210.32
					\$ 12,008.00	\$ 12,493.12
Golf Course Equipment						
01/01/2022	Aerator,JD,800	910-000-0020	01/01/2012	10:00	\$ 17,700.00	\$ 18,415.08
01/01/2022	Core Harvester,Cushman	910-000-0021	01/01/2012	10:00	6,500.00	6,762.60
01/01/2022	Fairway Mower,JD,8500E	910-000-0001	01/01/2014	8:00	60,500.00	62,944.20
01/01/2022	Sod Cutter,Ryan	910-000-0036	01/01/2007	15:00	5,500.00	5,722.20
01/01/2022	Topdresser,Turfco,1530	910-000-0041	01/01/2012	10:00	13,500.00	14,045.40
01/01/2022	Triplex Mower,Jacobsen,GK4	920-001-0005	01/01/2014	8:00	26,400.00	27,466.56
01/01/2022	Triplex Mower,RandR,Versa Green 186	910-000-0007	01/01/2014	8:00	21,700.00	22,576.68
01/01/2022	Utility Vehicle,JD,Pro Gator	920-002-0022	01/01/2015	7:00	25,250.00	26,270.10
01/01/2022	Utility Vehicle,Toro,MD 2110	910-000-0028	01/01/2015	7:00	13,500.00	14,045.40
					\$ 190,550.00	\$ 198,248.22



Expenditures

Category			Service	Estimated		
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
Irrigation Components						
01/01/2022	VFD, Flowtronix	910-000-0101	01/01/2007	15:00	\$ 12,000.00	\$ 12,484.80
					\$ 12,000.00	\$ 12,484.80
Maintenance Facility Components						
01/01/2022	Roofing, 25-yr Shingles, Pump House	910-000-0241	01/01/1997	25:00	\$ 1,400.00	\$ 1,456.56
01/01/2022	Sump Pump, Zoeller, N-270	910-000-0080	01/01/2007	15:00	3,500.00	3,641.40
01/01/2022	Welder, Millermatic, 210	910-000-0043	01/01/2002	20:00	2,500.00	2,601.00
					\$ 7,400.00	\$ 7,698.96
Property Site Components						
01/01/2022	Asphalt Pavement, Seal Coat & Stripe	910-000-0220	01/01/2015	7:00	\$ 11,250.00	\$ 11,704.50
01/01/2022	Fencing, 6' Wood Privacy, Dumpsters	910-000-0222	01/01/1997	25:00	4,545.00	4,728.62
					\$ 15,795.00	\$ 16,433.12
Year : 2023						
Clubhouse Components						
01/01/2023	Exhaust Fans, Roof Mount	910-000-0128	01/01/2003	20:00	\$ 3,000.00	\$ 3,183.62
					\$ 3,000.00	\$ 3,183.62
Golf Course Components						
01/01/2023	Air Diffuser, Clean-Flo, 3/4 HP	910-000-0062	01/01/2008	15:00	\$ 2,900.00	\$ 3,077.50
01/01/2023	Bunkers, Replenish Sand, Fairway	910-000-0073	01/01/2016	7:00	51,975.00	55,156.29
01/01/2023	Tees, Build Forward Tees	910-000-0076		20:00	40,500.00	42,978.92
01/01/2023	Tees, Level/Regrass	910-000-0077	01/01/2021	2:00	3,500.00	3,714.23
					\$ 98,875.00	\$ 104,926.94
Golf Course Equipment						
01/01/2023	Deck Mower, JD, F925	920-002-0010	01/01/2015	8:00	\$ 18,300.00	\$ 19,420.11
01/01/2023	Pickup Truck, Dodge, 2500	910-000-0040	01/01/2013	10:00	55,000.00	58,366.44
01/01/2023	Utility Vehicle, Cushman, Turf Truckster	920-002-0029	01/01/2016	7:00	22,100.00	23,452.70
01/01/2023	Utility Vehicle, JD, Gator Turf 6*4	920-003-0026	01/01/2016	7:00	10,600.00	11,248.80
01/01/2023	Utility Vehicle, JD, Gator Turf TX	910-000-0023	01/01/2016	7:00	8,000.00	8,489.66
01/01/2023	Utility Vehicle, JD, Gator Turf 6*4	910-000-0024	01/01/2016	7:00	18,400.00	19,526.23
01/01/2023	Utility Vehicle, JD, Gator Turf 6*4	910-000-0027	01/01/2016	7:00	10,600.00	11,248.80
01/01/2023	Vacuum, JD, Tractor Mounted	910-000-0055	01/01/2003	20:00	8,500.00	9,020.27
01/01/2023	Vibratory Rollers, Tru Surface	910-000-0037	01/01/2013	10:00	7,000.00	7,428.46
01/01/2023	Walk Mower, JD, 220A	920-005-0013	01/01/2015	8:00	6,500.00	6,897.85
					\$ 165,000.00	\$ 175,099.32
Irrigation Components						
01/01/2023	Pump Motor, US Motors, 40 HP	910-000-0097	01/01/2008	15:00	\$ 5,500.00	\$ 5,836.64
01/01/2023	Vertical Turbine Pump, 40 HP	910-000-0099	01/01/2008	15:00	8,500.00	9,020.27
					\$ 14,000.00	\$ 14,856.91
Maintenance Facility Components						
01/01/2023	Bedknife Grinder, Peerless, Model 65	910-000-0046	01/01/1998	25:00	\$ 20,000.00	\$ 21,224.16



McNary Golf Club
Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Expenditures

Category	Service	Estimated	Current Cost	Expenditure		
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
01/01/2023	Hydraulic Hose Crimper,Parker	910-000-0049	01/01/1998	25:00	\$ 3,200.00	\$ 3,395.87
					\$ 23,200.00	\$ 24,620.03

Year : 2024

Clubhouse Components

01/01/2024	Beer Cooler, 84", Bar	910-000-0190	01/01/1994	30:00	\$ 3,500.00	\$ 3,788.51
01/01/2024	Convection Oven, Gas, Double, 38"	910-000-0192	01/01/2004	20:00	7,500.00	8,118.24
01/01/2024	FACP & Emergency Devices	910-000-0129	01/01/1994	30:00	15,000.00	16,236.48
01/01/2024	Floor Cover, Carpet, Banquet Room	910-000-0130	01/01/1994	30:00	8,616.00	9,326.24
01/01/2024	Floor Cover, Carpet, Business Office	910-000-0131	01/01/1994	30:00	2,670.96	2,891.13
01/01/2024	Floor Cover, Carpet, Claggett Room	910-000-0136	01/01/1994	30:00	2,304.78	2,494.77
01/01/2024	Floor Cover, Carpet, Kitchen Office	910-000-0133	01/01/1994	30:00	667.74	722.78
01/01/2024	Floor Cover, Carpet, Ladies Locker Roo	910-000-0134	01/01/1994	30:00	5,621.94	6,085.37
01/01/2024	Floor Cover, Carpet, Locker Room Hallw	910-000-0132	01/01/1994	30:00	4,961.38	5,370.36
01/01/2024	Floor Cover, Carpet, Main Lobby & Rest	910-000-0135	01/01/1994	30:00	26,939.36	29,160.03
01/01/2024	Floor Cover, Carpet, Mens Locker Room	910-000-0137	01/01/1994	30:00	8,458.04	9,155.25
01/01/2024	Floor Cover, Carpet, Pro Shop	910-000-0138	01/01/1994	30:00	6,785.10	7,344.41
01/01/2024	Furniture, Restaurant	910-000-0179	01/01/2020	4:00	20,925.00	22,649.89
01/01/2024	Furniture, Tables & Chairs, Claggett Roo	910-000-0143	01/01/1994	30:00	9,800.00	10,607.84
01/01/2024	Furniture, Tables & Chairs, Ladies Locke	910-000-0142	01/01/2009	15:00	10,300.00	11,149.05
01/01/2024	Furniture, Tables & Chairs, Mens Locker	910-000-0235	01/01/1962	62:00	10,300.00	11,149.05
01/01/2024	Light Fixtures, Exterior, Wall & Ceiling	910-000-0166	01/01/1994	30:00	5,250.00	5,682.77
01/01/2024	Light Fixtures, Fluorescent, 2 Bulb, Kitch	910-000-0164	01/01/1994	30:00	3,668.23	3,970.61
01/01/2024	Lockers, Half, Ladies Locker Room	910-000-0171	01/01/1994	30:00	21,000.00	22,731.08
01/01/2024	Lockers, Half, Mens Locker Room	910-000-0172	01/01/1994	30:00	32,200.00	34,854.32
01/01/2024	Restroom Renovations, Ladies Locker R	910-000-0175	01/01/1994	30:00	41,262.00	44,663.32
01/01/2024	Restroom Renovations, Mens Locker Ro	910-000-0177	01/01/1994	30:00	50,141.00	54,274.23
01/01/2024	Restroom Renovations, Pro Shop, Mens	910-000-0225	01/01/1994	30:00	20,865.00	22,584.95
01/01/2024	Steam Table, 72"	910-000-0213	01/01/1994	30:00	1,500.00	1,623.65
01/01/2024	Walls & Ceilings, Paint Finishes, Lobby	910-000-0181	01/01/2014	10:00	9,460.00	10,239.81
01/01/2024	Walls & Ceilings, Paint Finishes, Locker	910-000-0182	01/01/2014	10:00	1,854.16	2,007.00
01/01/2024	Walls, Drywall, Paint Finishes, Banquet	910-000-0184	01/01/2014	10:00	1,290.00	1,396.34
01/01/2024	Walls, Drywall, Paint Finishes, Business	910-000-0183	01/01/2014	10:00	1,023.40	1,107.76
01/01/2024	Walls, Drywall, Paint Finishes, Ladies Lo	910-000-0185	01/01/2014	10:00	1,118.00	1,210.16
01/01/2024	Walls, Drywall, Paint Finishes, Mens Loc	910-000-0186	01/01/2014	10:00	1,462.00	1,582.52
01/01/2024	Walls, Paint Finishes, Claggett Room	910-000-0187	01/01/2014	10:00	705.20	763.33
					\$ 337,149.29	\$ 364,941.25

Golf Course Components

01/01/2024	Air Diffuser, Environmental Technologie	920-004-0060	01/01/2009	15:00	\$ 3,300.00	\$ 3,572.03
01/01/2024	Concrete Edging, Lakes, Partial	920-001-0116	01/01/1997	27:00	9,990.00	10,813.50
01/01/2024	Sump Pump, Hole #1 Rough	910-000-0059	01/01/1999	25:00	8,500.00	9,200.67
					\$ 21,790.00	\$ 23,586.20

Golf Course Equipment

01/01/2024	Bank Mower,JD,2653A	920-002-0004	01/01/2016	8:00	\$ 27,300.00	\$ 29,550.40
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McNary Golf Club

Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
01/01/2024	Bank Mower,JD,2653D	910-000-0003	01/01/2016	8:00	\$ 27,300.00	\$ 29,550.40
01/01/2024	Blower,Toro,Pro Force	910-000-0039	01/01/2014	10:00	24,000.00	25,978.37
01/01/2024	Drill Seeder,Olathe	910-000-0057	01/01/2004	20:00	10,000.00	10,824.32
01/01/2024	Greens Roller,Tru-Turf,R-52 Electric	910-000-0014	01/01/2018	6:00	19,000.00	20,566.21
01/01/2024	Sprayer,Toro,Workman	910-000-0017	01/01/2016	8:00	32,800.00	35,503.77
01/01/2024	Utility Vehicle,JD,Gator Turf 6*4	920-002-0026	01/01/2017	7:00	10,600.00	11,473.78
01/01/2024	Utility Vehicle,JD,Pro Gator	910-000-0025	01/01/2017	7:00	25,250.00	27,331.41
01/01/2024	Verticut Reels,Jacobsen	910-000-0056	01/01/2009	15:00	10,000.00	10,824.32
01/01/2024	Walk Mower,JD,220A	920-004-0013	01/01/2016	8:00	6,500.00	7,035.81
					\$ 192,750.00	\$ 208,638.79

Property Site Components

01/01/2024	Fencing, 6' Wood Privacy, Condensing	910-000-0221	01/01/1999	25:00	\$ 1,070.40	\$ 1,158.64
					\$ 1,070.40	\$ 1,158.64

Year : 2025

Clubhouse Components

01/01/2025	Drinking Fountain	910-000-0127	01/01/2010	15:00	\$ 1,165.00	\$ 1,286.25
01/01/2025	Steamer, Gas, 22"	910-000-0214	01/01/2000	25:00	15,000.00	16,561.21
01/01/2025	Water Heater, Gas, 100 Gallon	910-000-0117	01/01/2010	15:00	9,100.00	10,047.14
					\$ 25,265.00	\$ 27,894.60

Golf Course Components

01/01/2025	Air Diffuser, Environmental Technologie	920-003-0060	01/01/2010	15:00	\$ 3,300.00	\$ 3,643.47
01/01/2025	Bunkers, Replinish Sand, Greenside	910-000-0072	01/01/2018	7:00	76,480.00	84,440.10
01/01/2025	Cart Paths, Concrete, Partial Replaceme	910-000-0108	01/01/2022	3:00	5,008.00	5,529.24
01/01/2025	Tees, Level/Regrass	910-000-0077	01/01/2023	2:00	3,500.00	3,864.28
					\$ 88,288.00	\$ 97,477.09

Golf Course Equipment

01/01/2025	Aerator,JD,800	910-000-0018	01/01/2015	10:00	\$ 17,700.00	\$ 19,542.23
01/01/2025	Core Harvester,Ryan	910-000-0019	01/01/2015	10:00	6,500.00	7,176.53
01/01/2025	Deck Mower,JD,F925	920-001-0010	01/01/2017	8:00	18,300.00	20,204.68
01/01/2025	Fairway Mower,JD,3225C	910-000-0002	01/01/2017	8:00	39,600.00	43,721.60
01/01/2025	Pressure Washer,Farleys,Discovery 2	910-000-0035	01/01/2015	10:00	3,800.00	4,195.51
01/01/2025	Spiker, Jacobsen	910-000-0054	01/01/2010	15:00	3,400.00	3,753.87
01/01/2025	Sprayer, Walking Boom	910-000-0053	01/01/2015	10:00	2,500.00	2,760.20
01/01/2025	Sprayer,JD,Pro Gator	910-000-0016	01/01/2017	8:00	32,800.00	36,213.85
01/01/2025	Topdresser,Turfco,Meter-Matic	910-000-0045	01/01/2015	10:00	11,300.00	12,476.11
01/01/2025	Triplex Mower,Toro,3100	920-002-0009	01/01/2017	8:00	25,400.00	28,043.65
01/01/2025	Utility Vehicle,JD,Gator Turf 6*4	920-001-0026	01/01/2018	7:00	21,200.00	23,406.51
01/01/2025	Walk Mower,JD,220A	920-003-0013	01/01/2017	8:00	6,500.00	7,176.53
					\$ 189,000.00	\$ 208,671.27

Irrigation Components

01/01/2025	Pump Motor, US Motors, 75 HP	920-002-0096	01/01/1997	28:00	\$ 8,500.00	\$ 9,384.69
01/01/2025	Turbine Pump,75HP	920-002-0098	01/01/2010	15:00	10,500.00	11,592.85



McNary Golf Club
Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
					\$ 19,000.00	\$ 20,977.54
Maintenance Facility Components						
01/01/2025	Chemical Pre Mix Tank	910-000-0085	01/01/2000	25:00	\$ 10,000.00	\$ 11,040.81
01/01/2025	Chemical Storage Building	910-000-0078	01/01/2000	25:00	15,000.00	16,561.21
01/01/2025	HVAC, Furnace, Maintenance Facility	910-000-0224	01/01/2010	15:00	2,400.00	2,649.79
01/01/2025	Roofing, 25-Yr 3-Tab Shingle, Pump Bld	910-000-0104	01/01/1995	30:00	350.00	386.43
					\$ 27,750.00	\$ 30,638.24
Year : 2026						
Clubhouse Components						
01/01/2026	HVAC, Furnace/Coil, F-5, 80k BTU	910-000-0160	01/01/2011	15:00	\$ 5,000.00	\$ 5,630.81
					\$ 5,000.00	\$ 5,630.81
Golf Course Components						
01/01/2026	Air Diffuser, Environmental Technologie	920-002-0061	01/01/2011	15:00	\$ 2,700.00	\$ 3,040.64
01/01/2026	Netting, #12 & #16	910-000-0114	01/01/2006	20:00	11,250.00	12,669.33
					\$ 13,950.00	\$ 15,709.97
Golf Course Equipment						
01/01/2026	Bank Mower,JD,2653A	920-001-0004	01/01/2018	8:00	\$ 27,300.00	\$ 30,744.23
01/01/2026	Blower, Agri-Metal	910-000-0042	01/01/2016	10:00	3,600.00	4,054.18
01/01/2026	Greens Roller,Tru-Turf,Gas	910-000-0015	01/01/2020	6:00	8,800.00	9,910.23
01/01/2026	Triplex Mower,Jacobsen,GK4	920-002-0005	01/01/2018	8:00	26,400.00	29,730.69
01/01/2026	Triplex Mower,Toro,3150	910-000-0008	01/01/2018	8:00	31,700.00	35,699.35
01/01/2026	Utility Vehicle,Cushman,Turf Truckster	920-001-0029	01/01/2019	7:00	22,100.00	24,888.19
01/01/2026	Utility Vehicle,JD,Pro Gator	920-001-0022	01/01/2019	7:00	25,250.00	28,435.60
01/01/2026	Walk Mower,JD,220A	920-002-0013	01/01/2018	8:00	6,500.00	7,320.06
					\$ 151,650.00	\$ 170,782.53
Year : 2027						
Clubhouse Components						
01/01/2027	Evaporator Fan Cooler Unit, Beer Coole	910-000-0196	01/01/2007	20:00	\$ 2,500.00	\$ 2,871.71
01/01/2027	HVAC, Condensing Unit, CU-1, 5-Ton	910-000-0147	01/01/2012	15:00	3,200.00	3,675.79
					\$ 5,700.00	\$ 6,547.50
Golf Course Components						
01/01/2027	Air Diffuser, Environmental Technologie	920-002-0060	01/01/2012	15:00	\$ 3,300.00	\$ 3,790.66
01/01/2027	Bridge,#10,Arched	910-000-0070	01/01/2007	20:00	11,610.00	13,336.24
01/01/2027	Bridge,Decking, #1 Tee	910-000-0069	01/01/2020	7:00	6,120.00	7,029.96
01/01/2027	Bridge,Decking,Maintenance Road	910-000-0067	01/01/2020	7:00	2,550.00	2,929.15
01/01/2027	Tees, Level/Regrass	910-000-0077	01/01/2025	2:00	3,500.00	4,020.40
					\$ 27,080.00	\$ 31,106.41
Golf Course Equipment						
01/01/2027	Tractor,JD,1070	910-000-0034	01/01/2015	12:00	\$ 32,000.00	\$ 36,757.94
01/01/2027	Triplex Mower,Toro,3100	920-001-0009	01/01/2019	8:00	25,400.00	29,176.62



