

RESERVE ANALYSIS STUDY

VILLAGES OF WESTCREEK OWNERS' ASSN  
SAN ANTONIO, Texas  
Account 1003 - Version 100  
September 6, 2011

Report Prepared By

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## PART I - INTRODUCTION

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

### A. The Reserve Budget

#### ■ 1. Preparing the Budget

The association's budget consists of two basic parts, income and expenses. In our personal lives, most of us usually start by considering income. We take our income, pay our bills, and spend or save the remainder. While this may work well for personal finances, budget planning for a community association needs to take other factors into consideration as well.

When preparing the association's budget it is wise to begin with expenses. This allows for an objective statement of needs before determining the sources of income. After the expenses are identified and quantified, ideal expectations may then be weighed against practical considerations and a balanced budget may be prepared.

#### ■ 2. Determining Expenses

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

**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 or community itself, or exceeding the legal life of the community as defined in an association's governing documents. Examples include the complete replacement of elevators, tile roofs, wiring and plumbing. Also excluded are insignificant expenses which may be covered either by an operating or reserve contingency, or otherwise in a general maintenance fund. Costs which are caused by acts of God, accidents or other occurrences which are more properly insured for, rather than reserved for, are also excluded.

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### ■ 3. 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, manufacture quality, usage, exposure to the elements and maintenance history.

Certain calculations must be performed on the compiled data in order for the study to take on a practical meaning. Several methods have been developed, ranging from simple to complex. The least complicated method is the straight-line approach in which the replacement cost in today's dollars, less accumulated reserves, is divided by the estimated remaining life of the components. The most precise calculations, determine the replacement cost in future dollars and include provisions for interest on invested funds, net of taxes, and planned contribution increases each year in line with cost of living changes in addition to efficient distribution of the accumulated reserves.

By following the recommendations of an effective reserve study the association 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 association can assist in simplifying the reserve analysis update process by keeping accurate records of these changes throughout the year.

For example, an asset which is 3 years old, has a useful life of 5 years and current replacement cost of \$500, should have accumulated approximately \$300 in reserves.

This method of calculating the ideal level of reserves does not consider future replacement cost, nor interest earned on the accumulated reserves, as the reports do when calculating the monthly allocation requirements for future replacements. However, it is a reliable indicator of the adequacy of the Client's current reserves, based on current conditions and replacement cost.

If any assets are assigned a zero remaining life (schedule for replacement this fiscal year), then the amount assigned equals the current replacement cost and funding begins for the next cycle of replacement. If there are insufficient funds available to accomplish this, then the software automatically adjust the remaining life to 1 year.

The next step in this process is to arrange all of the assets used in the study in ascending order by remaining life. These assets are then assigned their respective ideal level of reserves until the amount of funds available are depleted, or until all assets are appropriately funded. If at the completion of this task there are additional monies which have not been distributed, the remaining reserves are then assigned in ascending order at a level equal to, but not exceeding, the current replacement cost for each component. If there are sufficient monies available to fund all assets at their current replacement cost levels, then any excess funds are designated as such and are not factored into any of the report computations.

Assigning the reserves in this manner defers the make-up period for any underfunding over the longest remaining life of all the assets under consideration, thereby minimizing the impact of deficiency.

If at the end of this process there are designated excess funds, they can be used to offset the monthly contribution requirements recommended, or used in any other manner the Client may desire.

If the reserves are underfunded, the monthly contribution requirements as outlined in this report can be expected to be higher than normal. In future years, as individual assets are replaced, the funding requirements will return to their normal levels. In the case of a large deficiency, a special assessment may be considered. We can easily generate revised reports outlining how the monthly contributions would be affected by such an adjustment, or by any other changes which may be under consideration.

## ■ 2. Definitions

**REPORT I.D.** - Includes the REPORT DATE (ex. November 15, 1992), VERSION (ex. 001), and ACCOUNT NUMBER (ex. 9773). Please use this information when referencing your report. (Displayed on the summary page.)

**BUDGET YEAR BEGINNING/ENDING** - The budgetary year for which the report is prepared. For associations with fiscal years ending December 31, the monthly contribution figures indicated are for the 12 month period beginning 1/1/9X and ending 12/31/9X.

**NUMBER OF UNITS/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 which will be necessary in order to accumulate the required funds in time for replacement.

**ANNUAL CONTRIBUTION INCREASE** - The percentage rate at which the association will increase its contribution to reserves at the end of each year until the year in which the asset is replaced. 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 aid those associations who have not set aside appropriate reserves in the past by making the initial year's allocation less formidable.

**INVESTMENT YIELD** - The average interest rate anticipated by the association based upon their current investment practices.

**TAXES ON YIELD** - The estimated percentage of interest income which will be set aside for taxes.

**ACCUMULATED RESERVE BALANCE** - The anticipated reserve balance on the first day of the fiscal year for which this report has been prepared.

**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.

**FIXED ACCUMULATED RESERVES** - An optional figure which, if used, will override the normal process of allocating reserves to each asset.

**FIXED MONTHLY CONTRIBUTION** - An optional figure which, if used, will override all calculations and set the contribution at this amount.

**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.

**CURRENT REPLACEMENT COST** - The estimated replacement cost effective as of 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.

VILLAGES OF WESTCREEK OWNERS' ASSN  
 SAN ANTONIO, Texas  
Reserve Analysis Report Summary

Report Date	September 6, 2011	Parameters:	
Version	100	Inflation	3.00%
Account Number	1003	Annual Contribution Increase	0.00%
Budget Year Beginning	1/ 1/11	Investment Yield	5.00%
Ending	12/31/11	Taxes on Yield	30.00%
Total Units Included	3212	Contingency	0.00%
Phase Development	1 of 1	Reserve Fund Balance as of	
		1/ 1/11:	\$149,513.00

Phase Increment Detail/Age

The Villages of Westcreek Owners' Assn was organized in 1994. One of its purposes was to provide for the repair and replacement of major common assets (pool, playground, sports court, tennis court, recreation area, office equipment, community center complex, etc.) of the Assn. The Association has established a replacement fund to accumulate funds for this purpose.

The point of contact for this reserve study is Brenda Tate, 679-8761.

This is an 2011 update to the Association's Reserve Study.