McNary Golf Club
 Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
01/01/2027	Triplex Mower,Toro,3150	910-000-0006	01/01/2019	8:00	\$ 31,700.00	\$ 36,413.34
01/01/2027	Vacuum,Tractor Mounted	910-000-0058	01/01/2007	20:00	8,500.00	9,763.83
01/01/2027	Walk Mower,JD,220A	920-001-0013	01/01/2019	8:00	6,500.00	7,466.46
					\$ 104,100.00	\$ 119,578.19
Irrigation Components						
01/01/2027	Pump Motor, US Motors, 75 HP	920-001-0096	01/01/1997	30:00	\$ 8,500.00	\$ 9,763.83
01/01/2027	Turbine Pump,75HP	920-001-0098	01/01/2012	15:00	10,500.00	12,061.20
					\$ 19,000.00	\$ 21,825.03
Maintenance Facility Components						
01/01/2027	Dozing Tank, 1000 gallon	910-000-0079	01/01/2007	20:00	\$ 3,000.00	\$ 3,446.06
01/01/2027	Fuel Tanks, 500 Gallon	910-000-0083	01/01/1997	30:00	5,000.00	5,743.43
01/01/2027	Sand Oil Seperator, 1500 gallon	910-000-0081	01/01/2007	20:00	3,000.00	3,446.06
					\$ 11,000.00	\$ 12,635.55
Year : 2028						
Clubhouse Components						
01/01/2028	Furniture, Outdoor, Patio	910-000-0173	01/01/2013	15:00	\$ 21,550.00	\$ 25,249.26
01/01/2028	HVAC, Condensing Unit, CU-2A, 3.5-Ton	910-000-0148	01/01/2013	15:00	2,100.00	2,460.48
01/01/2028	HVAC, Condensing Unit, CU-5, 4-Ton	910-000-0152	01/01/2013	15:00	2,900.00	3,397.81
01/01/2028	Refrigeration Condensing Unit, One	910-000-0210	01/01/2013	15:00	2,500.00	2,929.15
01/01/2028	Salad Prep Table Cooler, 48"	920-001-0211	01/01/2013	15:00	1,500.00	1,757.49
					\$ 30,550.00	\$ 35,794.19
Golf Course Components						
01/01/2028	Air Diffuser, Environmental Technologie	920-001-0061	01/01/2013	15:00	\$ 2,700.00	\$ 3,163.48
01/01/2028	Bridge,Decking,Arched	910-000-0071	01/01/2021	7:00	3,289.50	3,854.17
01/01/2028	Cart Paths, Concrete, Partial Replaceme	910-000-0108	01/01/2025	3:00	5,008.00	5,867.67
01/01/2028	Lake Liner, Hole #1	910-000-0227	01/01/2013	15:00	29,596.30	34,676.78
01/01/2028	Roofing, Wood Shake, #7 Restroom	910-000-0088	01/01/2003	25:00	1,200.00	1,405.99
					\$ 41,793.80	\$ 48,968.09
Golf Course Equipment						
01/01/2028	Bunker Rake,Toro,3040	910-000-0031	01/01/2020	8:00	\$ 18,500.00	\$ 21,675.70
01/01/2028	Dump Trailer,Big Tex, Hydraulic	910-000-0038	01/01/2008	20:00	12,000.00	14,059.91
01/01/2028	Rough Mower, Rotary Deck Mower	910-000-0012	01/01/2020	8:00	25,000.00	29,291.48
01/01/2028	Tractor,JD,5205	910-000-0032	01/01/2016	12:00	35,000.00	41,008.08
01/01/2028	Triplex Mower,Jacobsen,GK4	920-003-0005	01/01/2020	8:00	26,400.00	30,931.81
					\$ 116,900.00	\$ 136,966.98
Maintenance Facility Components						
01/01/2028	Laithe,Smithy,1220 HX	910-000-0051	01/01/2003	25:00	\$ 2,500.00	\$ 2,929.15
					\$ 2,500.00	\$ 2,929.15



McNary Golf Club
 Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Expenditures

Category	Service	Estimated				
Date	Date	Life	Current Cost	Expenditure		
Year : 2029						
Clubhouse Components						
01/01/2029	Ceiling, 2'x2' Sus. Acoustical, Banquet R	910-000-0118	01/01/1994	35:00	\$ 2,232.00	\$ 2,667.45
01/01/2029	Ceiling, 2'x4' Sus. Acoustical, Business O	910-000-0124	01/01/1994	35:00	654.72	782.45
01/01/2029	Ceiling, 2'x4' Sus. Acoustical, Claggett R	910-000-0120	01/01/1994	35:00	564.96	675.18
01/01/2029	Ceiling, 2'x4' Sus. Acoustical, Ladies Loc	910-000-0119	01/01/1994	35:00	1,378.08	1,646.93
01/01/2029	Ceiling, 2'x4' Sus. Acoustical, Mens Lock	910-000-0121	01/01/1994	35:00	2,073.28	2,477.76
01/01/2029	Ceiling, 2'x4' Sus. Acoustical, Pro Shop	910-000-0122	01/01/1994	35:00	1,663.20	1,987.68
01/01/2029	Floor Cover, Hardwood, Restaurant	910-000-0139	01/01/1994	35:00	8,230.84	9,836.62
01/01/2029	Floor Cover, Tile, Kitchen	910-000-0140	01/01/1994	35:00	15,573.36	18,611.61
01/01/2029	Handrails, Ornamental Iron	910-000-0145	01/01/1994	35:00	2,834.40	3,387.37
01/01/2029	POS System, Pro Shop	910-000-0174	01/01/2019	10:00	5,000.00	5,975.46
01/01/2029	Telephone System	910-000-0180	01/01/2014	15:00	7,500.00	8,963.19
01/01/2029	Walls, PVC Panel, Kitchen	910-000-0188	01/01/1994	35:00	8,442.00	10,088.97
					\$ 56,146.84	\$ 67,100.67
Golf Course Components						
01/01/2029	Air Diffuser, Environmental Technologie	920-001-0060	01/01/2014	15:00	\$ 3,300.00	\$ 3,943.81
01/01/2029	Cart Paths, Asphalt	910-000-0109	01/01/2021	8:00	3,750.00	4,481.60
01/01/2029	Concrete Edging, Lakes, Partial	920-002-0116	01/01/1997	32:00	9,990.00	11,938.97
01/01/2029	Lake Liner, Hole #3	910-000-0228	01/01/2014	15:00	3,298.40	3,941.89
01/01/2029	Lake Liner, Hole #5 Fwy	910-000-0229	01/01/2014	15:00	6,030.22	7,206.67
01/01/2029	Lake Liner, Hole #5 Green	910-000-0230	01/01/2014	15:00	2,942.72	3,516.82
01/01/2029	Tees, Level/Regrass	910-000-0077	01/01/2027	2:00	3,500.00	4,182.82
					\$ 32,811.34	\$ 39,212.58
Golf Course Equipment						
01/01/2029	Bunker Rake,Toro,5000	910-000-0030	01/01/2021	8:00	\$ 18,500.00	\$ 22,109.21
01/01/2029	Rough Mower,Jacobsen,7 Gang	910-000-0011	01/01/2021	8:00	15,000.00	17,926.39
01/01/2029	Tractor,JD,5105	910-000-0033	01/01/2017	12:00	55,000.00	65,730.09
01/01/2029	Utility Vehicle,JD,Pro Gator	920-002-0022	01/01/2022	7:00	25,250.00	30,176.09
01/01/2029	Utility Vehicle,Toro,MD 2110	910-000-0028	01/01/2022	7:00	13,500.00	16,133.75
01/01/2029	Walk Mower,JD,220A	920-006-0013	01/01/2021	8:00	6,500.00	7,768.10
					\$ 133,750.00	\$ 159,843.63
Maintenance Facility Components						
01/01/2029	Scissor Lift	910-000-0050	01/01/2004	25:00	\$ 4,200.00	\$ 5,019.39
					\$ 4,200.00	\$ 5,019.39
Property Site Components						
01/01/2029	Asphalt Pavement, Seal Coat & Stripe	910-000-0220	01/01/2022	7:00	\$ 11,250.00	\$ 13,444.79
01/01/2029	Railings, 42" Ornamental Iron	910-000-0223	01/01/1994	35:00	12,022.02	14,367.43
					\$ 23,272.02	\$ 27,812.22



McNary Golf Club

Analysis Date - January 1, 2020

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Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
Year : 2030						
Clubhouse Components						
01/01/2030	Chairs, Banquet Room	910-000-0125	01/01/2010	20:00	\$ 2,010.00	\$ 2,450.18
01/01/2030	Ice Machine, 30"	910-000-0201	01/01/2015	15:00	3,500.00	4,266.48
					\$ 5,510.00	\$ 6,716.66
Golf Course Components						
01/01/2030	Bunkers, Replinish Sand,Fairway	910-000-0073	01/01/2023	7:00	\$ 51,975.00	\$ 63,357.23
01/01/2030	Greens, Rebuild/Regrass	910-000-0075	01/01/2000	30:00	457,366.00	557,526.60
01/01/2030	Lake Liner, Hole # 14 Fwy	910-000-0234	01/01/2015	15:00	2,595.40	3,163.78
01/01/2030	Lake Liner, Hole # 14 Tee	910-000-0233	01/01/2015	15:00	3,991.90	4,866.10
01/01/2030	Lake Liner, Hole #6 Green	910-000-0232	01/01/2015	15:00	3,053.30	3,721.96
01/01/2030	Lake Liner, Hole #6 Tee	910-000-0231	01/01/2015	15:00	1,977.90	2,411.05
					\$ 520,959.50	\$ 635,046.72
Golf Course Equipment						
01/01/2030	Fairway Mower,JD,8500E	910-000-0001	01/01/2022	8:00	\$ 60,500.00	\$ 73,749.16
01/01/2030	Greens Roller,Tru-Turf,R-52 Electric	910-000-0014	01/01/2024	6:00	19,000.00	23,160.89
01/01/2030	Triplex Mower,Jacobsen,GK4	920-001-0005	01/01/2022	8:00	26,400.00	32,181.45
01/01/2030	Triplex Mower,RandR,Versa Green 186	910-000-0007	01/01/2022	8:00	21,700.00	26,452.18
01/01/2030	Utility Vehicle,Cushman,Turf Truckster	920-002-0029	01/01/2023	7:00	22,100.00	26,939.78
01/01/2030	Utility Vehicle,JD,Gator Turf 6*4	920-003-0026	01/01/2023	7:00	10,600.00	12,921.34
01/01/2030	Utility Vehicle,JD,Gator Turf TX	910-000-0023	01/01/2023	7:00	8,000.00	9,751.96
01/01/2030	Utility Vehivle,JD,Gator Turf 6*4	910-000-0024	01/01/2023	7:00	18,400.00	22,429.50
01/01/2030	Utility Vehicle,JD,Gator Turf 6*4	910-000-0027	01/01/2023	7:00	10,600.00	12,921.34
					\$ 197,300.00	\$ 240,507.60
Irrigation Components						
01/01/2030	Controllers, Rain Bird ISC B+	910-000-0094	01/01/2015	15:00	\$ 166,500.00	\$ 202,962.57
					\$ 166,500.00	\$ 202,962.57
Maintenance Facility Components						
01/01/2030	Pole Barn, Maintenance Building	910-000-0107	01/01/2005	25:00	\$ 18,900.00	\$ 23,038.99
					\$ 18,900.00	\$ 23,038.99
Property Site Components						
01/01/2030	Asphalt Pavement, Mill & Overlay	910-000-0219	01/01/2005	25:00	\$ 124,995.00	\$ 152,368.21
01/01/2030	Parking Lot Light Fixtures	910-000-0111	01/01/2010	20:00	4,400.00	5,363.58
					\$ 129,395.00	\$ 157,731.79

Year : 2031

Clubhouse Components

01/01/2031	Ceiling, Drywall, Paint, Kitchen	910-000-0123	01/01/2021	10:00	\$ 964.92	\$ 1,199.76
01/01/2031	Stand Mixer	910-000-0203	01/01/2011	20:00	1,000.00	1,243.37
01/01/2031	Surveillance System Upgrades	910-000-0239	01/01/2021	10:00	3,500.00	4,351.81
01/01/2031	Walls, Wood Siding, Paint Finsihes	910-000-0237	01/01/2021	10:00	5,840.00	7,261.31
01/01/2031	Walls, Wood Siding, Partial Replacemen	910-000-0238	01/01/2021	10:00	2,628.00	3,267.59



McNary Golf Club
 Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
					\$ 13,932.92	\$ 17,323.84
Golf Course Components						
01/01/2031	Cart Paths, Concrete, Partial Replaceme	910-000-0108	01/01/2028	3:00	\$ 5,008.00	\$ 6,226.82
01/01/2031	Practice Cage, Netting	910-000-0086	01/01/2021	10:00	3,500.00	4,351.81
01/01/2031	Tees, Level/Regrass	910-000-0077	01/01/2029	2:00	3,500.00	4,351.81
					\$ 12,008.00	\$ 14,930.44
Golf Course Equipment						
01/01/2031	Deck Mower,JD,F925	920-002-0010	01/01/2023	8:00	\$ 18,300.00	\$ 22,753.75
01/01/2031	Spreader,Lely	910-000-0052	01/01/2021	10:00	4,500.00	5,595.18
01/01/2031	Utility Vehicle,JD,Gator Turf 6*4	920-002-0026	01/01/2024	7:00	10,600.00	13,179.77
01/01/2031	Utility Vehicle,JD,Pro Gator	910-000-0025	01/01/2024	7:00	25,250.00	31,395.20
01/01/2031	Walk Mower,JD,220A	920-005-0013	01/01/2023	8:00	6,500.00	8,081.93
					\$ 65,150.00	\$ 81,005.83
Irrigation Components						
01/01/2031	Well Pump, 25 HP Submersible	910-000-0102	01/01/2021	10:00	\$ 7,600.00	\$ 9,449.64
					\$ 7,600.00	\$ 9,449.64
Year : 2032						
Clubhouse Components						
01/01/2032	Reach-In Cooler, 55"	910-000-0205	01/01/2017	15:00	\$ 2,500.00	\$ 3,170.60
					\$ 2,500.00	\$ 3,170.60
Golf Course Components						
01/01/2032	Bunkers, Replinish Sand,Greenside	910-000-0072	01/01/2025	7:00	\$ 76,480.00	\$ 96,995.13
					\$ 76,480.00	\$ 96,995.13
Golf Course Equipment						
01/01/2032	Aerator,JD,800	910-000-0020	01/01/2022	10:00	\$ 17,700.00	\$ 22,447.88
01/01/2032	Bank Mower,JD,2653A	920-002-0004	01/01/2024	8:00	27,300.00	34,623.00
01/01/2032	Bank Mower,JD,2653D	910-000-0003	01/01/2024	8:00	27,300.00	34,623.00
01/01/2032	Core Harvester,Cushman	910-000-0021	01/01/2022	10:00	6,500.00	8,243.57
01/01/2032	Greens Roller,Tru-Turf,Gas	910-000-0015	01/01/2026	6:00	8,800.00	11,160.53
01/01/2032	Sprayer,Toro,Workman	910-000-0017	01/01/2024	8:00	32,800.00	41,598.33
01/01/2032	Topdresser,Turfco,1530	910-000-0041	01/01/2022	10:00	13,500.00	17,121.26
01/01/2032	Utility Vehicle,JD,Gator Turf 6*4	920-001-0026	01/01/2025	7:00	21,200.00	26,886.73
01/01/2032	Walk Mower,JD,220A	920-004-0013	01/01/2024	8:00	6,500.00	8,243.57
					\$ 161,600.00	\$ 204,947.87
Year : 2033						
Clubhouse Components						
01/01/2033	Floor Fryer, 2 Unit, 16"	910-000-0199	01/01/2018	15:00	\$ 3,600.00	\$ 4,656.98
					\$ 3,600.00	\$ 4,656.98



McNary Golf Club

Analysis Date - January 1, 2020

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Expenditures

Category			Service	Estimated		
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
Golf Course Components						
01/01/2033	Tees, Level/Regrass	910-000-0077	01/01/2031	2:00	\$ 3,500.00	\$ 4,527.62
					\$ 3,500.00	\$ 4,527.62
Golf Course Equipment						
01/01/2033	Deck Mower,JD,F925	920-001-0010	01/01/2025	8:00	\$ 18,300.00	\$ 23,673.00
01/01/2033	Fairway Mower,JD,3225C	910-000-0002	01/01/2025	8:00	39,600.00	51,226.82
01/01/2033	Pickup Truck,Dodge,2500	910-000-0040	01/01/2023	10:00	55,000.00	71,148.36
01/01/2033	Sprayer,JD,Pro Gator	910-000-0016	01/01/2025	8:00	32,800.00	42,430.30
01/01/2033	Triplex Mower,Toro,3100	920-002-0009	01/01/2025	8:00	25,400.00	32,857.61
01/01/2033	Utility Vehicle,Cushman,Turf Truckster	920-001-0029	01/01/2026	7:00	22,100.00	28,588.71
01/01/2033	Utility Vehicle,JD,Pro Gator	920-001-0022	01/01/2026	7:00	25,250.00	32,663.57
01/01/2033	Vibratory Rollers, Tru Surface	910-000-0037	01/01/2023	10:00	7,000.00	9,055.25
01/01/2033	Walk Mower,JD,220A	920-003-0013	01/01/2025	8:00	6,500.00	8,408.44
					\$ 231,950.00	\$ 300,052.06
Year : 2034						
Clubhouse Components						
01/01/2034	Exhaust Hood, Dishwasher	910-000-0197	01/01/1994	40:00	\$ 46,462.50	\$ 61,306.28
01/01/2034	Exhaust Hood, Kitchen	910-000-0202	01/01/1994	40:00	465,000.00	613,557.62
01/01/2034	Exhaust Hood, Steamer & Convection O	910-000-0198	01/01/1994	40:00	14,500.00	19,132.44
01/01/2034	Salad Prep Table Cooler, 48"	920-002-0211	01/01/2019	15:00	1,500.00	1,979.22
01/01/2034	Salad Prep Table Cooler, 72"	910-000-0212	01/01/2019	15:00	2,100.00	2,770.91
01/01/2034	Walk-In Cooler, Kitchen	910-000-0215	01/01/1994	40:00	12,200.00	16,097.64
01/01/2034	Walk-In Cooler, Meat Cooler	910-000-0216	01/01/1994	40:00	10,000.00	13,194.79
01/01/2034	Walk-In Freezer	910-000-0217	01/01/1994	40:00	6,000.00	7,916.87
01/01/2034	Walls & Ceilings, Paint Finishes, Lobby	910-000-0181	01/01/2024	10:00	9,460.00	12,482.27
01/01/2034	Walls & Ceilings, Paint Finishes, Locker	910-000-0182	01/01/2024	10:00	1,854.16	2,446.52
01/01/2034	Walls, Drywall, Paint Finishes, Banquet	910-000-0184	01/01/2024	10:00	1,290.00	1,702.13
01/01/2034	Walls, Drywall, Paint Finishes, Business	910-000-0183	01/01/2024	10:00	1,023.40	1,350.35
01/01/2034	Walls, Drywall, Paint Finishes, Ladies Lo	910-000-0185	01/01/2024	10:00	1,118.00	1,475.18
01/01/2034	Walls, Drywall, Paint Finishes, Mens Loc	910-000-0186	01/01/2024	10:00	1,462.00	1,929.08
01/01/2034	Walls, Paint Finishes, Claggett Room	910-000-0187	01/01/2024	10:00	705.20	930.50
01/01/2034	Windows & Doors, Clubhouse	910-000-0189	01/01/1994	40:00	78,345.00	103,374.56
					\$ 653,020.26	\$ 861,646.36
Golf Course Components						
01/01/2034	Bridge,Decking, #1 Tee	910-000-0069	01/01/2027	7:00	\$ 6,120.00	\$ 8,075.21
01/01/2034	Bridge,Decking,Maintenance Road	910-000-0067	01/01/2027	7:00	2,550.00	3,364.67
01/01/2034	Bunker, Rebuild/Grass Surrounds	910-000-0074	01/01/2019	15:00	259,870.50	342,893.61
01/01/2034	Cart Paths, Concrete, Partial Replaceme	910-000-0108	01/01/2031	3:00	5,008.00	6,607.95
01/01/2034	Concrete Edging, Lakes, Partial	920-003-0116	01/01/1997	37:00	9,990.00	13,181.59
01/01/2034	Restroom Renovations, #12 Restroom	910-000-0091	01/01/1999	35:00	9,800.00	12,930.89
01/01/2034	Restroom Renovations, #7 Restroom	910-000-0090	01/01/2004	30:00	6,000.00	7,916.87
					\$ 299,338.50	\$ 394,970.79



McNary Golf Club
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Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
Golf Course Equipment						
01/01/2034	Bank Mower,JD,2653A	920-001-0004	01/01/2026	8:00	\$ 27,300.00	\$ 36,021.77
01/01/2034	Blower,Toro,Pro Force	910-000-0039	01/01/2024	10:00	24,000.00	31,667.49
01/01/2034	Triplex Mower,Jacobsen,GK4	920-002-0005	01/01/2026	8:00	26,400.00	34,834.24
01/01/2034	Triplex Mower,Toro,3150	910-000-0008	01/01/2026	8:00	31,700.00	41,827.48
01/01/2034	Walk Mower,JD,220A	920-002-0013	01/01/2026	8:00	6,500.00	8,576.61
					\$ 115,900.00	\$ 152,927.59

Year : 2035

Clubhouse Components

01/01/2035	Furniture, Interior, Main Lobby	910-000-0141	01/01/2020	15:00	\$ 10,000.00	\$ 13,458.68
01/01/2035	Merchandise Displays, Pro Shop	910-000-0126	01/01/2010	25:00	50,000.00	67,293.42
					\$ 60,000.00	\$ 80,752.10

Golf Course Components

01/01/2035	Bridge,Decking,Arched	910-000-0071	01/01/2028	7:00	\$ 3,289.50	\$ 4,427.23
01/01/2035	Bridge,Maintenance Road	910-000-0066	01/01/2005	30:00	22,500.00	30,282.04
01/01/2035	Tees, Level/Regrass	910-000-0077	01/01/2033	2:00	3,500.00	4,710.54
					\$ 29,289.50	\$ 39,419.81

Golf Course Equipment

01/01/2035	Aerator,JD,800	910-000-0018	01/01/2025	10:00	\$ 17,700.00	\$ 23,821.87
01/01/2035	Core Harvester,Ryan	910-000-0019	01/01/2025	10:00	6,500.00	8,748.14
01/01/2035	Pressure Washer,Farleys,Discovery 2	910-000-0035	01/01/2025	10:00	3,800.00	5,114.30
01/01/2035	Sprayer, Walking Boom	910-000-0053	01/01/2025	10:00	2,500.00	3,364.67
01/01/2035	Topdresser,Turfco,Meter-Matic	910-000-0045	01/01/2025	10:00	11,300.00	15,208.31
01/01/2035	Triplex Mower,Toro,3100	920-001-0009	01/01/2027	8:00	25,400.00	34,185.06
01/01/2035	Triplex Mower,Toro,3150	910-000-0006	01/01/2027	8:00	31,700.00	42,664.03
01/01/2035	Walk Mower,JD,220A	920-001-0013	01/01/2027	8:00	6,500.00	8,748.14
					\$ 105,400.00	\$ 141,854.52

Year : 2036

Clubhouse Components

01/01/2036	HVAC, Air Handler, Downstairs Claggett	910-000-0146	01/01/2021	15:00	\$ 1,738.00	\$ 2,385.90
01/01/2036	HVAC, Condensing Unit, CU-10, 4-Ton	910-000-0156	01/01/2021	15:00	2,900.00	3,981.08
01/01/2036	HVAC, Condensing Unit, CU-2B, 4-Ton	910-000-0149	01/01/2021	15:00	2,900.00	3,981.08
01/01/2036	HVAC, Condensing Unit, CU-3, 4.5-Ton	910-000-0150	01/01/2021	15:00	3,050.00	4,187.00
01/01/2036	HVAC, Condensing Unit, CU-7, 2-Ton	910-000-0153	01/01/2021	15:00	1,600.00	2,196.46
01/01/2036	HVAC, Condensing Unit, CU-8, 5-Ton	910-000-0154	01/01/2021	15:00	3,200.00	4,392.91
01/01/2036	HVAC, Condensing Unit, CU-9, 2.5-Ton	910-000-0155	01/01/2021	15:00	1,700.00	2,333.74
01/01/2036	HVAC, Furnace, F-6, 45k BTU	910-000-0157	01/01/2021	15:00	2,400.00	3,294.69
01/01/2036	HVAC, Furnace/Coil, F-2A, 75k BTU	910-000-0158	01/01/2021	15:00	5,000.00	6,863.93
01/01/2036	HVAC, Furnace/Coil, F-2B, 100k BTU	910-000-0159	01/01/2021	15:00	5,200.00	7,138.49
01/01/2036	HVAC, Furnace/Coil, Ladies LR, 100k BT	910-000-0161	01/01/2021	15:00	5,200.00	7,138.49
01/01/2036	HVAC, Furnace/Coil, Mens LR, 100K BT	910-000-0162	01/01/2021	15:00	5,200.00	7,138.49
01/01/2036	HVAC, Make Up Air Unit	910-000-0163	01/01/2021	15:00	5,000.00	6,863.93



McNary Golf Club
 Analysis Date - January 1, 2020

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Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
01/01/2036	Refrigeration Condensing Unit, Five	910-000-0206	01/01/2021	15:00	\$ 2,500.00	\$ 3,431.96
01/01/2036	Refrigeration Condensing Unit, Four	910-000-0207	01/01/2021	15:00	2,500.00	3,431.96
01/01/2036	Refrigeration Condensing Unit, Freezer	910-000-0208	01/01/2021	15:00	2,500.00	3,431.96
					<u>\$ 52,588.00</u>	<u>\$ 72,192.07</u>
Golf Course Equipment						
01/01/2036	Blower, Agri-Metal	910-000-0042	01/01/2026	10:00	\$ 3,600.00	\$ 4,942.03
01/01/2036	Bunker Rake,Toro,3040	910-000-0031	01/01/2028	8:00	18,500.00	25,396.54
01/01/2036	Greens Roller,Tru-Turf,R-52 Electric	910-000-0014	01/01/2030	6:00	19,000.00	26,082.93
01/01/2036	Rough Mower, Rotary Deck Mower	910-000-0012	01/01/2028	8:00	25,000.00	34,319.64
01/01/2036	Triplex Mower,Jacobsen,GK4	920-003-0005	01/01/2028	8:00	26,400.00	36,241.54
01/01/2036	Utility Vehicle,JD,Pro Gator	920-002-0022	01/01/2029	7:00	25,250.00	34,662.84
01/01/2036	Utility Vehicle,Toro,MD 2110	910-000-0028	01/01/2029	7:00	13,500.00	18,532.61
					<u>\$ 131,250.00</u>	<u>\$ 180,178.13</u>
Property Site Components						
01/01/2036	Asphalt Pavement, Seal Coat & Stripe	910-000-0220	01/01/2029	7:00	\$ 11,250.00	\$ 15,443.84
					<u>\$ 11,250.00</u>	<u>\$ 15,443.84</u>
Year : 2037						
Clubhouse Components						
01/01/2037	HVAC, Condensing Unit, CU-4, 5-Ton	910-000-0151	01/01/2022	15:00	\$ 3,200.00	\$ 4,480.77
01/01/2037	Refrigeration Condensing Unit, Three, B	910-000-0209	01/01/2022	15:00	2,500.00	3,500.60
					<u>\$ 5,700.00</u>	<u>\$ 7,981.37</u>
Golf Course Components						
01/01/2037	Air Diffuser,Clean-Flo,1/4 HP	910-000-0063	01/01/2022	15:00	\$ 2,500.00	\$ 3,500.60
01/01/2037	Bunkers, Replinish Sand,Fairway	910-000-0073	01/01/2030	7:00	51,975.00	72,777.55
01/01/2037	Cart Paths, Asphalt	910-000-0109	01/01/2029	8:00	3,750.00	5,250.91
01/01/2037	Cart Paths, Concrete, Partial Replaceme	910-000-0108	01/01/2034	3:00	5,008.00	7,012.41
01/01/2037	Tees, Level/Regrass	910-000-0077	01/01/2035	2:00	3,500.00	4,900.84
					<u>\$ 66,733.00</u>	<u>\$ 93,442.31</u>
Golf Course Equipment						
01/01/2037	Bunker Rake,Toro,5000	910-000-0030	01/01/2029	8:00	\$ 18,500.00	\$ 25,904.47
01/01/2037	Rough Mower,Jacobsen,7 Gang	910-000-0011	01/01/2029	8:00	15,000.00	21,003.62
01/01/2037	Sod Cutter,Ryan	910-000-0036	01/01/2022	15:00	5,500.00	7,701.33
01/01/2037	Utility Vehicle,Cushman,Turf Truckster	920-002-0029	01/01/2030	7:00	22,100.00	30,945.34
01/01/2037	Utility Vehicle,JD,Gator Turf 6*4	920-003-0026	01/01/2030	7:00	10,600.00	14,842.56
01/01/2037	Utility Vehicle,JD,Gator Turf TX	910-000-0023	01/01/2030	7:00	8,000.00	11,201.93
01/01/2037	Utility Vehivle,JD,Gator Turf 6*4	910-000-0024	01/01/2030	7:00	18,400.00	25,764.44
01/01/2037	Utility Vehicle,JD,Gator Turf 6*4	910-000-0027	01/01/2030	7:00	10,600.00	14,842.56
01/01/2037	Walk Mower,JD,220A	920-006-0013	01/01/2029	8:00	6,500.00	9,101.57
					<u>\$ 115,200.00</u>	<u>\$ 161,307.82</u>



McNary Golf Club
Analysis Date - January 1, 2020

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Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
Irrigation Components						
01/01/2037	VFD, Flowtronix	910-000-0101	01/01/2022	15:00	\$ 12,000.00	\$ 16,802.90
					\$ 12,000.00	\$ 16,802.90
Maintenance Facility Components						
01/01/2037	Containment Bins	910-000-0084	01/01/1997	40:00	\$ 17,000.00	\$ 23,804.10
01/01/2037	Equipment Wash Station	910-000-0082	01/01/2007	30:00	25,000.00	35,006.04
01/01/2037	Sump Pump, Zoeller, N-270	910-000-0080	01/01/2022	15:00	3,500.00	4,900.84
					\$ 45,500.00	\$ 63,710.98
Year : 2038						
Golf Course Components						
01/01/2038	Air Diffuser,Clean-Flo,3/4 HP	910-000-0062	01/01/2023	15:00	\$ 2,900.00	\$ 4,141.91
					\$ 2,900.00	\$ 4,141.91
Golf Course Equipment						
01/01/2038	Fairway Mower,JD,8500E	910-000-0001	01/01/2030	8:00	\$ 60,500.00	\$ 86,408.90
01/01/2038	Greens Roller,Tru-Turf,Gas	910-000-0015	01/01/2032	6:00	8,800.00	12,568.57
01/01/2038	Triplex Mower,Jacobsen,GK4	920-001-0005	01/01/2030	8:00	26,400.00	37,705.70
01/01/2038	Triplex Mower,RandR,Versa Green 186	910-000-0007	01/01/2030	8:00	21,700.00	30,992.94
01/01/2038	Utility Vehicle,JD,Gator Turf 6*4	920-002-0026	01/01/2031	7:00	10,600.00	15,139.41
01/01/2038	Utility Vehicle,JD,Pro Gator	910-000-0025	01/01/2031	7:00	25,250.00	36,063.22
					\$ 153,250.00	\$ 218,878.74
Irrigation Components						
01/01/2038	Pump Motor, US Motors, 40 HP	910-000-0097	01/01/2023	15:00	\$ 5,500.00	\$ 7,855.35
01/01/2038	Vertical Turbine Pump, 40 HP	910-000-0099	01/01/2023	15:00	8,500.00	12,140.09
					\$ 14,000.00	\$ 19,995.44
Year : 2039						
Clubhouse Components						
01/01/2039	Beer Cooler, 84", Bar	910-000-0190	01/01/2024	15:00	\$ 3,500.00	\$ 5,098.84
01/01/2039	Floor Cover, Carpet, Banquet Room	910-000-0130	01/01/2024	15:00	8,616.00	12,551.89
01/01/2039	Floor Cover, Carpet, Business Office	910-000-0131	01/01/2024	15:00	2,670.96	3,891.08
01/01/2039	Floor Cover, Carpet, Claggett Room	910-000-0136	01/01/2024	15:00	2,304.78	3,357.63
01/01/2039	Floor Cover, Carpet, Kitchen Office	910-000-0133	01/01/2024	15:00	667.74	972.77
01/01/2039	Floor Cover, Carpet, Ladies Locker Roo	910-000-0134	01/01/2024	15:00	5,621.94	8,190.11
01/01/2039	Floor Cover, Carpet, Locker Room Hallw	910-000-0132	01/01/2024	15:00	4,961.38	7,227.79
01/01/2039	Floor Cover, Carpet, Main Lobby & Rest	910-000-0135	01/01/2024	15:00	26,939.36	39,245.56
01/01/2039	Floor Cover, Carpet, Mens Locker Room	910-000-0137	01/01/2024	15:00	8,458.04	12,321.77
01/01/2039	Floor Cover, Carpet, Pro Shop	910-000-0138	01/01/2024	15:00	6,785.10	9,884.61
01/01/2039	Furniture, Tables & Chairs, Claggett Roo	910-000-0143	01/01/2024	15:00	9,800.00	14,276.75
01/01/2039	Furniture, Tables & Chairs, Ladies Locke	910-000-0142	01/01/2024	15:00	10,300.00	15,005.16
01/01/2039	Furniture, Tables & Chairs, Mens Locker	910-000-0235	01/01/2024	15:00	10,300.00	15,005.16
01/01/2039	Light Fixtures, Banquet Room	910-000-0165	01/01/2019	20:00	2,299.36	3,349.73
01/01/2039	Light Fixtures, Business Office	910-000-0170	01/01/2019	20:00	1,562.61	2,276.43



McNary Golf Club
Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
01/01/2039	Light Fixtures, LED Retrofit, Lobby & Re	910-000-0168	01/01/2019	20:00	\$ 4,162.32	\$ 6,063.71
01/01/2039	Light Fixtures, LED Retrofit, Locker Roo	910-000-0167	01/01/2019	20:00	809.34	1,179.06
01/01/2039	Light Fixtures, LED Retrofit, Pro Shop	910-000-0169	01/01/2019	20:00	693.72	1,010.62
01/01/2039	POS System, Pro Shop	910-000-0174	01/01/2029	10:00	5,000.00	7,284.06
01/01/2039	Restroom Renovations, Main Lobby	910-000-0176	01/01/2019	20:00	44,496.00	64,822.27
					\$ 159,948.65	\$ 233,015.00

Golf Course Components

01/01/2039	Air Diffuser, Environmental Technologie	920-004-0060	01/01/2024	15:00	\$ 3,300.00	\$ 4,807.48
01/01/2039	Bunkers, Replenish Sand, Greenside	910-000-0072	01/01/2032	7:00	76,480.00	111,416.92
01/01/2039	Concrete Edging, Lakes, Partial	920-004-0116	01/01/1997	42:00	9,990.00	14,553.54
01/01/2039	Siding, #12 Restroom	910-000-0092	01/01/1999	40:00	3,060.00	4,457.84
01/01/2039	Tees, Level/Regrass	910-000-0077	01/01/2037	2:00	3,500.00	5,098.84
					\$ 96,330.00	\$ 140,334.62

Golf Course Equipment

01/01/2039	Deck Mower, JD, F925	920-002-0010	01/01/2031	8:00	\$ 18,300.00	\$ 26,659.64
01/01/2039	Tractor, JD, 1070	910-000-0034	01/01/2027	12:00	32,000.00	46,617.96
01/01/2039	Utility Vehicle, JD, Gator Turf 6*4	920-001-0026	01/01/2032	7:00	21,200.00	30,884.40
01/01/2039	Verticut Reels, Jacobsen	910-000-0056	01/01/2024	15:00	10,000.00	14,568.11
01/01/2039	Walk Mower, JD, 220A	920-005-0013	01/01/2031	8:00	6,500.00	9,469.27
					\$ 88,000.00	\$ 128,199.38

Year : 2040

Clubhouse Components

01/01/2040	Drawer Warmer, 30"	910-000-0218	01/01/2020	20:00	\$ 1,300.00	\$ 1,931.73
01/01/2040	Drinking Fountain	910-000-0127	01/01/2025	15:00	1,165.00	1,731.13
01/01/2040	Water Heater, Gas, 100 Gallon	910-000-0117	01/01/2025	15:00	9,100.00	13,522.12
					\$ 11,565.00	\$ 17,184.98