RDA Summary of Calculations

Monthly Contribution to Reserves Required:	\$5,894.98
( \$1.84 per unit per month)	
Average Net Monthly Interest Contribution This Year:	222.24
Net Monthly Allocation to Reserves 1/ 1/11 to 12/31/11:	\$6,117.22
( \$1.90 per unit per month)	

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**VILLAGES OF WESTCREEK OWNERS' ASSN**  
Distribution of Accumulated Reserves

DESCRIPTION	REM LIFE	IDEAL ACCUM RESERVES	ACTUAL DISTRIBUTION
Basketball Courts - Resurfacing	3	5,191.42	5,191.42
Security - Surveillance, Base System	3	755.49	755.49
Security - Surveillance, Base System	3	1,804.12	1,804.12
Water Heaters - Electric	3	330.00	330.00
Water Softener - Electric	3	574.18	574.18
Office Equip - Computer Server/Netw	4	845.92	845.92
Office Equip - Computer, Desktops	4	369.23	369.23
Office Equip - Computer, Laptops	4	153.85	153.85
Office Equip - Postage Scale	4	48.48	48.48
Railroad Tie Landscape Borders	4	585.71	585.71
Appliances - Ice Machine	5	601.33	601.33
Grounds Equip - Lawn Maintenance Eq	5	2,040.70	1,315.21
Pergola - Sports Park	5	524.14	0.00
Large Monuments with Property Logo	6	0.00	0.00
Park Eqpmt - Basketball Backboard	6	228.20	0.00
Picnic Table, 6' PVC Covered Mesh	6	3,002.02	0.00
Pool - Expansion Joints - SP	6	1,043.14	0.00
Small Monuments with Property Logo	6	0.00	0.00
Appliances - Refrigerator	7	366.01	0.00
Appliances - Refrigerator	7	366.01	0.00
Chevy Silverado 1500 Truck	7	6,051.58	0.00
Plumbing Fixtures - Drinking Fountn	7	747.84	0.00
Plumbing Fixtures - Drinking Fountn	7	249.28	0.00
Pool - Replastering & Tile Repl -CC	7	5,881.69	0.00
Pool - Replastering & Tile Repl -CC	7	342.01	0.00
Security - Surveillance Cameras	7	366.01	0.00
Park Eqpmt - Basketball Backboard	8	194.60	0.00
HVAC - Package Unit, Commercial	9	10,983.47	0.00
Pool - Hand Rails, Double - SP	9	341.71	0.00
Appliances - Oven/Range Combo	10	211.20	0.00
Pool - Replastering & Tile Repl -SP	10	115.65	0.00
Pool - Replastering & Tile Repl -SP	10	2,315.14	0.00
Pool - Decking - CC	11	625.72	0.00
Pool - Pump Motor Replacement - CC	11	613.24	0.00
Fencing - Wrought Iron - Pool - SP	12	7,314.07	0.00
Pool - Pump Motor Replacement - SP	12	435.33	0.00
Appliances - Dishwasher	13	171.26	0.00
Playgrd Equipmt - Train	13	1,421.77	0.00



VILLAGES OF WESTCREEK OWNERS' ASSN  
Distribution of Accumulated Reserves

DESCRIPTION	REM LIFE	IDEAL ACCUM RESERVES	ACTUAL DISTRIBUTION
Roofs - Aluminum, Batten Seam - CC	25	8,955.52	0.00
Roofs - Aluminum, Batten Seam - Pl	25	1,662.10	0.00
Roofs - Aluminum, Batten Seam - Pl	25	688.45	0.00
Roofs - Aluminum, Batten Seam - Pl	25	1,034.31	0.00
Park Equip - Concrete Picnic Tables	28	0.00	0.00
Concrete Sidewalks	31	0.00	0.00
Concrete Driveways/Walkways - SP	31	0.00	0.00
Pool - Concrete Decking - SP	31	0.00	0.00
Concrete Driveways/Walkways - CC	50	0.00	0.00
Total Asset Summary:		285,612.54	149,513.00
Contingency @ 0.00%:		0.00	0.00
Grand Total:		285,612.54	149,513.00
Excess Reserves Not Used:			0.00
Percent Ideally Funded:	52.35%		

VILLAGES OF WESTCREEK OWNERS' ASSN  
Asset Listing/Summary by Category

DESCRIPTION	REM LIFE	CURRENT COST	MONTHLY CONTRIBUTION	NET MONTHLY ALLOCATION
Playgrd Equipmt - Climber	0	750	3.62	3.68
Playgrd Equipmt - Slide	16	10,226	63.88	64.91
Playgrd Equipmt - Swing Set	1	1,320	4.59	8.40
Playgrd Equipmt - Train	13	4,160	30.98	31.48
Playgrd Equipmt -PlayShaper	14	7,190	50.26	51.07
Pool - 220 Gallon Dura Life Tank	0	195	0.88	0.89
Pool - Cabanas	14	9,500	66.40	67.48
Pool - Chlorinators - CC	19	1,020	5.53	5.62
Pool - Chlorinators - SP	15	1,020	6.73	6.84
Pool - Concrete Decking - SP	31	0	0.00	0.00
Pool - Concrete Decking Repairs -SP	0	22,840	99.93	101.55
Pool - Decking - CC	11	12,425	107.01	108.74
Pool - Electric Panel	18	2,574	14.59	14.83
Pool - Expansion Joints - SP	6	1,772	26.46	26.89
Pool - Filter, Sand, 3.14 Sq Ft -CC	19	619	3.36	3.41
Pool - Filter, Sand, 3.14 Sq Ft -SP	20	619	3.22	3.27
Pool - Filter, Sand, 6.5 Sq Ft - CC	19	3,468	18.82	19.12
Pool - Filter, Sand, 7.02 Sq Ft -SP	20	3,468	18.06	18.35
Pool - Hand Rails, Double - SP	0	1,050	5.95	6.05
Pool - Hand Rails, Double - SP	9	700	7.21	7.33
Pool - Hand Rails, Single - SP	0	275	1.56	1.59
Pool - Kiddie Pool Cover - SP	13	13,500	100.54	102.17
Pool - Life Guard Stands - SP	0	1,200	8.39	8.53
Pool - Life Guard Stands Cover - SP	1	727	7.90	9.90
Pool - Pump Motor Replacement - CC	11	2,085	17.96	18.25
Pool - Pump Motor Replacement - CC	15	365	2.41	2.45
Pool - Pump Motor Replacement - SP	12	2,085	16.64	16.91
Pool - Pump Motor Replacement - SP	15	365	2.41	2.45
Pool - Replastering & Tile Repl -CC	7	14,865	192.38	195.50
Pool - Replastering & Tile Repl -CC	7	864	11.19	11.37
Pool - Replastering & Tile Repl -SP	10	846	7.93	8.06
Pool - Replastering & Tile Repl -SP	10	16,937	158.69	161.26
Railroad Tie Landscape Borders	4	735	2.99	4.77
Tennis Courts - Resurfacing	0	7,144	106.65	108.38
Tennis Courts - Windscreen	0	1,513	17.33	17.61
Tennis Courts - Wooden Practice	1	300	2.33	3.17
Volleyball System	0	463	4.33	4.40
*** CATEGORY SUMMARY:		165,746	1,349.40	1,400.71
Appliances - Dishwasher	13	657	4.89	4.97
Appliances - Ice Machine	5	1,989	24.28	26.46
Appliances - Oven/Range Combo	10	672	6.30	6.40
Appliances - Refrigerator	7	925	11.97	12.16
Appliances - Refrigerator	7	925	11.97	12.16
Chevy Silverado 1500 Truck	7	22,996	297.62	302.44
Grounds Equip - Landscape Trailer	17	2,235	13.28	13.50
Grounds Equip - Lawn Maintenance Eq	5	5,867	79.97	85.16
Office Equip - Computer	1	1,026	19.64	22.30