Golf Course Components

01/01/2040	Air Diffuser, Environmental Technologie	920-003-0060	01/01/2025	15:00	\$ 3,300.00	\$ 4,903.63
01/01/2040	Cart Paths, Concrete, Partial Replaceme	910-000-0108	01/01/2037	3:00	5,008.00	7,441.62
					\$ 8,308.00	\$ 12,345.25

Golf Course Equipment

01/01/2040	Bank Mower, JD, 2653A	920-002-0004	01/01/2032	8:00	\$ 27,300.00	\$ 40,566.36
01/01/2040	Bank Mower, JD, 2653D	910-000-0003	01/01/2032	8:00	27,300.00	40,566.36
01/01/2040	Spiker, Jacobsen	910-000-0054	01/01/2025	15:00	3,400.00	5,052.22
01/01/2040	Sprayer, Toro, Workman	910-000-0017	01/01/2032	8:00	32,800.00	48,739.07
01/01/2040	Tractor, JD, 5205	910-000-0032	01/01/2028	12:00	35,000.00	52,008.16
01/01/2040	Utility Vehicle, Cushman, Turf Truckster	920-001-0029	01/01/2033	7:00	22,100.00	32,839.44
01/01/2040	Utility Vehicle, JD, Pro Gator	920-001-0022	01/01/2033	7:00	25,250.00	37,520.17
01/01/2040	Walk Mower, JD, 220A	920-004-0013	01/01/2032	8:00	6,500.00	9,658.66
					\$ 179,650.00	\$ 266,950.44



McNary Golf Club
Analysis Date - January 1, 2020

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Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
Irrigation Components						
01/01/2040	Pump Motor, US Motors, 75 HP	920-002-0096	01/01/2025	15:00	\$ 8,500.00	\$ 12,630.55
01/01/2040	Skid/Valves/Manifold, Pump Station	910-000-0100	01/01/2010	30:00	25,000.00	37,148.68
01/01/2040	Sprinkler Heads/Valves/Piping	910-000-0095	01/01/2010	30:00	1,422,050.00	2,113,091.49
01/01/2040	Turbine Pump,75HP	920-002-0098	01/01/2025	15:00	10,500.00	15,602.45
01/01/2040	Wet Well/Intake, Pump Station	910-000-0103	01/01/2010	30:00	85,000.00	126,305.53
					<u>\$ 1,551,050.00</u>	<u>\$ 2,304,778.70</u>
Maintenace Facility Components						
01/01/2040	Roofing, Metal, Pole Barn & Storage Bld	910-000-0240	01/01/1995	45:00	\$ 17,577.00	\$ 26,118.50
					<u>\$ 17,577.00</u>	<u>\$ 26,118.50</u>
Maintenance Facility Components						
01/01/2040	HVAC, Furnace, Maintenance Facility	910-000-0224	01/01/2025	15:00	\$ 2,400.00	\$ 3,566.27
01/01/2040	Roofing, Metal, Maintenance Building	910-000-0106	01/01/1995	45:00	20,979.00	31,173.69
					<u>\$ 23,379.00</u>	<u>\$ 34,739.96</u>
Year : 2041						
Clubhouse Components						
01/01/2041	Ceiling, Drywall, Paint, Kitchen	910-000-0123	01/01/2031	10:00	\$ 964.92	\$ 1,462.50
01/01/2041	Evaporator Fan Coil Unit, Freezer	910-000-0193	01/01/2021	20:00	2,500.00	3,789.17
01/01/2041	Evaporator Fan Coil Unit, Meat Cooler	910-000-0194	01/01/2021	20:00	2,500.00	3,789.17
01/01/2041	Evaporator Fan Coil Unit, Walk-In Coole	910-000-0195	01/01/2021	20:00	2,500.00	3,789.17
01/01/2041	HVAC, Furnace/Coil, F-5, 80k BTU	910-000-0160	01/01/2026	15:00	5,000.00	7,578.33
01/01/2041	Surveillance System Upgrades	910-000-0239	01/01/2031	10:00	3,500.00	5,304.83
01/01/2041	Walls, Wood Siding, Paint Finsihes	910-000-0237	01/01/2031	10:00	5,840.00	8,851.49
01/01/2041	Walls, Wood Siding, Partial Replacemen	910-000-0238	01/01/2031	10:00	2,628.00	3,983.17
					<u>\$ 25,432.92</u>	<u>\$ 38,547.83</u>
Golf Course Components						
01/01/2041	Air Diffuser, Environmental Technolog	920-002-0061	01/01/2026	15:00	\$ 2,700.00	\$ 4,092.30
01/01/2041	Bridge,Decking, #1 Tee	910-000-0069	01/01/2034	7:00	6,120.00	9,275.88
01/01/2041	Bridge,Decking,Maintenance Road	910-000-0067	01/01/2034	7:00	2,550.00	3,864.95
01/01/2041	Practice Cage, Metal Frame	910-000-0087	01/01/2021	20:00	5,000.00	7,578.33
01/01/2041	Practice Cage, Netting	910-000-0086	01/01/2031	10:00	3,500.00	5,304.83
01/01/2041	Tees, Level/Regrass	910-000-0077	01/01/2039	2:00	3,500.00	5,304.83
					<u>\$ 23,370.00</u>	<u>\$ 35,421.12</u>
Golf Course Equipment						
01/01/2041	Chipper,Brush Bandit,Model 65	910-000-0044	01/01/2021	20:00	\$ 17,000.00	\$ 25,766.33
01/01/2041	Deck Mower,JD,F925	920-001-0010	01/01/2033	8:00	18,300.00	27,736.69
01/01/2041	Fairway Mower,JD,3225C	910-000-0002	01/01/2033	8:00	39,600.00	60,020.39
01/01/2041	Sprayer,JD,Pro Gator	910-000-0016	01/01/2033	8:00	32,800.00	49,713.86
01/01/2041	Spreader,Lely	910-000-0052	01/01/2031	10:00	4,500.00	6,820.50
01/01/2041	Tractor,JD,5105	910-000-0033	01/01/2029	12:00	55,000.00	83,361.65
01/01/2041	Triplex Mower,Toro,3100	920-002-0009	01/01/2033	8:00	25,400.00	38,497.93



McNary Golf Club
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Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
01/01/2041	Walk Mower,JD,220A	920-003-0013	01/01/2033	8:00	\$ 6,500.00	\$ 9,851.83
					\$ 199,100.00	\$ 301,769.18
Irrigation Components						
01/01/2041	Well Pump, 25 HP Submersible	910-000-0102	01/01/2031	10:00	\$ 7,600.00	\$ 11,519.06
					\$ 7,600.00	\$ 11,519.06
Year : 2042						
Clubhouse Components						
01/01/2042	Charbroiler, 48"	910-000-0191	01/01/2022	20:00	\$ 7,000.00	\$ 10,821.86
01/01/2042	Griddle, 48"	910-000-0200	01/01/2022	20:00	2,600.00	4,019.55
01/01/2042	HVAC, Condensing Unit, CU-1, 5-Ton	910-000-0147	01/01/2027	15:00	3,200.00	4,947.13
01/01/2042	Range, 6 Burner w/ Oven, 36"	910-000-0204	01/01/2022	20:00	2,000.00	3,091.96
					\$ 14,800.00	\$ 22,880.50
Golf Course Components						
01/01/2042	Air Diffuser, Environmental Technologie	920-002-0060	01/01/2027	15:00	\$ 3,300.00	\$ 5,101.73
01/01/2042	Bridge,Decking,Arched	910-000-0071	01/01/2035	7:00	3,289.50	5,085.50
					\$ 6,589.50	\$ 10,187.23
Golf Course Equipment						
01/01/2042	Aerator,JD,800	910-000-0020	01/01/2032	10:00	\$ 17,700.00	\$ 27,363.84
01/01/2042	Bank Mower,JD,2653A	920-001-0004	01/01/2034	8:00	27,300.00	42,205.25
01/01/2042	Core Harvester,Cushman	910-000-0021	01/01/2032	10:00	6,500.00	10,048.87
01/01/2042	Greens Roller,Tru-Turf,R-52 Electric	910-000-0014	01/01/2036	6:00	19,000.00	29,373.61
01/01/2042	Topdresser,Turfc0,1530	910-000-0041	01/01/2032	10:00	13,500.00	20,870.73
01/01/2042	Triplex Mower,Jacobsen,GK4	920-002-0005	01/01/2034	8:00	26,400.00	40,813.86
01/01/2042	Triplex Mower,Toro,3150	910-000-0008	01/01/2034	8:00	31,700.00	49,007.56
01/01/2042	Walk Mower,JD,220A	920-002-0013	01/01/2034	8:00	6,500.00	10,048.87
					\$ 148,600.00	\$ 229,732.59
Irrigation Components						
01/01/2042	Pump Motor, US Motors, 75 HP	920-001-0096	01/01/2027	15:00	\$ 8,500.00	\$ 13,140.83
01/01/2042	Turbine Pump,75HP	920-001-0098	01/01/2027	15:00	10,500.00	16,232.79
					\$ 19,000.00	\$ 29,373.62
Maintenance Facility Components						
01/01/2042	Welder,Milleromatic,210	910-000-0043	01/01/2022	20:00	\$ 2,500.00	\$ 3,864.95
					\$ 2,500.00	\$ 3,864.95

Year : 2043

Clubhouse Components

01/01/2043	Exhaust Fans, Roof Mount	910-000-0128	01/01/2023	20:00	\$ 3,000.00	\$ 4,730.70
01/01/2043	Furniture, Outdoor, Patio	910-000-0173	01/01/2028	15:00	21,550.00	33,982.18
01/01/2043	Gutters & Downspouts, Aluminum	910-000-0144	01/01/2003	40:00	7,078.16	11,161.55
01/01/2043	HVAC, Condensing Unit, CU-2A, 3.5-Ton	910-000-0148	01/01/2028	15:00	2,100.00	3,311.49
01/01/2043	HVAC, Condensing Unit, CU-5, 4-Ton	910-000-0152	01/01/2028	15:00	2,900.00	4,573.01



McNary Golf Club
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Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
01/01/2043	Refrigeration Condensing Unit, One	910-000-0210	01/01/2028	15:00	\$ 2,500.00	\$ 3,942.25
01/01/2043	Roofing, 50-Yr Architectural Shingle	910-000-0178	01/01/2003	40:00	122,320.00	192,886.32
01/01/2043	Salad Prep Table Cooler, 48"	920-001-0211	01/01/2028	15:00	1,500.00	2,365.35
01/01/2043	Skylight, Portico	910-000-0226	01/01/2003	40:00	13,086.00	20,635.30
					\$ 176,034.16	\$ 277,588.15
Golf Course Components						
01/01/2043	Air Diffuser, Environmental Technologie	920-001-0061	01/01/2028	15:00	\$ 2,700.00	\$ 4,257.63
01/01/2043	Cart Paths, Concrete, Partial Replaceme	910-000-0108	01/01/2040	3:00	5,008.00	7,897.11
01/01/2043	Lake Liner, Hole #1	910-000-0227	01/01/2028	15:00	29,596.30	46,670.38
01/01/2043	Tees, Level/Regrass	910-000-0077	01/01/2041	2:00	3,500.00	5,519.15
					\$ 40,804.30	\$ 64,344.27
Golf Course Equipment						
01/01/2043	Pickup Truck,Dodge,2500	910-000-0040	01/01/2033	10:00	\$ 55,000.00	\$ 86,729.46
01/01/2043	Triplex Mower,Toro,3100	920-001-0009	01/01/2035	8:00	25,400.00	40,053.24
01/01/2043	Triplex Mower,Toro,3150	910-000-0006	01/01/2035	8:00	31,700.00	49,987.71
01/01/2043	Utility Vehicle,JD,Pro Gator	920-002-0022	01/01/2036	7:00	25,250.00	39,816.71
01/01/2043	Utlitiy Vehicle,Toro,MD 2110	910-000-0028	01/01/2036	7:00	13,500.00	21,288.14
01/01/2043	Vacuum,JD,Tractor Mounted	910-000-0055	01/01/2023	20:00	8,500.00	13,403.64
01/01/2043	Vibratory Rollers, Tru Surface	910-000-0037	01/01/2033	10:00	7,000.00	11,038.29
01/01/2043	Walk Mower,JD,220A	920-001-0013	01/01/2035	8:00	6,500.00	10,249.85
					\$ 172,850.00	\$ 272,567.04
Property Site Components						
01/01/2043	Asphalt Pavement, Seal Coat & Stripe	910-000-0220	01/01/2036	7:00	\$ 11,250.00	\$ 17,740.12
					\$ 11,250.00	\$ 17,740.12

Year : 2044

Clubhouse Components

01/01/2044	Convection Oven, Gas, Double, 38"	910-000-0192	01/01/2024	20:00	\$ 7,500.00	\$ 12,063.28
01/01/2044	Double Check Valve, Fire Supression	910-000-0110	01/01/2019	25:00	25,000.00	40,210.93
01/01/2044	Furniture, Restaurant	910-000-0179	01/01/2024	20:00	20,925.00	33,656.55
01/01/2044	Telephone System	910-000-0180	01/01/2029	15:00	7,500.00	12,063.28
01/01/2044	Walls & Ceilings, Paint Finishes, Lobby	910-000-0181	01/01/2034	10:00	9,460.00	15,215.82
01/01/2044	Walls & Ceilings, Paint Finishes, Locker	910-000-0182	01/01/2034	10:00	1,854.16	2,982.30
01/01/2044	Walls, Drywall, Paint Finishes, Banquet	910-000-0184	01/01/2034	10:00	1,290.00	2,074.88
01/01/2044	Walls, Drywall, Paint Finishes, Business	910-000-0183	01/01/2034	10:00	1,023.40	1,646.07
01/01/2044	Walls, Drywall, Paint Finishes, Ladies Lo	910-000-0185	01/01/2034	10:00	1,118.00	1,798.23
01/01/2044	Walls, Drywall, Paint Finishes, Mens Loc	910-000-0186	01/01/2034	10:00	1,462.00	2,351.54
01/01/2044	Walls, Paint Finishes, Claggett Room	910-000-0187	01/01/2034	10:00	705.20	1,134.27
					\$ 77,837.76	\$ 125,197.15

Golf Course Components

01/01/2044	Air Diffuser, Environmental Technologie	920-001-0060	01/01/2029	15:00	\$ 3,300.00	\$ 5,307.84
01/01/2044	Bunkers, Replinish Sand,Fairway	910-000-0073	01/01/2037	7:00	51,975.00	83,598.53
01/01/2044	Concrete Edging, Lakes, Partial	920-005-0116	01/01/1997	47:00	9,990.00	16,068.29



McNary Golf Club

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Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
01/01/2044	Lake Liner, Hole #3	910-000-0228	01/01/2029	15:00	\$ 3,298.40	\$ 5,305.27
01/01/2044	Lake Liner, Hole #5 Fwy	910-000-0229	01/01/2029	15:00	6,030.22	9,699.23
01/01/2044	Lake Liner, Hole #5 Green	910-000-0230	01/01/2029	15:00	2,942.72	4,733.18
					<u>\$ 77,536.34</u>	<u>\$ 124,712.34</u>
Golf Course Equipment						
01/01/2044	Blower,Toro,Pro Force	910-000-0039	01/01/2034	10:00	\$ 24,000.00	\$ 38,602.49
01/01/2044	Bunker Rake,Toro,3040	910-000-0031	01/01/2036	8:00	18,500.00	29,756.09
01/01/2044	Drill Seeder,Olathe	910-000-0057	01/01/2024	20:00	10,000.00	16,084.37
01/01/2044	Greens Roller,Tru-Turf,Gas	910-000-0015	01/01/2038	6:00	8,800.00	14,154.25
01/01/2044	Rough Mower, Rotary Deck Mower	910-000-0012	01/01/2036	8:00	25,000.00	40,210.93
01/01/2044	Triplex Mower,Jacobsen,GK4	920-003-0005	01/01/2036	8:00	26,400.00	42,462.74
01/01/2044	Utility Vehicle,Cushman,Turf Truckster	920-002-0029	01/01/2037	7:00	22,100.00	35,546.46
01/01/2044	Utility Vehicle,JD,Gator Turf 6*4	920-003-0026	01/01/2037	7:00	10,600.00	17,049.43
01/01/2044	Utility Vehicle,JD,Gator Turf TX	910-000-0023	01/01/2037	7:00	8,000.00	12,867.50
01/01/2044	Utility Vehivle,JD,Gator Turf 6*4	910-000-0024	01/01/2037	7:00	18,400.00	29,595.25
01/01/2044	Utlility Vehicle,JD,Gator Turf 6*4	910-000-0027	01/01/2037	7:00	10,600.00	17,049.43
					<u>\$ 182,400.00</u>	<u>\$ 293,378.94</u>
Year : 2045						
Clubhouse Components						
01/01/2045	Ice Machine, 30"	910-000-0201	01/01/2030	15:00	\$ 3,500.00	\$ 5,742.12
					<u>\$ 3,500.00</u>	<u>\$ 5,742.12</u>
Golf Course Components						
01/01/2045	Cart Paths, Asphalt	910-000-0109	01/01/2037	8:00	\$ 3,750.00	\$ 6,152.27
01/01/2045	Lake Liner, Hole # 14 Fwy	910-000-0234	01/01/2030	15:00	2,595.40	4,258.03
01/01/2045	Lake Liner, Hole # 14 Tee	910-000-0233	01/01/2030	15:00	3,991.90	6,549.14
01/01/2045	Lake Liner, Hole #6 Green	910-000-0232	01/01/2030	15:00	3,053.30	5,009.26
01/01/2045	Lake Liner, Hole #6 Tee	910-000-0231	01/01/2030	15:00	1,977.90	3,244.95
01/01/2045	Tees, Level/Regrass	910-000-0077	01/01/2043	2:00	3,500.00	5,742.12
					<u>\$ 18,868.50</u>	<u>\$ 30,955.77</u>
Golf Course Equipment						
01/01/2045	Aerator,JD,800	910-000-0018	01/01/2035	10:00	\$ 17,700.00	\$ 29,038.73
01/01/2045	Bunker Rake,Toro,5000	910-000-0030	01/01/2037	8:00	18,500.00	30,351.21
01/01/2045	Core Harvester,Ryan	910-000-0019	01/01/2035	10:00	6,500.00	10,663.94
01/01/2045	Pressure Washer,Farleys,Discovery 2	910-000-0035	01/01/2035	10:00	3,800.00	6,234.30
01/01/2045	Rough Mower,Jacobsen,7 Gang	910-000-0011	01/01/2037	8:00	15,000.00	24,609.09
01/01/2045	Sprayer, Walking Boom	910-000-0053	01/01/2035	10:00	2,500.00	4,101.51
01/01/2045	Topdresser,Turfco,Meter-Matic	910-000-0045	01/01/2035	10:00	11,300.00	18,538.85
01/01/2045	Utility Vehicle,JD,Gator Turf 6*4	920-002-0026	01/01/2038	7:00	10,600.00	17,390.42
01/01/2045	Utility Vehicle,JD,Pro Gator	910-000-0025	01/01/2038	7:00	25,250.00	41,425.30
01/01/2045	Walk Mower,JD,220A	920-006-0013	01/01/2037	8:00	6,500.00	10,663.94
					<u>\$ 117,650.00</u>	<u>\$ 193,017.29</u>



McNary Golf Club

Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
Irrigation Components						
01/01/2045	Controllers, Rain Bird ISC B+	910-000-0094	01/01/2030	15:00	\$ 166,500.00	\$ 273,160.90
					\$ 166,500.00	\$ 273,160.90
Year : 2046						
Golf Course Components						
01/01/2046	Air Diffuser,Otterbine,3G	910-000-0064	01/01/2021	25:00	\$ 4,500.00	\$ 7,530.38
01/01/2046	Bunkers, Replinish Sand,GreenSide	910-000-0072	01/01/2039	7:00	76,480.00	127,983.02
01/01/2046	Cart Paths, Concrete, Partial Replaceme	910-000-0108	01/01/2043	3:00	5,008.00	8,380.48
01/01/2046	Netting, #12 & #16	910-000-0114	01/01/2026	20:00	11,250.00	18,825.95
01/01/2046	Roofing, 25-Yr 3-Tab Shingle, #12 Restr	910-000-0089	01/01/2021	25:00	1,400.00	2,342.79
					\$ 98,638.00	\$ 165,062.62
Golf Course Equipment						
01/01/2046	Blower, Agri-Metal	910-000-0042	01/01/2036	10:00	\$ 3,600.00	\$ 6,024.31
01/01/2046	Fairway Mower,JD,8500E	910-000-0001	01/01/2038	8:00	60,500.00	101,241.80
01/01/2046	Triplex Mower,Jacobsen,GK4	920-001-0005	01/01/2038	8:00	26,400.00	44,178.24
01/01/2046	Triplex Mower,RandR,Versa Green 186	910-000-0007	01/01/2038	8:00	21,700.00	36,313.17
01/01/2046	Utility Vehicle,JD,Gator Turf 6*4	920-001-0026	01/01/2039	7:00	21,200.00	35,476.46
					\$ 133,400.00	\$ 223,233.98
Maintenance Facility Components						
01/01/2046	Air Compressor,Bel-Air,Upright	910-000-0048	01/01/2021	25:00	\$ 2,800.00	\$ 4,685.57
01/01/2046	Automatic Reel Grinder,Peerless,2000	910-000-0047	01/01/2021	25:00	35,000.00	58,569.63
					\$ 37,800.00	\$ 63,255.20
Year : 2047						
Clubhouse Components						
01/01/2047	Evaporator Fan Cooler Unit, Beer Coole	910-000-0196	01/01/2027	20:00	\$ 2,500.00	\$ 4,267.22
01/01/2047	Reach-In Cooler, 55"	910-000-0205	01/01/2032	15:00	2,500.00	4,267.22
					\$ 5,000.00	\$ 8,534.44
Golf Course Components						
01/01/2047	Air Diffuser,Otterbine,5G	910-000-0065	01/01/2022	25:00	\$ 4,500.00	\$ 7,680.99
01/01/2047	Bridge,#10,Arched	910-000-0070	01/01/2027	20:00	11,610.00	19,816.95
01/01/2047	Tees, Level/Regrass	910-000-0077	01/01/2045	2:00	3,500.00	5,974.10
					\$ 19,610.00	\$ 33,472.04
Golf Course Equipment						
01/01/2047	Deck Mower,JD,F925	920-002-0010	01/01/2039	8:00	\$ 18,300.00	\$ 31,236.02
01/01/2047	Utility Vehicle,Cushman,Turf Truckster	920-001-0029	01/01/2040	7:00	22,100.00	37,722.19
01/01/2047	Utility Vehicle,JD,Pro Gator	920-001-0022	01/01/2040	7:00	25,250.00	43,098.88
01/01/2047	Vacuum,Tractor Mounted	910-000-0058	01/01/2027	20:00	8,500.00	14,508.54
01/01/2047	Walk Mower,JD,220A	920-005-0013	01/01/2039	8:00	6,500.00	11,094.76
					\$ 80,650.00	\$ 137,660.39



McNary Golf Club
Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Expenditures

Category	Service	Estimated				
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
Maintenance Facility Components						
01/01/2047	Dozing Tank, 1000 gallon	910-000-0079	01/01/2027	20:00	\$ 3,000.00	\$ 5,120.66
01/01/2047	Roofing, 25-yr Shingles, Pump House	910-000-0241	01/01/2022	25:00	1,400.00	2,389.64
01/01/2047	Sand Oil Separator, 1500 gallon	910-000-0081	01/01/2027	20:00	3,000.00	5,120.66
					\$ 7,400.00	\$ 12,630.96
Property Site Components						
01/01/2047	Fencing, 6' Wood Privacy, Dumpsters	910-000-0222	01/01/2022	25:00	\$ 4,545.00	\$ 7,757.80
					\$ 4,545.00	\$ 7,757.80
Year : 2048						
Clubhouse Components						
01/01/2048	Floor Fryer, 2 Unit, 16"	910-000-0199	01/01/2033	15:00	\$ 3,600.00	\$ 6,267.69
					\$ 3,600.00	\$ 6,267.69
Golf Course Components						
01/01/2048	Bridge,Decking, #1 Tee	910-000-0069	01/01/2041	7:00	\$ 6,120.00	\$ 10,655.07
01/01/2048	Bridge,Decking,Maintenance Road	910-000-0067	01/01/2041	7:00	2,550.00	4,439.61
					\$ 8,670.00	\$ 15,094.68
Golf Course Equipment						
01/01/2048	Bank Mower,JD,2653A	920-002-0004	01/01/2040	8:00	\$ 27,300.00	\$ 47,529.96
01/01/2048	Bank Mower,JD,2653D	910-000-0003	01/01/2040	8:00	27,300.00	47,529.96
01/01/2048	Dump Trailer,Big Tex, Hydraulic	910-000-0038	01/01/2028	20:00	12,000.00	20,892.29
01/01/2048	Greens Roller,Tru-Turf,R-52 Electric	910-000-0014	01/01/2042	6:00	19,000.00	33,079.46
01/01/2048	Sprayer,Toro,Workman	910-000-0017	01/01/2040	8:00	32,800.00	57,105.59
01/01/2048	Walk Mower,JD,220A	920-004-0013	01/01/2040	8:00	6,500.00	11,316.66
					\$ 124,900.00	\$ 217,453.92
Maintenance Facility Components						
01/01/2048	Bedknife Grinder,Peerless,Model 65	910-000-0046	01/01/2023	25:00	\$ 20,000.00	\$ 34,820.48
01/01/2048	Hydraulic Hose Crimper,Parker	910-000-0049	01/01/2023	25:00	3,200.00	5,571.28
					\$ 23,200.00	\$ 40,391.76
Year : 2049						
Clubhouse Components						
01/01/2049	POS System, Pro Shop	910-000-0174	01/01/2039	10:00	\$ 5,000.00	\$ 8,879.22
01/01/2049	Salad Prep Table Cooler, 48"	920-002-0211	01/01/2034	15:00	1,500.00	2,663.77
01/01/2049	Salad Prep Table Cooler, 72"	910-000-0212	01/01/2034	15:00	2,100.00	3,729.27
					\$ 8,600.00	\$ 15,272.26
Golf Course Components						
01/01/2049	Bridge,Decking,Arched	910-000-0071	01/01/2042	7:00	\$ 3,289.50	\$ 5,841.64
01/01/2049	Bunker, Rebuild/Grass Surrounds	910-000-0074	01/01/2034	15:00	259,870.50	461,489.65
01/01/2049	Cart Paths, Concrete, Partial Replaceme	910-000-0108	01/01/2046	3:00	5,008.00	8,893.43
01/01/2049	Concrete Edging, Lakes, Partial	920-006-0116	01/01/1997	52:00	9,990.00	17,740.69
01/01/2049	Sump Pump, Hole #1 Rough	910-000-0059	01/01/2024	25:00	8,500.00	15,094.68



McNary Golf Club
 Analysis Date - January 1, 2020
 Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Expenditures

Category			Service	Estimated		
Date	Reserve Item	Code	Date	Life	Current Cost	Expenditure
01/01/2049	Tees, Level/Regrass	910-000-0077	01/01/2047	2:00	\$ 3,500.00	\$ 6,215.46
					\$ 290,158.00	\$ 515,275.55
Golf Course Equipment						
01/01/2049	Deck Mower,JD,F925	920-001-0010	01/01/2041	8:00	\$ 18,300.00	\$ 32,497.96
01/01/2049	Fairway Mower,JD,3225C	910-000-0002	01/01/2041	8:00	39,600.00	70,323.45
01/01/2049	Sprayer,JD,Pro Gator	910-000-0016	01/01/2041	8:00	32,800.00	58,247.71
01/01/2049	Triplex Mower,Toro,3100	920-002-0009	01/01/2041	8:00	25,400.00	45,106.46
01/01/2049	Walk Mower,JD,220A	920-003-0013	01/01/2041	8:00	6,500.00	11,542.99
					\$ 122,600.00	\$ 217,718.57
Property Site Components						
01/01/2049	Fencing, 6' Wood Privacy, Condensing	910-000-0221	01/01/2024	25:00	\$ 1,070.40	\$ 1,900.86
					\$ 1,070.40	\$ 1,900.86

Reserve Items & Parameters

This section of the report details the physical analysis of the reserve study which includes a complete inventory of the association's major common area components.

For each reserve item we have determined estimated life, remaining life, current cost and future cost.

Reports displayed in this section utilize the following assumptions:

Inflation on Reserve Items - 2.00%



McNary Golf Club

Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Item Parameters - Detail

Subcategory / Category Reserve Item	Replace Date	Basis Cost	Quantity	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Clubhouse Components								
Banquet Room								
Ceiling, 2'x2' Sus. Acoustical, Banquet	01/01/2029	\$ 1.86	1,200 Sq Ft	\$ 2,232.00	35:00	35:00	9:00	\$ 2,667.45
Chairs, Banquet Room	01/01/2030	30.00	67 Ea	2,010.00	20:00	20:00	10:00	2,450.18
Floor Cover, Carpet, Banquet Room	01/01/2024	7.18	1,200 Sq Ft	8,616.00	15:00	30:00	4:00	9,326.24
Light Fixtures, Banquet Room	01/01/2039	164.24	14 Ea	2,299.36	20:00	20:00	19:00	3,349.73
Walls, Drywall, Paint Finishes, Banquet	01/01/2024	0.86	1,500 Sq Ft	1,290.00	10:00	10:00	4:00	1,396.34
Building Service								
Double Check Valve, Fire Supression	01/01/2044	\$ 25,000.00	1 Ea	25,000.00	25:00	25:00	24:00	40,210.93
Exhaust Hood, Dishwasher	01/01/2034	10,325.00	4.5 Lp Sm	46,462.50	40:00	40:00	14:00	61,306.28
Exhaust Hood, Kitchen	01/01/2034	31,000.00	15 Ln Ft	465,000.00	40:00	40:00	14:00	613,557.62
Exhaust Hood, Steamer & Convection	01/01/2034	14,500.00	1 Lp Sm	14,500.00	40:00	40:00	14:00	19,132.44
FACP & Emergency Devices	01/01/2024	15,000.00	1 Lp Sm	15,000.00	30:00	30:00	4:00	16,236.48
HVAC, Air Handler, Downstairs Claggett	01/01/2021	1,738.00	1 Ea	1,738.00	15:00	27:00	1:00	1,772.76
HVAC, Condensing Unit, CU-1, 5-Ton	01/01/2027	3,200.00	1 Ea	3,200.00	15:00	15:00	7:00	3,675.79
HVAC, Condensing Unit, CU-10, 4-Ton	01/01/2021	2,900.00	1 Ea	2,900.00	15:00	27:00	1:00	2,958.00
HVAC, Condensing Unit, CU-2A, 3.5-Ton	01/01/2028	2,100.00	1 Ea	2,100.00	15:00	15:00	8:00	2,460.48
HVAC, Condensing Unit, CU-2B, 4-Ton	01/01/2021	2,900.00	1 Ea	2,900.00	15:00	27:00	1:00	2,958.00
HVAC, Condensing Unit, CU-3, 4.5-Ton	01/01/2021	3,050.00	1 Ea	3,050.00	15:00	27:00	1:00	3,111.00
HVAC, Condensing Unit, CU-4, 5-Ton	01/01/2022	3,200.00	1 Ea	3,200.00	15:00	18:00	2:00	3,329.28
HVAC, Condensing Unit, CU-5, 4-Ton	01/01/2028	2,900.00	1 Ea	2,900.00	15:00	15:00	8:00	3,397.81
HVAC, Condensing Unit, CU-7, 2-Ton	01/01/2021	1,600.00	1 Ea	1,600.00	15:00	27:00	1:00	1,632.00
HVAC, Condensing Unit, CU-8, 5-Ton	01/01/2021	3,200.00	1 Ea	3,200.00	15:00	27:00	1:00	3,264.00
HVAC, Condensing Unit, CU-9, 2.5-Ton	01/01/2021	1,700.00	1 Ea	1,700.00	15:00	27:00	1:00	1,734.00
HVAC, Furnace, F-6, 45k BTU	01/01/2021	2,400.00	1 Ea	2,400.00	15:00	27:00	1:00	2,448.00
HVAC, Furnace/Coil, F-2A, 75k BTU	01/01/2021	5,000.00	1 Ea	5,000.00	15:00	27:00	1:00	5,100.00
HVAC, Furnace/Coil, F-2B, 100k BTU	01/01/2021	5,200.00	1 Ea	5,200.00	15:00	27:00	1:00	5,304.00
HVAC, Furnace/Coil, F-5, 80k BTU	01/01/2026	5,000.00	1 Ea	5,000.00	15:00	15:00	6:00	5,630.81



McNary Golf Club

Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Item Parameters - Detail

Subcategory / Category Reserve Item	Replace Date	Basis Cost	Quantity	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
HVAC, Furnace/Coil, Ladies LR, 100k BTU	01/01/2021	\$ 5,200.00	1 Ea	\$ 5,200.00	15:00	27:00	1:00	\$ 5,304.00
HVAC, Furnace/Coil, Mens LR, 100K BTU	01/01/2021	5,200.00	1 Ea	5,200.00	15:00	27:00	1:00	5,304.00
HVAC, Make Up Air Unit	01/01/2021	5,000.00	1 Ea	5,000.00	15:00	27:00	1:00	5,100.00
Surveillance System Upgrades	01/01/2021	3,500.00	1 Lp Sm	3,500.00	10:00	10:00	1:00	3,570.00
Telephone System	01/01/2029	7,500.00	1 Lp Sm	7,500.00	15:00	15:00	9:00	8,963.19
Water Heater, Gas, 100 Gallon	01/01/2025	9,100.00	1 Ea	9,100.00	15:00	15:00	5:00	10,047.14
Business Office								
Ceiling, 2'x4' Sus. Acoustical, Business	01/01/2029	\$ 1.76	372 Sq Ft	654.72	35:00	35:00	9:00	782.45
Floor Cover, Carpet, Business Office	01/01/2024	7.18	372 Sq Ft	2,670.96	15:00	30:00	4:00	2,891.13
Light Fixtures, Business Office	01/01/2039	223.23	7 Ea	1,562.61	20:00	20:00	19:00	2,276.43
Walls, Drywall, Paint Finishes, Business	01/01/2024	0.86	1,190 Sq Ft	1,023.40	10:00	10:00	4:00	1,107.76
Claggett Room								
Ceiling, 2'x4' Sus. Acoustical, Claggett	01/01/2029	\$ 1.76	321 Sq Ft	564.96	35:00	35:00	9:00	675.18
Floor Cover, Carpet, Claggett Room	01/01/2024	7.18	321 Sq Ft	2,304.78	15:00	30:00	4:00	2,494.77
Furniture, Tables & Chairs, Claggett Room	01/01/2024	9,800.00	1 Lp Sm	9,800.00	15:00	30:00	4:00	10,607.84
Walls, Paint Finishes, Claggett Room	01/01/2024	0.86	820 Sq Ft	705.20	10:00	10:00	4:00	763.33
Exterior Building								
Drinking Fountain	01/01/2025	\$ 1,165.00	1 Ea	1,165.00	15:00	15:00	5:00	1,286.25
Exhaust Fans, Roof Mount	01/01/2023	750.00	4 Ea	3,000.00	20:00	20:00	3:00	3,183.62
Furniture, Outdoor, Patio	01/01/2028	21,550.00	1 Lp Sm	21,550.00	15:00	15:00	8:00	25,249.26
Gutters & Downspouts, Aluminum	01/01/2043	8.59	824 Ln Ft	7,078.16	40:00	40:00	23:00	11,161.55
Handrails, Ornamental Iron	01/01/2029	47.24	60 Ln Ft	2,834.40	35:00	35:00	9:00	3,387.37
Light Fixtures, Exterior, Wall & Ceiling	01/01/2024	250.00	21 Ea	5,250.00	30:00	30:00	4:00	5,682.77
Roofing, 50-Yr Architectural Shingle	01/01/2043	695.00	176 Sq	122,320.00	40:00	40:00	23:00	192,886.32
Skylight, Portico	01/01/2043	87.24	150 Sq Ft	13,086.00	40:00	40:00	23:00	20,635.30
Walls, Wood Siding, Paint Finishes	01/01/2021	1.00	5,840 Sq Ft	5,840.00	10:00	10:00	1:00	5,956.80
Walls, Wood Siding, Partial Replacements	01/01/2021	4.50	584 Sq Ft	2,628.00	10:00	10:00	1:00	2,680.56
Windows & Doors, Clubhouse	01/01/2034	78,345.00	1 Lp Sm	78,345.00	40:00	40:00	14:00	103,374.56