VILLAGES OF WESTCREEK OWNERS' ASSN  
Asset Listing/Summary by Category

DESCRIPTION	REM LIFE	CURRENT COST	MONTHLY CONTRIBUTION	NET MONTHLY ALLOCATION
Pavilion - Picnic	14	31,581	220.75	224.33
Pergola - Sports Park	5	800	14.17	14.40
Small Monuments with Property Logo	6	0	0.00	0.00
Tree Trimming & Thinning	0	10,000	129.42	131.52
*** CATEGORY SUMMARY:		106,688	737.10	749.01
TOTAL ASSET SUMMARY:		818,886	5,894.98	6,117.22
CONTINGENCY @ 0.00%:			0.00	0.00
GRAND TOTAL:			5,894.98	6,117.22

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

REPORT DATE: September 6, 2011  
 VERSION: 100  
 ACCOUNT NUMBER: 1003

Concrete Sidewalks		QUANTITY	1 comment
		UNIT COST	0.000
ASSET ID	1182	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	0.00
CATEGORY	10	FUTURE COST	0.00
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	6/87	SALVAGE VALUE	0.00
55 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	0.00
REPLACEMENT YEAR	2042	INTEREST	0.00
31 YEAR REM LIFE		MONTHLY ALLOCTN	0.00

REMARKS:

Located on both sides of the streets in the entire village.  
 About 6,600 feet long.

It is normally a standard policy not to fund for concrete deck, sidewalk, or driveway repairs as a reserve component. It is anticipated that any repairs required will be addressed immediately due to safety concerns. Good maintenance practice would not allow the need for repairs to accumulate to a point that they would become a major expense. Minor repairs, as needed, may be covered by the operational budget, operational contingency or reserve contingency. Should the client feel otherwise, we would be happy to incorporate this element into our analysis.

Concrete Driveways/Walkways - CC		QUANTITY	1 comment
		UNIT COST	0.000
ASSET ID	1001	PERCENT REPL	0.00%
GROUP/FACILITY	0	CURRENT COST	0.00
CATEGORY	10	FUTURE COST	0.00
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	6/06	SALVAGE VALUE	0.00
55 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	0.00
REPLACEMENT YEAR	2061	INTEREST	0.00
50 YEAR REM LIFE		MONTHLY ALLOCTN	0.00

REMARKS:

Community Center

It is normally a standard policy not to fund for concrete deck, sidewalk, or driveway repairs as a reserve component. It is anticipated that any

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Parking Lot - Asphalt Overlay - CC, Continued ...

REMARKS:

26,712 sq. ft. of 2.0" overlay @ .98

Entrance drive & Parking Lot at clubhouse complex.

Most asphalt areas can be expected to last approximately 20 years before it will become necessary for an overlay to be applied. This can double the life of the surface upon application. It will be necessary to adjust man-hole and valve covers at the time the overlay is applied. Deflection testing should be conducted by an independent consultant near the end of the estimated useful life to determine the condition of the asphalt and estimated remaining life before the overlay is required.

Parking Lot - Asphalt Overlay - SP		QUANTITY	24,289 sq ft
ASSET ID 1124		UNIT COST	0.980
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	10	CURRENT COST	23,803.22
		FUTURE COST	23,803.22
		ASSIGNED RESERVES	23,803.22
PLACED IN SERVICE	11/90	SALVAGE VALUE	0.00
20 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	123.94
REPLACEMENT YEAR	2011	INTEREST	2.01
0 YEAR REM LIFE		MONTHLY ALLOCTN	125.95

REMARKS:

24,289 sq. ft. of 2.0" overlay @ .98

Entrance drive & Parking Lot at Sports Park.

Most asphalt areas can be expected to last approximately 20 years before it will become necessary for an overlay to be applied. This can double the life of the surface upon application. It will be necessary to adjust man-hole and valve covers at the time the overlay is applied. Deflection testing should be conducted by an independent consultant near the end of the estimated useful life to determine the condition of the asphalt and estimated remaining life before the overlay is required.

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

<b>Roofs - Aluminum, Batten Seam - CC</b>		QUANTITY	10,927 sq. ft.
ASSET ID 1039		UNIT COST	5.290
GROUP/FACILITY 0		PERCENT REPL	100.00%
CATEGORY 20		CURRENT COST	57,803.83
		FUTURE COST	121,028.38
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE 6/06		SALVAGE VALUE	0.00
30 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	252.90
REPLACEMENT YEAR 2036		INTEREST	4.10
25 YEAR REM LIFE		MONTHLY ALLOCTN	257.00

REMARKS:

remove existing roof @ \$ .63 (RDA 02070)  
 apply new roofing material @ 4.66 (RDA 54:4)

Community Center

<b>Roofs - Aluminum, Batten Seam - Pl</b>		QUANTITY	2,028 sq. ft.
ASSET ID 1156		UNIT COST	5.290
GROUP/FACILITY 0		PERCENT REPL	100.00%
CATEGORY 20		CURRENT COST	10,728.12
		FUTURE COST	22,462.30
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE 6/06		SALVAGE VALUE	0.00
30 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	46.94
REPLACEMENT YEAR 2036		INTEREST	0.76
25 YEAR REM LIFE		MONTHLY ALLOCTN	47.70

REMARKS:

remove existing roof @ \$ .63 (RDA 02070)  
 apply new roofing material @ 4.66 (RDA 54:4)

New Pool House at Community Center.

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Roofs - Aluminum, Batten Seam - SP		QUANTITY	1,090 sq. ft.
ASSET ID	1133	UNIT COST	5.290
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	20	CURRENT COST	5,766.10
		FUTURE COST	10,110.89
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	6/00	SALVAGE VALUE	0.00
30 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	31.29
REPLACEMENT YEAR	2030	INTEREST	0.51
19 YEAR REM LIFE		MONTHLY ALLOCTN	31.80

REMARKS:

remove existing roof @ \$ .63 (RDA 02070)  
 apply new roofing material @ 4.66 (RDA 54:4)

Pool House at Sports Park.

Roofs - Aluminum, Batten Seam - SP		QUANTITY	1,800 sq. ft.
ASSET ID	1178	UNIT COST	5.290
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	20	CURRENT COST	9,522.00
		FUTURE COST	16,696.88
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	7/00	SALVAGE VALUE	0.00
30 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	51.66
REPLACEMENT YEAR	2030	INTEREST	0.84
19 YEAR REM LIFE		MONTHLY ALLOCTN	52.50

REMARKS:

Picnic pavilion roof at Sports Park.

Roofs - Aluminum, Batten Seam - SP		QUANTITY	320 sq. ft.
ASSET ID	1179	UNIT COST	5.290
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	20	CURRENT COST	1,692.80
		FUTURE COST	3,057.39
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	7/01	SALVAGE VALUE	0.00
30 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	8.81
REPLACEMENT YEAR	2031	INTEREST	0.14
20 YEAR REM LIFE		MONTHLY ALLOCTN	8.95

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

**Fencing - Brick Wall - Front Entran**

ASSET ID	1183	QUANTITY	1 total
GROUP/FACILITY	0	UNIT COST	2,500.000
CATEGORY	40	PERCENT REPL	100.00%
		CURRENT COST	2,500.00
		FUTURE COST	4,011.77
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	6/87	SALVAGE VALUE	0.00
40 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	15.62
REPLACEMENT YEAR 2027		INTEREST	0.25
16 YEAR REM LIFE		MONTHLY ALLOCTN	15.87

REMARKS:

Eight feet brick wall that is approximately twelve feet wide at font entrance.

**Fencing - Chain Link - Baseball Fld**

ASSET ID	1070	QUANTITY	468 lin ft
GROUP/FACILITY	0	UNIT COST	6.790
CATEGORY	40	PERCENT REPL	100.00%
		CURRENT COST	3,177.72
		FUTURE COST	3,273.05
		ASSIGNED RESERVES	3,048.46
PLACED IN SERVICE	6/87	SALVAGE VALUE	0.00
25 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	9.53
REPLACEMENT YEAR 2012		INTEREST	9.19
1 YEAR REM LIFE		MONTHLY ALLOCTN	18.72

REMARKS:

468 lin. ft. of 4' fencing @ 6.79

Fence in outfield.

**Fencing - Chain Link - Basketball C**

ASSET ID	1068	QUANTITY	313 lin ft
GROUP/FACILITY	0	UNIT COST	16.790
CATEGORY	40	PERCENT REPL	100.00%
		CURRENT COST	5,255.27
		FUTURE COST	5,412.93
		ASSIGNED RESERVES	5,041.50
PLACED IN SERVICE	6/87	SALVAGE VALUE	0.00
25 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	15.75
REPLACEMENT YEAR 2012		INTEREST	15.20
1 YEAR REM LIFE		MONTHLY ALLOCTN	30.95



VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Fencing - Wrought Iron - Pool - SP		QUANTITY	1 fence
		UNIT COST	16,316.000
ASSET ID	1071	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	16,316.00
CATEGORY	40	FUTURE COST	23,262.71
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	4/01	SALVAGE VALUE	0.00
22 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	130.22
REPLACEMENT YEAR 2023		INTEREST	2.11
12 YEAR REM LIFE		MONTHLY ALLOCTN	132.33

REMARKS:

Wrought iron fence & gate at pool entrance, 6 feet tall

New fence installed April 2001 to replace chain link fencing  
 Estimated at 582 linear feet

Fencing - Wrought Iron - Tot Lot		QUANTITY	1 fence
		UNIT COST	9,475.000
ASSET ID	1121	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	9,475.00
CATEGORY	40	FUTURE COST	14,761.74
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	3/04	SALVAGE VALUE	0.00
22 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	62.47
REPLACEMENT YEAR 2026		INTEREST	1.01
15 YEAR REM LIFE		MONTHLY ALLOCTN	63.48

REMARKS:

Wrought iron fence at Tot lot, 6 feet tall

New fence installed

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

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Security Gates for Park, Continued ...

REMARKS:

10 1/2 Ft by 2 Ft made of iron

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CATEGORY SUMMARY:	ASSIGNED RESERVES	16,822.35
	MONTHLY CNTRBTN	340.39
	INTEREST	51.72
	MONTHLY ALLOCTN	392.11

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Basketball Courts - Resurfacing		QUANTITY	5,790 sq. ft.
		UNIT COST	1.210
ASSET ID	1065	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	7,005.90
CATEGORY	60	FUTURE COST	7,655.54
		ASSIGNED RESERVES	5,191.42
PLACED IN SERVICE	6/02	SALVAGE VALUE	0.00
12 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	49.88
REPLACEMENT YEAR 2014		INTEREST	16.19
3 YEAR REM LIFE		MONTHLY ALLOCTN	66.07
REMARKS: NONE			

Football/Soccer Field Goal Post		QUANTITY	2 each
		UNIT COST	150.000
ASSET ID	1074	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	300.00
CATEGORY	60	FUTURE COST	309.00
		ASSIGNED RESERVES	283.33
PLACED IN SERVICE	1/94	SALVAGE VALUE	0.00
18 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	1.28
REPLACEMENT YEAR 2012		INTEREST	0.86
1 YEAR REM LIFE		MONTHLY ALLOCTN	2.14
REMARKS: NONE			

Park Eqmpt - Baseball Backstop		QUANTITY	1 backstop
		UNIT COST	1,792.000
ASSET ID	1017	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	1,792.00
CATEGORY	60	FUTURE COST	1,845.76
		ASSIGNED RESERVES	1,719.11
PLACED IN SERVICE	6/87	SALVAGE VALUE	0.00
25 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	5.37
REPLACEMENT YEAR 2012		INTEREST	5.18
1 YEAR REM LIFE		MONTHLY ALLOCTN	10.55
REMARKS:			

Backstop behind home plate and 4 ft high base line fences on each side of field.

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Park Eqpmt - BBQ, Charcoal Pedestal, Continued ...

REMARKS:

6 ft X 6 ft concrete pad under each grill at cost of \$150.  
Pads are not projected to require replacement.

Park Eqpmt - Bicycle Rack		QUANTITY	2 each
		UNIT COST	290.000
ASSET ID	1020	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	580.00
CATEGORY	60	FUTURE COST	580.00
		ASSIGNED RESERVES	580.00
PLACED IN SERVICE	6/87	SALVAGE VALUE	0.00
22 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	2.80
REPLACEMENT YEAR 2011		INTEREST	0.05
0 YEAR REM LIFE		MONTHLY ALLOCTN	2.85

REMARKS:

8 ft bicycle rack

Park Equip - Concrete Picnic Tables		QUANTITY	10 tables
		UNIT COST	275.000
ASSET ID	1075	PERCENT REPL	0.00%
GROUP/FACILITY	0	CURRENT COST	0.00
CATEGORY	60	FUTURE COST	0.00
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	8/99	SALVAGE VALUE	0.00
40 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	0.00
REPLACEMENT YEAR 2039		INTEREST	0.00
28 YEAR REM LIFE		MONTHLY ALLOCTN	0.00

REMARKS:

Replacement is not projected at this time

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Playgrd Equipmt - Climber, Continued ...