McNary Golf Club

Analysis Date - January 1, 2020

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Item Parameters - Detail

Subcategory / Category Reserve Item	Replace Date	Basis Cost	Quantity	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Kitchen								
Ceiling, Drywall, Paint, Kitchen	01/01/2021	\$ 0.86	1,122 Sq Ft	\$ 964.92	10:00	10:00	1:00	\$ 984.22
Floor Cover, Tile, Kitchen	01/01/2029	13.88	1,122 Sq Ft	15,573.36	35:00	35:00	9:00	18,611.61
Light Fixtures, Fluorescent, 2 Bulb,	01/01/2024	118.33	31 Ea	3,668.23	30:00	30:00	4:00	3,970.61
Walls, PVC Panel, Kitchen	01/01/2029	4.69	1,800 Sq Ft	8,442.00	35:00	35:00	9:00	10,088.97
Kitchen Equipment								
Beer Cooler, 84", Bar	01/01/2024	\$ 3,500.00	1 Ea	3,500.00	15:00	30:00	4:00	3,788.51
Charbroiler, 48"	01/01/2022	7,000.00	1 Ea	7,000.00	20:00	20:00	2:00	7,282.80
Convection Oven, Gas, Double, 38"	01/01/2024	7,500.00	1 Ea	7,500.00	20:00	20:00	4:00	8,118.24
Drawer Warmer, 30"	01/01/2020	1,300.00	1 Ea	1,300.00	20:00	20:00	0:00	1,300.00
Evaporator Fan Coil Unit, Freezer	01/01/2021	2,500.00	1 Ea	2,500.00	20:00	27:00	1:00	2,550.00
Evaporator Fan Coil Unit, Meat Cooler	01/01/2021	2,500.00	1 Ea	2,500.00	20:00	27:00	1:00	2,550.00
Evaporator Fan Coil Unit, Walk-In Cooler	01/01/2021	2,500.00	1 Ea	2,500.00	20:00	27:00	1:00	2,550.00
Evaporator Fan Cooler Unit, Beer Cooler	01/01/2027	2,500.00	1 Ea	2,500.00	20:00	20:00	7:00	2,871.71
Floor Fryer, 2 Unit, 16"	01/01/2033	1,800.00	2 Ea	3,600.00	15:00	15:00	13:00	4,656.98
Griddle, 48"	01/01/2022	2,600.00	1 Ea	2,600.00	20:00	20:00	2:00	2,705.04
Ice Machine, 30"	01/01/2030	3,500.00	1 Ea	3,500.00	15:00	15:00	10:00	4,266.48
Range, 6 Burner w/ Oven, 36"	01/01/2022	2,000.00	1 Ea	2,000.00	20:00	20:00	2:00	2,080.80
Reach-In Cooler, 55"	01/01/2032	2,500.00	1 Ea	2,500.00	15:00	15:00	12:00	3,170.60
Refrigeration Condensing Unit, Five	01/01/2021	2,500.00	1 Ea	2,500.00	15:00	27:00	1:00	2,550.00
Refrigeration Condensing Unit, Four	01/01/2021	2,500.00	1 Ea	2,500.00	15:00	22:00	1:00	2,550.00
Refrigeration Condensing Unit, Freezer	01/01/2021	2,500.00	1 Ea	2,500.00	15:00	31:00	1:00	2,550.00
Refrigeration Condensing Unit, One	01/01/2028	2,500.00	1 Ea	2,500.00	15:00	15:00	8:00	2,929.15
Refrigeration Condensing Unit, Three, Bar	01/01/2022	2,500.00	1 Ea	2,500.00	15:00	15:00	2:00	2,601.00
Salad Prep Table Cooler, 48"	01/01/2028	1,500.00	1 Ea	1,500.00	15:00	15:00	8:00	1,757.49
Salad Prep Table Cooler, 48"	01/01/2034	1,500.00	1 Ea	1,500.00	15:00	15:00	14:00	1,979.22
Salad Prep Table Cooler, 72"	01/01/2034	2,100.00	1 Ea	2,100.00	15:00	15:00	14:00	2,770.91
Stand Mixer	01/01/2031	1,000.00	1 Ea	1,000.00	20:00	20:00	11:00	1,243.37



McNary Golf Club

Analysis Date - January 1, 2020

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Item Parameters - Detail

Subcategory / Category Reserve Item	Replace Date	Basis Cost	Quantity	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Steam Table, 72"	01/01/2024	\$ 1,500.00	1 Ea	\$ 1,500.00	30:00	30:00	4:00	\$ 1,623.65
Steamer, Gas, 22"	01/01/2025	15,000.00	1 Ea	15,000.00	25:00	25:00	5:00	16,561.21
Walk-In Cooler, Kitchen	01/01/2034	12,200.00	1 Lp Sm	12,200.00	40:00	40:00	14:00	16,097.64
Walk-In Cooler, Meat Cooler	01/01/2034	10,000.00	1 Lp Sm	10,000.00	40:00	40:00	14:00	13,194.79
Walk-In Freezer	01/01/2034	6,000.00	1 Lp Sm	6,000.00	40:00	40:00	14:00	7,916.87
Kitchen Office								
Floor Cover, Carpet, Kitchen Office	01/01/2024	\$ 7.18	93 Sq Ft	667.74	15:00	30:00	4:00	722.78
Ladies Locker Room								
Ceiling, 2'x4' Sus. Acoustical, Ladies	01/01/2029	\$ 1.76	783 Sq Ft	1,378.08	35:00	35:00	9:00	1,646.93
Floor Cover, Carpet, Ladies Locker Room	01/01/2024	7.18	783 Sq Ft	5,621.94	15:00	30:00	4:00	6,085.37
Furniture, Tables & Chairs, Ladies Locker	01/01/2024	10,300.00	1 Lp Sm	10,300.00	15:00	15:00	4:00	11,149.05
Lockers, Half, Ladies Locker Room	01/01/2024	350.00	60 Ea	21,000.00	30:00	30:00	4:00	22,731.08
Restroom Renovations, Ladies Locker	01/01/2024	41,262.00	1 Lp Sm	41,262.00	30:00	30:00	4:00	44,663.32
Walls, Drywall, Paint Finishes, Ladies	01/01/2024	0.86	1,300 Sq Ft	1,118.00	10:00	10:00	4:00	1,210.16
Locker Room Hallway								
Floor Cover, Carpet, Locker Room Hallway	01/01/2024	\$ 7.18	691 Sq Ft	4,961.38	15:00	30:00	4:00	5,370.36
Light Fixtures, LED Retrofit, Locker Room	01/01/2039	57.81	14 Ea	809.34	20:00	20:00	19:00	1,179.06
Walls & Ceilings, Paint Finishes, Locker	01/01/2024	0.86	2,156 Sq Ft	1,854.16	10:00	10:00	4:00	2,007.00
Main Lobby								
Floor Cover, Carpet, Main Lobby &	01/01/2024	\$ 7.18	3,752 Sq Ft	26,939.36	15:00	30:00	4:00	29,160.03
Furniture, Interior, Main Lobby	01/01/2035	10,000.00	1 Allow	10,000.00	15:00	15:00	15:00	13,458.68
Light Fixtures, LED Retrofit, Lobby &	01/01/2039	57.81	72 Ea	4,162.32	20:00	20:00	19:00	6,063.71
Restroom Renovations, Main Lobby	01/01/2039	44,496.00	1 Lp Sm	44,496.00	30:00	20:00	19:00	64,822.27
Walls & Ceilings, Paint Finishes, Lobby &	01/01/2024	0.86	11,000 Sq Ft	9,460.00	10:00	10:00	4:00	10,239.81
Mens Locker Room								



McNary Golf Club

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Item Parameters - Detail

Subcategory / Category Reserve Item	Replace Date	Basis Cost	Quantity	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Ceiling, 2'x4' Sus. Acoustical, Mens Locker	01/01/2029	\$ 1.76	1,178 Sq Ft	\$ 2,073.28	35:00	35:00	9:00	\$ 2,477.76
Floor Cover, Carpet, Mens Locker Room	01/01/2024	7.18	1,178 Sq Ft	8,458.04	15:00	30:00	4:00	9,155.25
Furniture, Tables & Chairs, Mens Locker	01/01/2024	10,300.00	1 Lp Sm	10,300.00	15:00	62:00	4:00	11,149.05
Lockers, Half, Mens Locker Room	01/01/2024	350.00	92 Ea	32,200.00	30:00	30:00	4:00	34,854.32
Restroom Renovations, Mens Locker	01/01/2024	50,141.00	1 Lp Sm	50,141.00	30:00	30:00	4:00	54,274.23
Walls, Drywall, Paint Finishes, Mens	01/01/2024	0.86	1,700 Sq Ft	1,462.00	10:00	10:00	4:00	1,582.52
Pro Shop								
Ceiling, 2'x4' Sus. Acoustical, Pro Shop	01/01/2029	\$ 1.76	945 Sq Ft	1,663.20	35:00	35:00	9:00	1,987.68
Floor Cover, Carpet, Pro Shop	01/01/2024	7.18	945 Sq Ft	6,785.10	15:00	30:00	4:00	7,344.41
Light Fixtures, LED Retrofit, Pro Shop	01/01/2039	57.81	12 Ea	693.72	20:00	20:00	19:00	1,010.62
Merchandise Displays, Pro Shop	01/01/2035	50,000.00	1 Lp Sm	50,000.00	25:00	25:00	15:00	67,293.42
POS System, Pro Shop	01/01/2029	2,500.00	2 Ea	5,000.00	10:00	10:00	9:00	5,975.46
Restroom Renovations, Pro Shop, Mens &	01/01/2024	20,865.00	1 Lp Sm	20,865.00	30:00	30:00	4:00	22,584.95
Restaurant								
Floor Cover, Hardwood, Restaurant	01/01/2029	\$ 11.86	694 Sq Ft	8,230.84	35:00	35:00	9:00	9,836.62
Furniture, Restaurant	01/01/2024	20,925.00	1 Lp Sm	20,925.00	20:00	4:00	4:00	22,649.89
				\$ 1,484,657.06				\$ 1,884,338.86
Golf Course Components								
Air Diffuser, Environmental Technologies,	01/01/2029	\$ 3,300.00	1 Ea	3,300.00	15:00	15:00	9:00	3,943.81
Air Diffuser, Environmental Technologies,	01/01/2027	3,300.00	1 Ea	3,300.00	15:00	15:00	7:00	3,790.66
Air Diffuser, Environmental Technologies,	01/01/2025	3,300.00	1 Ea	3,300.00	15:00	15:00	5:00	3,643.47
Air Diffuser, Environmental Technologies,	01/01/2024	3,300.00	1 Ea	3,300.00	15:00	15:00	4:00	3,572.03
Air Diffuser, Environmental Technologies,	01/01/2028	2,700.00	1 Ea	2,700.00	15:00	15:00	8:00	3,163.48
Air Diffuser, Environmental Technologies,	01/01/2026	2,700.00	1 Ea	2,700.00	15:00	15:00	6:00	3,040.64
Air Diffuser,Clean-Flo,1/4 HP	01/01/2022	2,500.00	1 Ea	2,500.00	15:00	15:00	2:00	2,601.00
Air Diffuser,Clean-Flo,3/4 HP	01/01/2023	2,900.00	1 Ea	2,900.00	15:00	15:00	3:00	3,077.50
Air Diffuser,Otterbine,3G	01/01/2021	4,500.00	1 Ea	4,500.00	25:00	25:00	1:00	4,590.00



McNary Golf Club

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Item Parameters - Detail

Subcategory / Category Reserve Item	Replace Date	Basis Cost	Quantity	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Air Diffuser,Otterbine,5G	01/01/2022	\$ 4,500.00	1 Ea	\$ 4,500.00	25:00	25:00	2:00	\$ 4,681.80
Bridge, #1 Tee	01/01/2050	35.00	720 Sq Ft	25,200.00	30:00	30:00	30:00	45,646.31
Bridge,#10,Arched	01/01/2027	30.00	387 Sq Ft	11,610.00	20:00	20:00	7:00	13,336.24
Bridge,Decking, #1 Tee	01/01/2027	8.50	720 Sq Ft	6,120.00	7:00	7:00	7:00	7,029.96
Bridge,Decking,Arched	01/01/2021	8.50	387 Sq Ft	3,289.50	7:00	7:00	1:00	3,355.29
Bridge,Decking,Maintenance Road	01/01/2027	8.50	300 Sq Ft	2,550.00	7:00	7:00	7:00	2,929.15
Bridge,Maintenance Road	01/01/2035	75.00	300 Sq Ft	22,500.00	30:00	30:00	15:00	30,282.04
Bunker, Rebuild/Grass Surrounds	01/01/2034	7.65	33,970 Sq Ft	259,870.50	15:00	15:00	14:00	342,893.61
Bunkers, Replinish Sand,Fairway	01/01/2023	3.50	14,850 Sq Ft	51,975.00	7:00	7:00	3:00	55,156.29
Bunkers, Replinish Sand,Greenside	01/01/2025	4.00	19,120 Sq Ft	76,480.00	7:00	7:00	5:00	84,440.10
Cart Paths, Asphalt	01/01/2021	15.00	250 Sq Yds	3,750.00	8:00	8:00	1:00	3,825.00
Cart Paths, Concrete, Partial	01/01/2022	6.26	800 Sq Ft	5,008.00	3:00	3:00	2:00	5,210.32
Concrete Edging, Lakes, Partial	01/01/2024	30.00	333 Ln Ft	9,990.00	50:00	27:00	4:00	10,813.50
Concrete Edging, Lakes, Partial	01/01/2029	30.00	333 Ln Ft	9,990.00	50:00	32:00	9:00	11,938.97
Concrete Edging, Lakes, Partial	01/01/2034	30.00	333 Ln Ft	9,990.00	50:00	37:00	14:00	13,181.59
Concrete Edging, Lakes, Partial	01/01/2039	30.00	333 Ln Ft	9,990.00	50:00	42:00	19:00	14,553.54
Concrete Edging, Lakes, Partial	01/01/2044	30.00	333 Ln Ft	9,990.00	50:00	47:00	24:00	16,068.29
Concrete Edging, Lakes, Partial	01/01/2049	30.00	333 Ln Ft	9,990.00	50:00	52:00	29:00	17,740.69
Greens, Rebuild/Regrass	01/01/2030	3.50	130,676 Sq Ft	457,366.00	30:00	30:00	10:00	557,526.60
Lake Liner, Hole # 14 Fwy	01/01/2030	0.38	6,830 Sq Ft	2,595.40	15:00	15:00	10:00	3,163.78
Lake Liner, Hole # 14 Tee	01/01/2030	0.38	10,505 Sq Ft	3,991.90	15:00	15:00	10:00	4,866.10
Lake Liner, Hole #1	01/01/2028	0.38	77,885 Sq Ft	29,596.30	15:00	15:00	8:00	34,676.78
Lake Liner, Hole #3	01/01/2029	0.38	8,680 Sq Ft	3,298.40	15:00	15:00	9:00	3,941.89
Lake Liner, Hole #5 Fwy	01/01/2029	0.38	15,869 Sq Ft	6,030.22	15:00	15:00	9:00	7,206.67
Lake Liner, Hole #5 Green	01/01/2029	0.38	7,744 Sq Ft	2,942.72	15:00	15:00	9:00	3,516.82
Lake Liner, Hole #6 Green	01/01/2030	0.38	8,035 Sq Ft	3,053.30	15:00	15:00	10:00	3,721.96
Lake Liner, Hole #6 Tee	01/01/2030	0.38	5,205 Sq Ft	1,977.90	15:00	15:00	10:00	2,411.05
Netting, #12 & #16	01/01/2026	1.50	7,500 Sq Ft	11,250.00	20:00	20:00	6:00	12,669.33
Practice Cage, Metal Frame	01/01/2021	5,000.00	1 Ea	5,000.00	20:00	20:00	1:00	5,100.00



McNary Golf Club

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Item Parameters - Detail

Subcategory / Category Reserve Item	Replace Date	Basis Cost	Quantity	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Practice Cage, Netting	01/01/2021	\$ 3,500.00	1 Ea	\$ 3,500.00	10:00	10:00	1:00	\$ 3,570.00
Roughs, Reseed	01/01/2021	40,000.00	1 Allow	40,000.00	25:00	25:00	1:00	40,800.00
Sump Pump, Hole #1 Rough	01/01/2024	8,500.00	1 Ea	8,500.00	25:00	25:00	4:00	9,200.67
Tees, Build Forward Tees	01/01/2023	2,250.00	18 Ea	40,500.00	20:00	20:00	3:00	42,978.92
Tees, Level/Regrass	01/01/2021	3,500.00	1 Allow	3,500.00	2:00	2:00	1:00	3,570.00
Restroom Buildings								
Restroom Renovations, #12 Restroom	01/01/2034	\$ 40.00	245 Sq Ft	9,800.00	35:00	35:00	14:00	12,930.89
Restroom Renovations, #7 Restroom	01/01/2034	40.00	150 Sq Ft	6,000.00	30:00	30:00	14:00	7,916.87
Roofing, 25-Yr 3-Tab Shingle, #12	01/01/2021	350.00	4 Sq	1,400.00	25:00	26:00	1:00	1,428.00
Roofing, Wood Shake, #7 Restroom	01/01/2028	400.00	3 Sq	1,200.00	25:00	25:00	8:00	1,405.99
Siding, #12 Restroom	01/01/2039	4.50	680 Sq Ft	3,060.00	40:00	40:00	19:00	4,457.84
				\$ 1,205,855.14				\$ 1,481,565.44
Golf Course Equipment								
Aerator,JD,800	01/01/2025	\$ 17,700.00	1 Ea	17,700.00	10:00	10:00	5:00	19,542.23
Aerator,JD,800	01/01/2022	17,700.00	1 Ea	17,700.00	10:00	10:00	2:00	18,415.08
Bank Mower,JD,2653A	01/01/2026	27,300.00	1 Ea	27,300.00	8:00	8:00	6:00	30,744.23
Bank Mower,JD,2653A	01/01/2024	27,300.00	1 Ea	27,300.00	8:00	8:00	4:00	29,550.40
Bank Mower,JD,2653D	01/01/2024	27,300.00	1 Ea	27,300.00	8:00	8:00	4:00	29,550.40
Blower, Agri-Metal	01/01/2026	3,600.00	1 Ea	3,600.00	10:00	10:00	6:00	4,054.18
Blower,Toro,Pro Force	01/01/2024	12,000.00	2 Ea	24,000.00	10:00	10:00	4:00	25,978.37
Bunker Rake,Toro,3040	01/01/2028	18,500.00	1 Ea	18,500.00	8:00	8:00	8:00	21,675.70
Bunker Rake,Toro,5000	01/01/2021	18,500.00	1 Ea	18,500.00	8:00	8:00	1:00	18,870.00
Chipper,Brush Bandit,Model 65	01/01/2021	17,000.00	1 Ea	17,000.00	20:00	20:00	1:00	17,340.00
Core Harvester,Cushman	01/01/2022	6,500.00	1 Ea	6,500.00	10:00	10:00	2:00	6,762.60
Core Harvester,Ryan	01/01/2025	6,500.00	1 Ea	6,500.00	10:00	10:00	5:00	7,176.53
Deck Mower,JD,F925	01/01/2025	18,300.00	1 Ea	18,300.00	8:00	8:00	5:00	20,204.68
Deck Mower,JD,F925	01/01/2023	18,300.00	1 Ea	18,300.00	8:00	8:00	3:00	19,420.11