REMARKS:

6 ft high, 6 ft diameter at base to 4 ft diameter on upper three feet.  
 Constructed of steel tubing 4 inch OD.

Playgrd Equipmt - Slide		QUANTITY	1 slide
ASSET ID	1025	UNIT COST	10,226.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	60	CURRENT COST	10,226.00
		FUTURE COST	16,409.73
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	7/07	SALVAGE VALUE	0.00
20 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	63.88
REPLACEMENT YEAR	2027	INTEREST	1.03
16 YEAR REM LIFE		MONTHLY ALLOCTN	64.91

REMARKS:

New spiral slide

Playgrd Equipmt - Swing Set		QUANTITY	1 swing set
ASSET ID	1026	UNIT COST	1,320.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	60	CURRENT COST	1,320.00
		FUTURE COST	1,359.60
		ASSIGNED RESERVES	1,258.84
PLACED IN SERVICE	6/90	SALVAGE VALUE	0.00
22 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	4.59
REPLACEMENT YEAR	2012	INTEREST	3.81
1 YEAR REM LIFE		MONTHLY ALLOCTN	8.40

REMARKS:

Frame 10 ft tall, six swings

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Pool - Cabanas		QUANTITY	1 each
		UNIT COST	9,500.000
ASSET ID	1111	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	9,500.00
CATEGORY	60	FUTURE COST	14,369.60
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	6/00	SALVAGE VALUE	0.00
25 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	66.40
REPLACEMENT YEAR 2025		INTEREST	1.08
14 YEAR REM LIFE		MONTHLY ALLOCTN	67.48

REMARKS:

Metal support with metal roof. Open air construction

Pool - Chlorinators - CC		QUANTITY	4 each
		UNIT COST	255.000
ASSET ID	1130	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	1,020.00
CATEGORY	60	FUTURE COST	1,788.58
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	6/06	SALVAGE VALUE	0.00
24 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	5.53
REPLACEMENT YEAR 2030		INTEREST	0.09
19 YEAR REM LIFE		MONTHLY ALLOCTN	5.62

REMARKS:

New Pool  
Pentair Model 320

Pool - Chlorinators - SP		QUANTITY	4 each
		UNIT COST	255.000
ASSET ID	1097	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	1,020.00
CATEGORY	60	FUTURE COST	1,589.13
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	6/02	SALVAGE VALUE	0.00
24 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	6.73
REPLACEMENT YEAR 2026		INTEREST	0.11
15 YEAR REM LIFE		MONTHLY ALLOCTN	6.84

REMARKS: NONE

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Pool - Decking - CC		QUANTITY	1 total
ASSET ID	1163	UNIT COST	12,425.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	60	CURRENT COST	12,425.00
		FUTURE COST	17,199.11
PLACED IN SERVICE	6/10	ASSIGNED RESERVES	0.00
12 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	107.01
REPLACEMENT YEAR 2022		INTEREST	1.73
11 YEAR REM LIFE		MONTHLY ALLOCTN	108.74

REMARKS:

Recoating Community Center pool deck.

Pool - Electric Panel		QUANTITY	1 total
ASSET ID	1166	UNIT COST	2,574.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	60	CURRENT COST	2,574.00
		FUTURE COST	4,382.06
PLACED IN SERVICE	4/09	ASSIGNED RESERVES	0.00
20 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	14.59
REPLACEMENT YEAR 2029		INTEREST	0.24
18 YEAR REM LIFE		MONTHLY ALLOCTN	14.83

REMARKS:

Cost was based on 2009 actual cost.

Pool - Expansion Joints - SP		QUANTITY	848 lin. ft.
ASSET ID	1035	UNIT COST	2.090
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	60	CURRENT COST	1,772.32
		FUTURE COST	2,116.24
PLACED IN SERVICE	6/02	ASSIGNED RESERVES	0.00
15 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	26.46
REPLACEMENT YEAR 2017		INTEREST	0.43
6 YEAR REM LIFE		MONTHLY ALLOCTN	26.89

REMARKS:

\* NOTE: Wood expansion joints should require replacement.

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Pool - Filter, Sand, 6.5 Sq Ft - CC, Continued ...

REMARKS:

\* NOTE: This sand filter is approximately 36" in diameter.

Hayaward Pro S360T2

Pool - Filter, Sand, 7.02 Sq Ft - SP		QUANTITY	3 filters
		UNIT COST	1,156.000
ASSET ID	1030	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	3,468.00
CATEGORY	60	FUTURE COST	6,263.59
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	11/07	SALVAGE VALUE	0.00
24 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	18.06
REPLACEMENT YEAR	2031	INTEREST	0.29
20 YEAR REM LIFE		MONTHLY ALLOCTN	18.35

REMARKS:

\* NOTE: This sand filter is approximately 30" in diameter.

Pentair TR 140C

Pool - Hand Rails, Double - SP		QUANTITY	3 rails
		UNIT COST	350.000
ASSET ID	1034	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	1,050.00
CATEGORY	60	FUTURE COST	1,050.00
		ASSIGNED RESERVES	1,050.00
PLACED IN SERVICE	6/87	SALVAGE VALUE	0.00
18 YEAR USEFUL LIFE			
+5 YEAR ADJUSTMENT		MONTHLY CNTRBTN	5.95
REPLACEMENT YEAR	2011	INTEREST	0.10
0 YEAR REM LIFE		MONTHLY ALLOCTN	6.05

REMARKS:

Double chrome tubular hand rails from deck into pool





VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Pool - Pump Motor Replacement - SP, Continued ...

REMARKS:

Pump for kiddie pool, 1 HP

Pool - Replastering & Tile Repl -CC	QUANTITY	5,056 sq ft
	UNIT COST	2.940
ASSET ID 1134	PERCENT REPL	100.00%
GROUP/FACILITY 0	CURRENT COST	14,864.64
CATEGORY 60	FUTURE COST	18,281.63
	ASSIGNED RESERVES	0.00
	SALVAGE VALUE	0.00
PLACED IN SERVICE 6/06		
12 YEAR USEFUL LIFE		
+0 YEAR ADJUSTMENT	MONTHLY CNTRBTN	192.38
REPLACEMENT YEAR 2018	INTEREST	3.12
7 YEAR REM LIFE	MONTHLY ALLOCTN	195.50

REMARKS:

\* sq. ft. of replastering @ \$ 2.94

Main Pool

Pool - Replastering & Tile Repl -CC	QUANTITY	294 sq ft
	UNIT COST	2.940
ASSET ID 1135	PERCENT REPL	100.00%
GROUP/FACILITY 0	CURRENT COST	864.36
CATEGORY 60	FUTURE COST	1,063.05
	ASSIGNED RESERVES	0.00
	SALVAGE VALUE	0.00
PLACED IN SERVICE 6/06		
12 YEAR USEFUL LIFE		
+0 YEAR ADJUSTMENT	MONTHLY CNTRBTN	11.19
REPLACEMENT YEAR 2018	INTEREST	0.18
7 YEAR REM LIFE	MONTHLY ALLOCTN	11.37

REMARKS:

\* sq. ft. of replastering @ \$ 2.94

Kiddie pool

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Railroad Tie Landscape Borders, Continued ...

REMARKS:

Railroad ties around playground equipment

Tennis Courts - Resurfacing		QUANTITY	14,884 sq. ft.
		UNIT COST	0.480
ASSET ID	1042	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	7,144.32
CATEGORY	60	FUTURE COST	7,144.32
		ASSIGNED RESERVES	7,144.32
PLACED IN SERVICE	6/03	SALVAGE VALUE	0.00
6 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	106.65
REPLACEMENT YEAR 2011		INTEREST	1.73
0 YEAR REM LIFE		MONTHLY ALLOCTN	108.38

REMARKS: NONE

Tennis Courts - Windscreen		QUANTITY	2,440 sq. ft.
		UNIT COST	0.620
ASSET ID	1102	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	1,512.80
CATEGORY	60	FUTURE COST	1,512.80
		ASSIGNED RESERVES	1,512.80
PLACED IN SERVICE	3/03	SALVAGE VALUE	0.00
8 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	17.33
REPLACEMENT YEAR 2011		INTEREST	0.28
0 YEAR REM LIFE		MONTHLY ALLOCTN	17.61

REMARKS: NONE

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Appliances - Dishwasher		QUANTITY	1 dishwasher
ASSET ID	1138	UNIT COST	657.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	70	CURRENT COST	657.00
		FUTURE COST	964.83
PLACED IN SERVICE	6/06	ASSIGNED RESERVES	0.00
18 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	4.89
REPLACEMENT YEAR 2024		INTEREST	0.08
13 YEAR REM LIFE		MONTHLY ALLOCTN	4.97

REMARKS:

Whirlpool

Appliances - Ice Machine		QUANTITY	1 machine
ASSET ID	1170	UNIT COST	1,989.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	70	CURRENT COST	1,989.00
		FUTURE COST	2,305.80
PLACED IN SERVICE	11/08	ASSIGNED RESERVES	601.33
8 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	24.28
REPLACEMENT YEAR 2016		INTEREST	2.18
5 YEAR REM LIFE		MONTHLY ALLOCTN	26.46

REMARKS:

Ice machine for Sports Park. Cost was based on 2008 actual cost.

Appliances - Oven/Range Combo		QUANTITY	1 range
ASSET ID	1139	UNIT COST	672.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	70	CURRENT COST	672.00
		FUTURE COST	903.11
PLACED IN SERVICE	6/06	ASSIGNED RESERVES	0.00
15 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	6.30
REPLACEMENT YEAR 2021		INTEREST	0.10
10 YEAR REM LIFE		MONTHLY ALLOCTN	6.40

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Chevy Silverado 1500 Truck		QUANTITY	1 truck
		UNIT COST	22,996.000
ASSET ID	1172	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	22,996.00
CATEGORY	70	FUTURE COST	28,282.18
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	7/08	SALVAGE VALUE	0.00
10 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	297.62
REPLACEMENT YEAR 2018		INTEREST	4.82
7 YEAR REM LIFE		MONTHLY ALLOCTN	302.44
REMARKS: NONE			

Grounds Equip - Landscape Trailer		QUANTITY	1 trailer
		UNIT COST	2,235.000
ASSET ID	1169	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	2,235.00
CATEGORY	70	FUTURE COST	3,694.11
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	6/08	SALVAGE VALUE	0.00
20 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	13.28
REPLACEMENT YEAR 2028		INTEREST	0.22
17 YEAR REM LIFE		MONTHLY ALLOCTN	13.50
REMARKS:			

Unit cost was based on 2008 actual cost.

Grounds Equip - Lawn Maintenance Eq		QUANTITY	1 unit
		UNIT COST	5,867.000
ASSET ID	1168	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	5,867.00
CATEGORY	70	FUTURE COST	6,801.46
		ASSIGNED RESERVES	1,315.21
PLACED IN SERVICE	5/08	SALVAGE VALUE	0.00
8 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	79.97
REPLACEMENT YEAR 2016		INTEREST	5.19
5 YEAR REM LIFE		MONTHLY ALLOCTN	85.16
REMARKS:			

Unit cost was based on 2008 actual cost.

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Office Equip - Computer, Desktops		QUANTITY	6 desktops
ASSET ID	1082	UNIT COST	800.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	70	CURRENT COST	4,800.00
		FUTURE COST	5,402.44
PLACED IN SERVICE	9/10	ASSIGNED RESERVES	369.23
5 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	96.77
REPLACEMENT YEAR 2015		INTEREST	2.66
4 YEAR REM LIFE		MONTHLY ALLOCTN	99.43

REMARKS:

Price includes monitor and keyboard.

Office Equip - Computer, Laptops		QUANTITY	2 laptops
ASSET ID	1014	UNIT COST	1,000.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	70	CURRENT COST	2,000.00
		FUTURE COST	2,251.02
PLACED IN SERVICE	9/10	ASSIGNED RESERVES	153.85
5 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	40.32
REPLACEMENT YEAR 2015		INTEREST	1.11
4 YEAR REM LIFE		MONTHLY ALLOCTN	41.43

REMARKS: NONE

Office Equip - Desk		QUANTITY	1 desk
ASSET ID	1164	UNIT COST	1,069.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	70	CURRENT COST	1,069.00
		FUTURE COST	1,715.43
PLACED IN SERVICE	8/07	ASSIGNED RESERVES	0.00
20 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	6.68
REPLACEMENT YEAR 2027		INTEREST	0.11
16 YEAR REM LIFE		MONTHLY ALLOCTN	6.79

REMARKS: NONE

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Office Equip - Printer, Laser		QUANTITY	1 printer
		UNIT COST	786.000
ASSET ID	1120	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	786.00
CATEGORY	70	FUTURE COST	786.00
		ASSIGNED RESERVES	786.00
PLACED IN SERVICE	6/02	SALVAGE VALUE	0.00
6 YEAR USEFUL LIFE			
+1 YEAR ADJUSTMENT		MONTHLY CNTRBTN	11.73
REPLACEMENT YEAR 2011		INTEREST	0.19
0 YEAR REM LIFE		MONTHLY ALLOCTN	11.92

REMARKS:

Brother HL-1440 printer, serial number U52521F8J14820 (Asst Manager)

Office Equip - Projector		QUANTITY	1 each
		UNIT COST	1,051.000
ASSET ID	1145	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	1,051.00
CATEGORY	70	FUTURE COST	1,051.00
		ASSIGNED RESERVES	1,051.00
PLACED IN SERVICE	1/05	SALVAGE VALUE	0.00
6 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	15.69
REPLACEMENT YEAR 2011		INTEREST	0.25
0 YEAR REM LIFE		MONTHLY ALLOCTN	15.94

REMARKS: NONE

Plumbing Fixtures - Drinking Fountr		QUANTITY	3 fountains
		UNIT COST	300.000
ASSET ID	1027	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	900.00
CATEGORY	70	FUTURE COST	1,402.17
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	9/01	SALVAGE VALUE	0.00
25 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	5.93
REPLACEMENT YEAR 2026		INTEREST	0.10
15 YEAR REM LIFE		MONTHLY ALLOCTN	6.03

REMARKS:

Drinking fountains at tennis court, baseball field and picnic area.