McNary Golf Club

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Item Parameters - Detail

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Drill Seeder,Olathe	01/01/2024	\$ 10,000.00	1 Ea	\$ 10,000.00	20:00	20:00	4:00	\$ 10,824.32
Dump Trailer,Big Tex, Hydraulic	01/01/2028	12,000.00	1 Ea	12,000.00	20:00	20:00	8:00	14,059.91
Fairway Mower,JD,3225C	01/01/2025	39,600.00	1 Ea	39,600.00	8:00	8:00	5:00	43,721.60
Fairway Mower,JD,8500E	01/01/2022	60,500.00	1 Ea	60,500.00	8:00	8:00	2:00	62,944.20
Greens Roller,Tru-Turf,Gas	01/01/2026	8,800.00	1 Ea	8,800.00	6:00	6:00	6:00	9,910.23
Greens Roller,Tru-Turf,R-52 Electric	01/01/2024	9,500.00	2 Ea	19,000.00	6:00	6:00	4:00	20,566.21
Pickup Truck,Dodge,2500	01/01/2023	55,000.00	1 Ea	55,000.00	10:00	10:00	3:00	58,366.44
Pressure Washer,Farleys,Discovery 2	01/01/2025	3,800.00	1 Ea	3,800.00	10:00	10:00	5:00	4,195.51
Rough Mower, Rotary Deck Mower	01/01/2020	25,000.00	1 Ea	25,000.00	8:00	8:00	0:00	25,000.00
Rough Mower,Jacobsen,7 Gang	01/01/2021	15,000.00	1 Ea	15,000.00	8:00	8:00	1:00	15,300.00
Sod Cutter,Ryan	01/01/2022	5,500.00	1 Ea	5,500.00	15:00	15:00	2:00	5,722.20
Spiker, Jacobsen	01/01/2025	3,400.00	1 Ea	3,400.00	15:00	15:00	5:00	3,753.87
Sprayer, Walking Boom	01/01/2025	2,500.00	1 Ea	2,500.00	10:00	10:00	5:00	2,760.20
Sprayer,JD,Pro Gator	01/01/2025	32,800.00	1 Ea	32,800.00	8:00	8:00	5:00	36,213.85
Sprayer,Toro,Workman	01/01/2024	32,800.00	1 Ea	32,800.00	8:00	8:00	4:00	35,503.77
Spreader,Lely	01/01/2021	4,500.00	1 Ea	4,500.00	10:00	10:00	1:00	4,590.00
Topdresser,Turfco,1530	01/01/2022	13,500.00	1 Ea	13,500.00	10:00	10:00	2:00	14,045.40
Topdresser,Turfco,Meter-Matic	01/01/2025	11,300.00	1 Ea	11,300.00	10:00	10:00	5:00	12,476.11
Tractor,JD,1070	01/01/2027	32,000.00	1 Ea	32,000.00	12:00	12:00	7:00	36,757.94
Tractor,JD,5105	01/01/2029	55,000.00	1 Ea	55,000.00	12:00	12:00	9:00	65,730.09
Tractor,JD,5205	01/01/2028	35,000.00	1 Ea	35,000.00	12:00	12:00	8:00	41,008.08
Triplex Mower,Jacobsen,GK4	01/01/2022	26,400.00	1 Ea	26,400.00	8:00	8:00	2:00	27,466.56
Triplex Mower,Jacobsen,GK4	01/01/2026	26,400.00	1 Ea	26,400.00	8:00	8:00	6:00	29,730.69
Triplex Mower,Jacobsen,GK4	01/01/2028	26,400.00	1 Ea	26,400.00	8:00	8:00	8:00	30,931.81
Triplex Mower,RandR,Versa Green 1860	01/01/2022	21,700.00	1 Ea	21,700.00	8:00	8:00	2:00	22,576.68
Triplex Mower,Toro,3100	01/01/2027	25,400.00	1 Ea	25,400.00	8:00	8:00	7:00	29,176.62
Triplex Mower,Toro,3100	01/01/2025	25,400.00	1 Ea	25,400.00	8:00	8:00	5:00	28,043.65
Triplex Mower,Toro,3150	01/01/2027	31,700.00	1 Ea	31,700.00	8:00	8:00	7:00	36,413.34
Triplex Mower,Toro,3150	01/01/2026	31,700.00	1 Ea	31,700.00	8:00	8:00	6:00	35,699.35



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Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Item Parameters - Detail

Subcategory / Category Reserve Item	Replace Date	Basis Cost	Quantity	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Utility Vehicle,Cushman,Turf Truckster	01/01/2026	\$ 22,100.00	1 Ea	\$ 22,100.00	7:00	7:00	6:00	\$ 24,888.19
Utility Vehicle,Cushman,Turf Truckster	01/01/2023	22,100.00	1 Ea	22,100.00	7:00	7:00	3:00	23,452.70
Utility Vehicle,JD,Gator Turf 6*4	01/01/2025	10,600.00	2 Ea	21,200.00	7:00	7:00	5:00	23,406.51
Utility Vehicle,JD,Gator Turf 6*4	01/01/2024	10,600.00	1 Ea	10,600.00	7:00	7:00	4:00	11,473.78
Utility Vehicle,JD,Gator Turf 6*4	01/01/2023	10,600.00	1 Ea	10,600.00	7:00	7:00	3:00	11,248.80
Utility Vehicle,JD,Gator Turf TX	01/01/2023	8,000.00	1 Ea	8,000.00	7:00	7:00	3:00	8,489.66
Utility Vehicle,JD,Pro Gator	01/01/2024	25,250.00	1 Ea	25,250.00	7:00	7:00	4:00	27,331.41
Utility Vehicle,JD,Pro Gator	01/01/2026	25,250.00	1 Ea	25,250.00	7:00	7:00	6:00	28,435.60
Utility Vehicle,JD,Pro Gator	01/01/2022	25,250.00	1 Ea	25,250.00	7:00	7:00	2:00	26,270.10
Utility Vehivle,JD,Gator Turf 6*4	01/01/2023	9,200.00	2 Ea	18,400.00	7:00	7:00	3:00	19,526.23
Utiliy Vehicle,JD,Gator Turf 6*4	01/01/2023	10,600.00	1 Ea	10,600.00	7:00	7:00	3:00	11,248.80
Utiliy Vehicle,Toro,MD 2110	01/01/2022	13,500.00	1 Ea	13,500.00	7:00	7:00	2:00	14,045.40
Vacuum,JD,Tractor Mounted	01/01/2023	8,500.00	1 Ea	8,500.00	20:00	20:00	3:00	9,020.27
Vacuum,Tractor Mounted	01/01/2027	8,500.00	1 Ea	8,500.00	20:00	20:00	7:00	9,763.83
Verticut Reels,Jacobsen	01/01/2024	10,000.00	1 Ea	10,000.00	15:00	15:00	4:00	10,824.32
Vibratory Rollers, Tru Surface	01/01/2023	7,000.00	1 Ea	7,000.00	10:00	10:00	3:00	7,428.46
Walk Mower,JD,220A	01/01/2027	6,500.00	1 Ea	6,500.00	8:00	8:00	7:00	7,466.46
Walk Mower,JD,220A	01/01/2026	6,500.00	1 Ea	6,500.00	8:00	8:00	6:00	7,320.06
Walk Mower,JD,220A	01/01/2025	6,500.00	1 Ea	6,500.00	8:00	8:00	5:00	7,176.53
Walk Mower,JD,220A	01/01/2024	6,500.00	1 Ea	6,500.00	8:00	8:00	4:00	7,035.81
Walk Mower,JD,220A	01/01/2023	6,500.00	1 Ea	6,500.00	8:00	8:00	3:00	6,897.85
Walk Mower,JD,220A	01/01/2021	6,500.00	1 Ea	6,500.00	8:00	8:00	1:00	6,630.00
				\$ 1,226,450.00				\$ 1,342,153.91

Irrigation Components

Controllers, Rain Bird ISC B+	01/01/2030	\$ 4,500.00	37 Ea	166,500.00	15:00	15:00	10:00	202,962.57
Pump Motor, US Motors, 40 HP	01/01/2023	5,500.00	1 Ea	5,500.00	15:00	15:00	3:00	5,836.64
Pump Motor, US Motors, 75 HP	01/01/2027	8,500.00	1 Ea	8,500.00	15:00	30:00	7:00	9,763.83
Pump Motor, US Motors, 75 HP	01/01/2025	8,500.00	1 Ea	8,500.00	15:00	28:00	5:00	9,384.69



McNary Golf Club

Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Item Parameters - Detail

Subcategory / Category Reserve Item	Replace Date	Basis Cost	Quantity	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Skid/Valves/Manifold, Pump Station	01/01/2040	\$ 25,000.00	1 Allow	\$ 25,000.00	30:00	30:00	20:00	\$ 37,148.68
Sprinkler Heads/Valves/Piping	01/01/2040	850.00	1,673 Ea	1,422,050.00	30:00	30:00	20:00	2,113,091.49
Turbine Pump,75HP	01/01/2027	10,500.00	1 Ea	10,500.00	15:00	15:00	7:00	12,061.20
Turbine Pump,75HP	01/01/2025	10,500.00	1 Ea	10,500.00	15:00	15:00	5:00	11,592.85
Vertical Turbine Pump, 40 HP	01/01/2023	8,500.00	1 Ea	8,500.00	15:00	15:00	3:00	9,020.27
VFD, Flowtronix	01/01/2022	12,000.00	1 Ea	12,000.00	15:00	15:00	2:00	12,484.80
Well Pump, 25 HP Submersible	01/01/2021	7,600.00	1 Ea	7,600.00	10:00	10:00	1:00	7,752.00
Wet Well/Intake, Pump Station	01/01/2040	85,000.00	1 Allow	85,000.00	30:00	30:00	20:00	126,305.53
				\$ 1,770,150.00				\$ 2,557,404.55

Maintenance Facility Components

Exterior Building

Roofing, Metal, Pole Barn & Storage Bldg	01/01/2040	\$ 567.00	31 Sq	17,577.00	45:00	45:00	20:00	26,118.50
				\$ 17,577.00				\$ 26,118.50

Maintenance Facility Components

Air Compressor,Bel-Air,Upright	01/01/2021	\$ 2,800.00	1 Ea	2,800.00	25:00	25:00	1:00	2,856.00
Automatic Reel Grinder,Peerless,2000	01/01/2021	35,000.00	1 Ea	35,000.00	25:00	25:00	1:00	35,700.00
Bedknife Grinder,Peerless,Model 65	01/01/2023	20,000.00	1 Ea	20,000.00	25:00	25:00	3:00	21,224.16
Chemical Pre Mix Tank	01/01/2025	10,000.00	1 Ea	10,000.00	25:00	25:00	5:00	11,040.81
Containment Bins	01/01/2037	17,000.00	1 Ea	17,000.00	40:00	40:00	17:00	23,804.10
Dozing Tank, 1000 gallon	01/01/2027	3,000.00	1 Ea	3,000.00	20:00	20:00	7:00	3,446.06
Equipment Wash Station	01/01/2037	25,000.00	1 Ea	25,000.00	30:00	30:00	17:00	35,006.04
Fuel Tanks, 500 Gallon	01/01/2027	2,500.00	2 Ea	5,000.00	30:00	30:00	7:00	5,743.43
Hydraulic Hose Crimper,Parker	01/01/2023	3,200.00	1 Ea	3,200.00	25:00	25:00	3:00	3,395.87
Laithe,Smithy,1220 HX	01/01/2028	2,500.00	1 Ea	2,500.00	25:00	25:00	8:00	2,929.15
Sand Oil Seperator, 1500 gallon	01/01/2027	3,000.00	1 Ea	3,000.00	20:00	20:00	7:00	3,446.06
Scissor Lift	01/01/2029	4,200.00	1 Ea	4,200.00	25:00	25:00	9:00	5,019.39
Sump Pump, Zoeller, N-270	01/01/2022	3,500.00	1 Ea	3,500.00	15:00	15:00	2:00	3,641.40



McNary Golf Club

Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

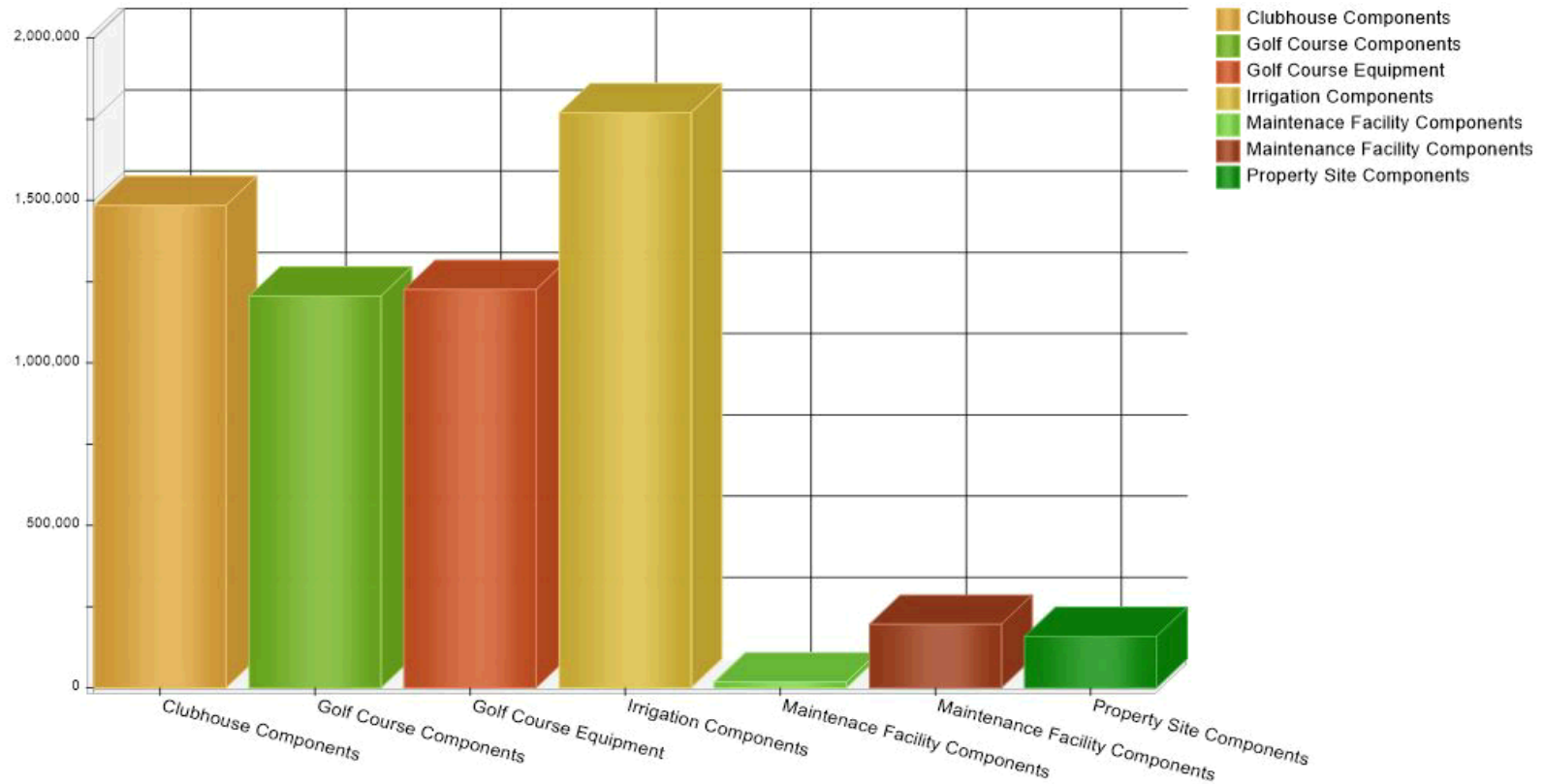
Item Parameters - Detail

Subcategory / Category Reserve Item	Replace Date	Basis Cost	Quantity	Current Cost	Est Life	Adj Life	Rem Life	Future Cost
Welder, Millermatic, 210	01/01/2022	\$ 2,500.00	1 Ea	\$ 2,500.00	20:00	20:00	2:00	\$ 2,601.00
Building Service								
HVAC, Furnace, Maintenance Facility	01/01/2025	\$ 2,400.00	1 Ea	2,400.00	15:00	15:00	5:00	2,649.79
Exterior Building								
Chemical Storage Building	01/01/2025	\$ 15,000.00	1 Ea	15,000.00	25:00	25:00	5:00	16,561.21
Pole Barn, Maintenance Building	01/01/2030	18,900.00	1 Allow	18,900.00	25:00	25:00	10:00	23,038.99
Roofing, 25-Yr 3-Tab Shingle, Pump Bldg	01/01/2025	350.00	1 Sq	350.00	25:00	30:00	5:00	386.43
Roofing, 25-yr Shingles, Pump House	01/01/2022	350.00	4 Sq	1,400.00	25:00	25:00	2:00	1,456.56
Roofing, Metal, Maintenance Building	01/01/2040	567.00	37 Sq	20,979.00	45:00	45:00	20:00	31,173.69
				\$ 195,729.00				\$ 235,120.14
Property Site Components								
Exterior Building								
Railings, 42" Ornamental Iron	01/01/2029	\$ 74.21	162 Ln Ft	12,022.02	35:00	35:00	9:00	14,367.43
Property Site								
Asphalt Pavement, Mill & Overlay	01/01/2030	\$ 15.00	8,333 Sq Yds	124,995.00	25:00	25:00	10:00	152,368.21
Asphalt Pavement, Seal Coat & Stripe	01/01/2022	0.15	75,000 Sq Ft	11,250.00	7:00	7:00	2:00	11,704.50
Fencing, 6' Wood Privacy, Condensing	01/01/2024	33.45	32 Ln Ft	1,070.40	25:00	25:00	4:00	1,158.64
Fencing, 6' Wood Privacy, Dumpsters	01/01/2022	4,545.00	1 Lp Sm	4,545.00	25:00	25:00	2:00	4,728.62
Parking Lot Light Fixtures	01/01/2030	550.00	8 Ea	4,400.00	20:00	20:00	10:00	5,363.58
				\$ 158,282.42				\$ 189,690.98
				\$ 6,058,700.62				\$ 7,716,392.38

Analysis Date - January 1, 2020

Inflation:2.00% Investment:2.00% Contribution Factor:2.25% Calc:Future

Item Parameter - Category - Chart



Explanations & Definitions

Preparing the annual budget and overseeing the Club's finances are perhaps the most important responsibilities of board members. The annual operating and reserve budgets reflect the planning and goals of the Club and set the level and quality of service for all of the Club activities.