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Plumbing Fixtures - Restroom - CC		QUANTITY	1 total
ASSET ID	1151	UNIT COST	4,613.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	70	CURRENT COST	4,613.00
		FUTURE COST	8,331.59
PLACED IN SERVICE	6/06	ASSIGNED RESERVES	0.00
25 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	24.02
REPLACEMENT YEAR 2031		INTEREST	0.39
20 YEAR REM LIFE		MONTHLY ALLOCTN	24.41

REMARKS:

5 toilets, tank type @ \$ 337 (RDA N175)  
 2 urinals, wall mounted unit w/flush valve @ 624 (RDA 15440)  
 4 sinks, counter oval @ 420 (RDA N175)

Community Center

Plumbing Fixtures - Restroom - CC		QUANTITY	1 total
ASSET ID	1152	UNIT COST	757.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	70	CURRENT COST	757.00
		FUTURE COST	1,367.23
PLACED IN SERVICE	6/06	ASSIGNED RESERVES	0.00
25 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	3.94
REPLACEMENT YEAR 2031		INTEREST	0.06
20 YEAR REM LIFE		MONTHLY ALLOCTN	4.00

REMARKS:

1 toilets, tank type @ \$ 337 (RDA N175)  
 1 sinks, counter oval @ 420 (RDA N175)

Community Center Office



VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Storage Shed		QUANTITY	1 total
		UNIT COST	15,660.000
ASSET ID	1177	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	15,660.00
CATEGORY	70	FUTURE COST	25,883.59
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	5/08	SALVAGE VALUE	0.00
20 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	93.03
REPLACEMENT YEAR 2028		INTEREST	1.51
17 YEAR REM LIFE		MONTHLY ALLOCTN	94.54
REMARKS: NONE			

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CATEGORY SUMMARY:	ASSIGNED RESERVES	15,622.52
	MONTHLY CNTRBTN	1,165.61
	INTEREST	59.74
	MONTHLY ALLOCTN	1,225.35

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Security - Surveillance, Base System		QUANTITY	1 system
ASSET ID	1155	UNIT COST	2,985.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	80	CURRENT COST	2,985.00
		FUTURE COST	3,261.79
PLACED IN SERVICE	6/06	ASSIGNED RESERVES	1,804.12
8 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	33.20
REPLACEMENT YEAR 2014		INTEREST	5.89
3 YEAR REM LIFE		MONTHLY ALLOCTN	39.09

REMARKS:

Base system for community center

Security - Surveillance Cameras		QUANTITY	1 total
ASSET ID	1173	UNIT COST	3,161.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	80	CURRENT COST	3,161.00
		FUTURE COST	3,887.63
PLACED IN SERVICE	2/10	ASSIGNED RESERVES	0.00
8 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	40.91
REPLACEMENT YEAR 2018		INTEREST	0.66
7 YEAR REM LIFE		MONTHLY ALLOCTN	41.57

REMARKS:

Surveillance camera system for Community Center.

Total Cost was based o 2010 actual cost.

Water Heaters - Electric		QUANTITY	1 each
ASSET ID	1153	UNIT COST	546.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	80	CURRENT COST	546.00
		FUTURE COST	596.63
PLACED IN SERVICE	6/06	ASSIGNED RESERVES	330.00
8 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	6.07
REPLACEMENT YEAR 2014		INTEREST	1.08
3 YEAR REM LIFE		MONTHLY ALLOCTN	7.15

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Doors - Metal - CC		QUANTITY	3 total
ASSET ID	1161	UNIT COST	288.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	90	CURRENT COST	864.00
		FUTURE COST	1,428.06
PLACED IN SERVICE	6/06	ASSIGNED RESERVES	0.00
22 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	5.13
REPLACEMENT YEAR 2028		INTEREST	0.08
17 YEAR REM LIFE		MONTHLY ALLOCTN	5.21

REMARKS:

3 - 3'0" x 6'8" doors @ 288 (@ \$ 13.70 per sq. ft.)

Doors - Metal - CC		QUANTITY	2 total
ASSET ID	1162	UNIT COST	425.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	90	CURRENT COST	850.00
		FUTURE COST	1,404.92
PLACED IN SERVICE	6/06	ASSIGNED RESERVES	0.00
22 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	5.05
REPLACEMENT YEAR 2028		INTEREST	0.08
17 YEAR REM LIFE		MONTHLY ALLOCTN	5.13

REMARKS:

2 - 4'0" x 6'8" doors @ 425

Doors - Metal - SP		QUANTITY	7 total
ASSET ID	1003	UNIT COST	1,369.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	90	CURRENT COST	9,583.00
		FUTURE COST	18,912.88
PLACED IN SERVICE	6/09	ASSIGNED RESERVES	0.00
25 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	44.70
REPLACEMENT YEAR 2034		INTEREST	0.72
23 YEAR REM LIFE		MONTHLY ALLOCTN	45.42

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Association Signage		QUANTITY	1 comment
ASSET ID	1058	UNIT COST	2,850.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	100	CURRENT COST	2,850.00
		FUTURE COST	2,850.00
PLACED IN SERVICE	11/90	ASSIGNED RESERVES	2,850.00
20 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	14.84
REPLACEMENT YEAR	2011	INTEREST	0.24
0 YEAR REM LIFE		MONTHLY ALLOCTN	15.08

REMARKS:

Association signs at entrances and information signs throughtout the Villages of Westcreek. Total of 20 signs. Signs have been added as needed and will be individually evaluated

Clock Faces 48 Inches		QUANTITY	2 each
ASSET ID	1073	UNIT COST	8,500.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	100	CURRENT COST	17,000.00
		FUTURE COST	17,000.00
PLACED IN SERVICE	6/87	ASSIGNED RESERVES	17,000.00
23 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	79.30
REPLACEMENT YEAR	2011	INTEREST	1.28
0 YEAR REM LIFE		MONTHLY ALLOCTN	80.58

REMARKS: NONE

Clock Tower Repairs		QUANTITY	1 each
ASSET ID	1109	UNIT COST	119,785.000
GROUP/FACILITY	0	PERCENT REPL	20.00%
CATEGORY	100	CURRENT COST	23,957.00
		FUTURE COST	43,269.01
PLACED IN SERVICE	12/01	ASSIGNED RESERVES	0.00
30 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	124.74
REPLACEMENT YEAR	2031	INTEREST	2.02
20 YEAR REM LIFE		MONTHLY ALLOCTN	126.76

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Irrigation Controllers		QUANTITY	1 total
ASSET ID	1087	UNIT COST	1,500.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	100	CURRENT COST	1,500.00
		FUTURE COST	1,500.00
PLACED IN SERVICE	8/94	ASSIGNED RESERVES	1,500.00
12 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+2 YEAR ADJUSTMENT		MONTHLY CNTRBTN	11.97
REPLACEMENT YEAR	2011	INTEREST	0.19
0 YEAR REM LIFE		MONTHLY ALLOCTN	12.16

REMARKS:

Monument at The Woods - RainDial Hardie  
 Military Drive & Kingsbridge

Updated cost per 2011 estimation.

Irrigation Controllers		QUANTITY	1 total
ASSET ID	1088	UNIT COST	1,500.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	100	CURRENT COST	1,500.00
		FUTURE COST	1,500.00
PLACED IN SERVICE	8/94	ASSIGNED RESERVES	1,500.00
12 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+2 YEAR ADJUSTMENT		MONTHLY CNTRBTN	11.97
REPLACEMENT YEAR	2011	INTEREST	0.19
0 YEAR REM LIFE		MONTHLY ALLOCTN	12.16

REMARKS:

Monument at Royal Oaks - RainDial Hardie  
 Military Drive & Saxonhill

Updated cost per 2011 estimation.

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Irrigation Controllers		QUANTITY	1 total
ASSET ID	1091	UNIT COST	1,500.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	100	CURRENT COST	1,500.00
		FUTURE COST	1,500.00
PLACED IN SERVICE	8/94	ASSIGNED RESERVES	1,500.00
12 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+2 YEAR ADJUSTMENT		MONTHLY CNTRBTN	11.97
REPLACEMENT YEAR 2011		INTEREST	0.19
0 YEAR REM LIFE		MONTHLY ALLOCTN	12.16

REMARKS:

Monument at Willow Brook  
WCO & Saxonhill

Updated cost per 2011 estimation.

Irrigation Controllers		QUANTITY	1 total
ASSET ID	1092	UNIT COST	1,500.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	100	CURRENT COST	1,500.00
		FUTURE COST	1,500.00
PLACED IN SERVICE	8/98	ASSIGNED RESERVES	1,500.00
12 YEAR USEFUL LIFE		SALVAGE VALUE	0.00
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	11.97
REPLACEMENT YEAR 2011		INTEREST	0.19
0 YEAR REM LIFE		MONTHLY ALLOCTN	12.16

REMARKS:

Pool House - Rain Bird RC7BI

Updated cost per 2011 estimation.

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Irrigation Controllers		QUANTITY	3 boxes
ASSET ID	1184	UNIT COST	1,500.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	100	CURRENT COST	4,500.00
		FUTURE COST	7,010.85
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	9/11	SALVAGE VALUE	0.00
15 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	29.67
REPLACEMENT YEAR	2026	INTEREST	0.48
15 YEAR REM LIFE		MONTHLY ALLOCTN	30.15

REMARKS:

Sprinkler controllers at Sports Park.

Large Monuments with Property Logo		QUANTITY	6 each
ASSET ID	1080	UNIT COST	12,000.000
GROUP/FACILITY	0	PERCENT REPL	0.00%
CATEGORY	100	CURRENT COST	0.00
		FUTURE COST	0.00
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	6/87	SALVAGE VALUE	0.00
30 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	0.00
REPLACEMENT YEAR	2017	INTEREST	0.00
6 YEAR REM LIFE		MONTHLY ALLOCTN	0.00

REMARKS:

Replacement is not projected as requirement at this time.  
 Military Drive & Kingsbridge - "Model Home Park" & "The Woods"  
 Westcreek Oaks & Castlehill - "The Woods"  
 Westcreek Oaks & Loop 1604 - Two  
 Westcreek Oaks & Larkshill - "Quail Meadows"

Pavilion - BBQ		QUANTITY	1 pavilion
ASSET ID	1112	UNIT COST	5,000.000
GROUP/FACILITY	0	PERCENT REPL	50.00%
CATEGORY	100	CURRENT COST	2,500.00
		FUTURE COST	3,894.92
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	7/01	SALVAGE VALUE	0.00
25 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	16.48
REPLACEMENT YEAR	2026	INTEREST	0.27
15 YEAR REM LIFE		MONTHLY ALLOCTN	16.75

VILLAGES OF WESTCREEK OWNERS' ASSN  
Detail Report by Category

Small Monuments with Property Logo		QUANTITY	9 each
		UNIT COST	3,500.000
ASSET ID	1098	PERCENT REPL	0.00%
GROUP/FACILITY	0	CURRENT COST	0.00
CATEGORY	100	FUTURE COST	0.00
		ASSIGNED RESERVES	0.00
PLACED IN SERVICE	6/87	SALVAGE VALUE	0.00
30 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	0.00
REPLACEMENT YEAR	2017	INTEREST	0.00
6 YEAR REM LIFE		MONTHLY ALLOCTN	0.00

REMARKS:

Replacement is not projected at this time.

Military Drive & Saxonhill - "The Oaks" & "The Royal Oaks"  
 Westcreek Oaks & Addington - "The Hollow"  
 Westcreek Oaks & Whisper Oaks - "The Summit" (2) & "The Bluffs at  
 Westcreek" (2)  
 Westcreek Oaks & Saxon - "The Oaks" & " Willowbrook"

Tree Trimming & Thinning		QUANTITY	1 each
		UNIT COST	10,000.000
ASSET ID	1104	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	10,000.00
CATEGORY	100	FUTURE COST	10,000.00
		ASSIGNED RESERVES	10,000.00
PLACED IN SERVICE	1/01	SALVAGE VALUE	0.00
7 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT		MONTHLY CNTRBTN	129.42
REPLACEMENT YEAR	2011	INTEREST	2.10
0 YEAR REM LIFE		MONTHLY ALLOCTN	131.52

REMARKS:

Oak trees at recreation area will require major trimming and thinning approximately every 5 years.

CATEGORY SUMMARY:		ASSIGNED RESERVES	43,350.00
		MONTHLY CNTRBTN	737.10
		INTEREST	11.91
		MONTHLY ALLOCTN	749.01



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TOTAL ASSET LINES INCLUDED: 127