Funding Options

When a major repair or replacement is required at a property, a Club has essentially four options available to address the expenditure:

The first, and only logical means that the Board of Directors has to ensure its ability to maintain the assets for which it is obligated, is by assessing an adequate level of reserves as part of the regular membership assessment, thereby distributing the cost of the replacements uniformly over the entire membership. The Club is not only comprised of present members, but also future members. Any decision by the Board of Directors to adopt a calculation method or funding plan which would disproportionately burden future members in order to make up for past reserve deficits, would be a breach of its fiduciary responsibility to those future members. Unlike individuals determining their own course of action, the board is responsible to the "Club" as a whole.

Whereas, if the Club was setting aside reserves for this purpose, using the vehicle of the regularly assessed membership dues, it would have had the full term of the life of the roof, for example, to accumulate the necessary moneys. Additionally, those contributions would have been evenly distributed over the entire membership and would have earned interest as part of that contribution.

The second option is for the Club to acquire a loan from a lending institution in order to effect the required repairs. In many cases, banks will lend to a Club using "future membership assessments" as collateral for the loan. With this method, the current board is pledging the future assets of the Club. They are also incurring the additional expense of interest fees along with the original principal amount. In the case of a \$150,000 roofing replacement, the Club may be required to pay back the loan over a three to five year period, with interest.

The third option, too often used, is simply to defer the required repair or replacement. This option, which is not recommended, can create an environment of declining property and membership values due to expanding lists of deferred maintenance items and the Club's financial inability to keep pace with the normal aging process of the components. association.

The fourth option is to pass a "special assessment" to the membership in an amount required to cover the expenditure.

Types of Reserve Studies

Most reserve studies fit into one of three categories:

Level I - Full Reserve Study with site visit;

Level II - Update with site visit; and

Level III - Update without site visit.

In a Full Reserve Study, the reserve provider conducts a component inventory, a condition assessment (based upon on-site visual observations), and life and valuation estimates to determine both a "fund status" and "funding plan".

In an Update with site inspection, the reserve provider conducts a component inventory (verification only, not quantification unless new components have been added to the inventory), a condition assessment (based upon on-site visual observations), and life and valuation estimates to determine both the "fund status and "funding plan."

In an Update without site inspection, the reserve provider conducts life and valuation estimates to determine the "fund status" and "funding plan."

Physical and Financial Analysis

There are two components of a reserve study: a physical analysis and a financial analysis.

Physical Analysis

During the physical analysis, a reserve study provider evaluates information regarding the physical status and repair/replacement cost of the Club's major Golf Course and Facility components. To do so, the provider conducts a component inventory, a condition assessment, and life and valuation estimates.

Developing a Component List

The budget process begins with full inventory of all the major components for which the Club is responsible. The determination of whether an expense should be labeled as operational, reserve, or excluded altogether is sometimes subjective. Since this labeling may have a major impact on the financial plans of the Club, subjective determinations should be minimized. We suggest the following considerations when labeling an expense.

Operational Expenses

Occur at least annually, no matter how large the expense, and can be budgeted for effectively each year. They are characterized as being reasonably predictable, both in terms of frequency and cost. Operational expenses include all minor expenses, which would not otherwise adversely affect an operational budget from one year to the next. Examples of operational expenses include:

Utilities:	Administrative:	Services:	Repair Expenses:
Electricity	Supplies	Landscaping	Minor Roof Repairs
Gas	Licenses, Permits & Fees	Pool Maintenance	Minor Concrete Repairs
Water	Insurance(s)	Street Sweeping	Operating Contingency
Telephone	Bank Service Charges	Accounting	
Cable TV	Dues & Publications	Reserve Study	

Reserve Expenses

These are major expenses that occur other than annually, and which must be budgeted for in advance in order to ensure the availability of the necessary funds in time for their use. Reserve expenses are reasonably predictable both in terms of frequency and cost. However, they may include significant assets that have an indeterminable but potential liability that may be demonstrated as a likely occurrence. They are expenses that, when incurred, would have a significant effect on the smooth operation of the budgetary process from one year to the next, if they were not reserved for in advance. Examples of reserve expenses include:

Roof Replacements	Golf Course Renovations
Painting	Elevator Modernization
Deck Resurfacing	Interior Furnishings
Fencing Replacement	Park/Play Equipment
Asphalt Seal Coating	Pool/Spa Re-plastering
Asphalt Repairs	Pool Equipment Replacement
Asphalt Overlays	Pool Furniture Replacement
Equipment Replacement	Tennis Court Resurfacing
Major Irrigation Components	Lighting Replacement

Budgeting is Normally Excluded for:

Repairs or replacements of assets which are deemed to have an estimated useful life equal to or exceeding the estimated useful life of the facility itself. Examples include the complete replacement of elevators, wiring, plumbing, concrete driveways, etc. Also excluded are insignificant expenses that may be covered either by an operating or reserve contingency, or otherwise in a general maintenance fund. Expenses that are necessitated by acts of nature, accidents or other occurrences that are more properly insured for, rather than reserved for, are also excluded.

Financial Analysis

The financial analysis assesses the association's reserve balance or "fund status" (measured in cash or as percent fully funded) to determine a recommendation for the appropriate reserve contribution rate in the future, known as the "funding plan".

Preparing the Reserve Study

Once the reserve assets have been identified and quantified, their respective replacement costs, useful lives and remaining lives must be assigned so that a funding schedule can be constructed. Replacement costs and useful lives can be found in published manuals such as construction estimators, appraisal handbooks, and valuation guides. Remaining lives are calculated from the useful lives and ages of assets and adjusted according to conditions such as design, manufactured quality, usage, exposure to the elements and maintenance history.

By following the recommendations of an effective reserve study, the Club should avoid any major shortfalls. However, to remain accurate, the report should be updated on an annual basis to reflect such changes as shifts in economic parameters, additions of phases or assets, or expenditures of reserve funds. The Club can assist in simplifying the reserve analysis update process by keeping accurate records of these changes throughout the year.

Funding Methods

This report presents the 30 Year Pooled Cash Flow Plan.

30 Year Pooled Cash Flow Analysis Plan

The 30 Year Cash Flow Plan is a method of calculating reserve contributions where contributions to the reserve funds are designed to offset the variable annual expenditures from the reserve fund. This analysis calculates the future replacement cost for reserve components when they are due for replacement, and recognizes increases in construction costs as well as interest income attributable to reserve accounts. Funds from the beginning balances are pooled together and a yearly contribution rate is calculated to arrive at a positive cash flow throughout the analysis period.

The following describes how the cash flow was produced:

Reserve Fund Balance – projected from the date this reserve study was prepared to the beginning of the fiscal year above;

Reserve Item Data - for each reserve item the following was determined: description, category, basis cost, replacement cost, quantity, estimated useful life and estimated remaining life;

Expenditures - the reserve item data above was used to project when the initial and recurring expenditures will be incurred over the next 30 years;

Interest – calculated on the available funds;

Contribution – determined based on the following: annual contribution increases, interest earned and inflation on reserve items.

Taxes on Interest Earned - Not included, tax payments are usually paid from operating accounts

Definitions

Reserves

Monies set aside for the projected repair and/or replacement of the associations common elements.

Component

A specific item or element which is part of the Club's assets and is considered to require reserve funding.

Component Inventory

The task of selecting and qualifying reserve components. This task can be accomplished through on-site visual, review of association design and organizational documents, a review of established association precedents, and discussion with appropriate association representative(s).

Quantity

The quantity or amount of each reserve component element.

Units

The unit of measurement for each quantity.

Cost per Unit

The estimated cost to replace a reserve component per unit of measurement.

Current Replacement Cost

The estimated replacement cost effective at the beginning of the fiscal year for which the report is being prepared

Future Replacement Cost

The estimated cost to repair or replace the asset at the end of its estimated useful life based upon the current replacement cost and inflation.

Placed-In-Service Date

The month and year that the asset was placed-in-service. This may be the construction date, the first escrow closure date in a given phase, or the date of the last servicing or replacement.

Estimated Useful Life

The estimated useful life of an asset based upon industry standards, manufacturer specifications, visual inspection, location, usage, association standards and prior history. All of these factors are taken into consideration when tailoring the estimated useful life to the particular asset. For example, the carpeting in a hallway or elevator (a heavy traffic area) will not have the same life as the identical carpeting in a seldom-used meeting room or office.

Adjustment to Useful Life

Once the useful life is determined, it may be adjusted, up or down, by this separate figure for the current cycle of replacement. This will allow for a current period adjustment without affecting the estimated replacement cycles for future replacements.

Estimated Remaining Life

This calculation is completed internally based upon the report's fiscal year date and the date the asset was placed-in-service.

Replacement Year

The year that the asset is scheduled to be replaced. The appropriate funds will be available by the first day of the fiscal year for which replacement is anticipated.

Budget Year Beginning/Ending

The budgetary year for which the report is prepared. For associations with fiscal years ending December 31st, the monthly contribution figures indicated are for the 12-month period beginning 1/1/20xx and ending 12/31/20xx.

Number of Units and/or Phases

If applicable, the number of units and/or phases included in this version of the report.

Inflation

This figure is used to approximate the future cost to repair or replace each component in the report. The current cost for each component is compounded on an annual basis by the number of remaining years to replacement, and the total is used in calculating the monthly reserve contribution that will be necessary to accumulate the required funds in time for replacement.

Annual Assessment Increase

This represents the percentage rate at which the association will increase its assessment to reserves at the end of each year. For example, in order to accumulate \$10,000 in 10 years, you could set aside \$1,000 per year. As an alternative, you could set aside \$795 the first year and increase that amount by 5% each year until the year of replacement. In either case you arrive at the same amount. The idea is that you start setting aside a lower amount and increase that number each year in accordance with the planned percentage. Ideally this figure should be equal to the rate of inflation. It can, however, be used to aide those associations that have not set aside appropriate reserves in the past, by making the initial year's allocation less formidable.

Investment Yield Before Taxes

The average interest rate anticipated by the association based upon its current investment practices.

Taxes on Interest Yield

The estimated percentage of interest income that will be set aside to pay income taxes on the interest earned.

Projected Reserve Balance

The anticipated reserve balance on the first day of the fiscal year for which this report has been prepared. This is based upon information provided and not audited.

Percent Fully Funded

The ratio, at the beginning of the fiscal year, of the actual (or projected) reserve balance to the calculated fully funded balance, expressed as a percentage.

Phase Increment Detail and/or Age

Comments regarding aging of the components on the basis of construction date or date of acceptance by the association.

Monthly Assessment

The assessment to reserves required by the association each month.

Interest Contribution (After Taxes)

The interest that should be earned on the reserves, net of taxes, based upon their beginning reserve balance and monthly contributions for one year. This figure is averaged for budgeting purposes.

Total Monthly Allocation

The sum of the monthly assessment and interest contribution figures.

Group and Category

The report may be prepared and sorted either by group (location, building, phase, etc.) or by category (roofing, painting, etc.). The standard report printing format is by category.

Percentage of Replacement or Repairs

In some cases, an asset may not be replaced in its entirety or the cost may be shared with a second party. Examples are budgeting for a percentage of replacement of streets over a period of time, or sharing the expense to replace a common wall with a neighboring party.

Annual Fixed Reserves

An optional figure which, if used, will override the normal process of allocating reserves to each asset.

Fixed Assessment

An optional figure which, if used, will override all calculations and set the assessment at this amount. This assessment can be set for monthly, quarterly or annually as necessary.

Salvage Value

The salvage value of the asset at the time of replacement, if applicable.

One-Time Replacement

Notation if the asset is to be replaced on a one-time basis.

Unit Abbreviations

Sq Ft - Square Feet	Lp Sm - Lump Sum	Dbl Ct - Double Tennis Court
Ln Ft - Linear Feet	Allow - Allowance	Ct - Court
Ea - Each	Hp - Horsepower	Units - Units
Sq Yds - Square Yards	Cu Ft - Cubic Feet	Cu Yds - Cubic Yards
Kw - Kilowatts	Pair - Pair	Sq - Squares (1 Sq = 100 sq ft)
Opngs - Openings (elevators)		

Golf Course Infrastructure Life Expectancies

Rebuild greens/collars/surrounds			
USGA/California/sand-based	12 to 25+ years	15 to 30+ years	20 to 35+ years
Push-up	25 to 50+ years	25 to 50+ years	25 to 50+ years
Regrass greens/collars			
USGA/California/sand-based	8 to 12 years	10 to 15 years	12 to 15 years
Push-up	8 to 12 years	10 to 15 years	12 to 15 years
Rebuild tees/surrounds			
	12 to 15 years	15 to 20 years	15 to 20 years
Regrassing			
Tees	8 to 12 years	10 to 15 years	12 to 15 years
Fairways	10 to 15 years	12 to 15 years	12 to 15 years
Approaches	10 to 15 years	12 to 15 years	12 to 15 years
Collection areas	10 to 15 years	12 to 15 years	12 to 15 years
Maintained roughs	15 to 20 years	17 to 22 years	20 to 25 years
Intermediate roughs	10 to 15 years	12 to 15 years	12 to 15 years
Native roughs/natural areas	5 to 20 years	15 to 25 years	15 to 25 years
Bunkers			
Rebuild bunkers/surrounds	10 to 15 years	15 to 20 years	15 to 20 years
Replace sand	5 to 8 years	7 to 10 years	8 to 12 years
Replace drainage piping/liners	5 to 8 years	7 to 10 years	8 to 12 years
Irrigation system			
Replace controllers/wiring/sprinkler heads/swing joints	8 to 10 years	10 to 12 years	10 to 12 years
Replace piping/valves/fittings			
PVC	20 to 25 years	25 to 28 years	27 to 30 years
HDPE	40 to 45+ years	40 to 45+ years	45 to 50+ years
Replace pump station/fertigation	8 to 10 years	10 to 12 years	12 to 15 years
Drainage (fairways/roughs)			
Replace corrugated metal pipe	15 to 20 years	20 to 25 years	25 to 30 years
Replace corrugated single-wall pipe	15 to 20 years	20 to 25 years	25 to 30 years
Replace PVC/double-wall pipe	20 to 30 years	20 to 30 years	25 to 35 years
Cart paths			
Replace asphalt	7 to 10 years	10 to 12 years	12 to 15 years
Replace concrete	15 to 20 years	15 to 20 years	15 to 20 years
Lakes			
Dredging	10 to 15 years	10 to 15 years	15 to 20 years
Replace lake liners	15 to 20 years	15 to 20 years	20 to 25 years
Rebuild lake edges	10 to 20 years	10 to 20 years	15 to 25 years
Bridges			
Resurfacing	8 to 12 years	12 to 15 years	12 to 15 years
Structural rebuilding	17 to 20 years	20 to 25 years	20 to 25 years
Replace bulkheading/retaining walls	12 to 17 years	15 to 20 years	20 to 25 years
Tunnels			
Replace tunnels	20 to 30 years	25 to 30 years	25 to 30 years
Replace sumps/pipes/grates/lights/mirrors/paths	10 to 15 years	10 to 15 years	15 to 20 years
Replace pine straw/wood mulch	6 to 12 months	6 to 12 months	12 months
Driving range			
Re-level/regrass practice tee	7 to 10 years	8 to 10 years	8 to 12 years
Rebuild practice tee	10 to 12 years	10 to 12 years	12 to 15 years
Regrass practice fairway/rough	10 to 15 years	12 to 15 years	12 to 15 years
Rebuild target greens/target bunkers	10 to 15 years	12 to 15 years	12 to 15 years
Short game practice area			
Regrass greens	8 to 12 years	10 to 15 years	12 to 15 years
Rebuild greens	12 to 25+ years	15 to 30+ years	20 to 35+ years
Regrass tees/fairways/roughs	10 to 15 years	12 to 15 years	12 to 15 years
Replace bunker sand	5 to 8 years	7 to 10 years	8 to 12 years
Rebuild bunkers/surrounds	10 to 15 years	15 to 20 years	15 to 20 years

Important Information

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Golf Club Reserves, LLC has no present or prospective interest in the subject property of this report and also has no personal interest with respect to parties involved. Our assignment was not contingent upon producing or reporting predetermined results and our compensation is not contingent on any action or event resulting from this report.

The calculations, projections and reports in this reserve study were generated using our state of the art reserve study software. Our software has received a Quality Assurance Evaluation from a Certified Public Accounting firm verifying the system for accuracy and compliance with the American Institute of CPAs Audit and Accounting Guide for Common Interest Realty Associations, cash flow projections, and tax calculations consistent with IRS guidelines for 1120c and 1120h corporations.

This reserve analysis study and the parameters under which it has been completed are based upon information provided to us in part by representatives of the association, its contractors, assorted vendors, specialist and independent contractors, the Community Association Institute, and various construction pricing and scheduling manuals including, but not limited to: Marshall & Swift Valuation Service, RS Means Facilities Maintenance & Repair Cost Data, RS Means Repair & Remodeling Cost Data, National Construction Estimator, National Repair & Remodel Estimator, Dodge Cost Manual and McGraw-Hill Professional. Additionally, costs are obtained from numerous vendor catalogues, actual quotations or historical costs, and our own experience in the field of replacement cost valuation, insurance adjusting and reserve study preparation.

It has been assumed, unless otherwise noted in this report, that all assets have been designed and constructed properly and that each estimated useful life will approximate that of the norm per industry standards and/or manufacturer's specifications. Invasive testing has not been performed on the subject assets. In some cases, estimates may have been used on assets, which have an indeterminable but potential liability to the association. The decision for the inclusion of these as well as all assets considered is left to the client.

We recommend that your reserve study be updated on an annual basis due to fluctuating interest rates, inflationary changes, and the unpredictable nature of the lives of many of the assets under consideration. All of the information collected during our inspection of the association and computations made subsequently in preparing this reserve analysis study are retained in our computer files. Therefore, annual updates may be completed quickly and inexpensively each year.

Golf Club Reserves, LLC would like to thank you for using our services. We invite you to call us at any time, should you have questions, comments or need assistance. In addition, any of the parameters and estimates used in this study may be changed at your request, after which we will provide a revised study.

This reserve analysis study is provided as an aid for planning purposes and not as an accounting tool. Since it deals with events yet to take place, there is no assurance that the results enumerated within it will, in fact, occur as described.

Annual Update Service

Inflation, labor rates, material availability, taxes, insurance and asset lives are just but a few of the ever changing variables addressed in your reserve study report.

To order updates please contact our office at (888) 848-5860 or email us at Brad@GolfClubReserves.com