

# **Reserve Study Update Sampson Creek Community Development District St. Augustine, Florida**



**Prepared for FY 2023  
Report Date: April 15, 2023**





April 15, 2023

Mr. Daniel Laughlin, District Manager  
GMS  
475 West Town Place, Suite 111  
St. Augustine, Florida 32092

Re: Sampson Creek Community Development District

Dear Mr. Laughlin:

Community Advisors is pleased to provide this Revised Reserve Study report for the above referenced Association. We have completed the adjustments you requested and have updated your funding plan. We recommend updating your study every 3 years to keep your information current with changing replacement cost, interest and inflation rates.

It has been a pleasure serving you and please let me know if you have any questions or concerns.

Respectively submitted,

Charles R. Sheppard *RS PRA CCI*  
Professional Reserve Analyst  
10459 Hunters Creek Court  
Jacksonville, Fl. 32256



## **SPECIAL NOTICE**

**THIS RESERVE ANALYSIS INCLUDED A VISUAL OBSERVATION OF MAJOR COMPONENTS FOR YOUR PROPERTY. NO DESTRUCTION TESTING OR OTHER TESTING WAS CONDUCTED TO DETERMINE COMPONENT CONDITION. OUR ANALYSIS INCLUDES COMPONENTS WITH REPLACEMENT COST AND USEFUL LIFE PROJECTIONS THAT ARE TYPICAL FOR THIS TYPE OF FACILITY.**

**THIS ANALYSIS IS NOT A SAFETY INSPECTION OR STRUCTURAL INSPECTION AND WE RECOMMEND THE ASSOCIATION CONDUCT THOSE INSPECTIONS ON A REGULAR BASIS WITH OTHER CONSULTANTS.**

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# Executive Summary

## Account Information

Account Name	<b>Sampson Creek Community Development District</b>	Account Number	<b>1917</b>
City	<b>St. Augustine</b>	Last Site Visit	<b>April, 4 2023</b>
State	<b>Florida</b>	Report Date	<b>April, 15 2023</b>
In Service Date	<b>May, 30 2002</b>	Report Version	<b>2</b>
Total Units	<b>799</b>	Fiscal Year Start	<b>October, 1 2023</b>
Study Level	<b>Level II Update</b>	Fiscal year End	<b>September, 30 2024</b>

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## Reserve Fund Information

Current Component Replacement Cost	<b>\$2,918,673</b>
Number of Components	<b>74</b>
Reserve Fund Beginning Balance	<b>\$149,731</b>
Billing Term	<b>Annually</b>

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## Component Funding (Straight Line)

Recommended First Year Reserve Fund Contribution	<b>\$367,832</b>
Interest Rate on Reserve Deposits	<b>0%</b>
Inflation Rate on Replacement Cost	<b>0%</b>

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## Pooled Cash (Current Funding Plan)

Current Year Reserve Fund Contribution	<b>\$91,562</b>
Interest Rate on Reserve Deposits	<b>4.0%</b>
Inflation Rate on Replacement Cost	<b>3.5%</b>
Annual Contribution Increases	<b>3.0%</b>

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## Pooled Cash (Recommended Funding Plan)

Recommended First Year Reserve Fund Contribution	<b>\$205,816</b>
Interest Rate on Reserve Deposits	<b>4.0%</b>
Inflation Rate on Replacement Cost	<b>3.5%</b>
Annual Contribution Increases	<b>3.0%</b>

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## Comments

- Current funding level adequate for future component replacement in FY 2026/2027..
- Recommended funding plan requires larger contributions than budgeted for adequate funding.

# Sampson Creek Community Development District Financial Summary - Recommended Funding Plan

Beginning Balance: \$149,731

Fully Funded: \$1,238,017

Tax Rate:0%

Year	Replacement Cost	Inflation Rate	Annual Reserve Contribution	Other Income	Interest Rate	Net Interest	Projected Expenditure	Year End Balance	Year End Fully Funded	Year End %Funded
23-24	2,918,673	3.5%	205,816	0	4.00%	12,898	33,106	335,338	1,421,279	24%
24-25	3,020,827	3.5%	211,990	0	4.00%	20,343	38,763	528,908	1,613,339	33%
25-26	3,126,556	3.5%	218,350	0	4.00%	24,305	139,645	631,917	1,714,554	37%
26-27	3,235,985	3.5%	224,900	0	4.00%	18,202	401,760	473,260	1,555,702	30%
27-28	3,349,245	3.5%	231,647	0	4.00%	20,118	201,964	523,061	1,605,795	33%
28-29	3,466,468	3.5%	238,597	0	4.00%	27,996	61,760	727,894	1,810,076	40%
29-30	3,587,795	3.5%	245,755	0	4.00%	20,347	464,969	529,027	1,611,737	33%
30-31	3,713,368	3.5%	253,127	0	4.00%	30,408	21,954	790,608	1,872,659	42%
31-32	3,843,335	3.5%	260,721	0	4.00%	35,534	162,987	923,876	2,004,851	46%
32-33	3,977,852	3.5%	268,543	0	4.00%	45,518	54,461	1,183,475	2,262,231	52%
33-34	4,117,077	3.5%	276,599	0	4.00%	56,119	57,101	1,459,092	2,534,412	58%
34-35	4,261,175	3.5%	284,897	0	4.00%	67,572	54,679	1,756,882	2,827,471	62%
35-36	4,410,316	3.5%	293,444	0	4.00%	79,474	63,465	2,066,336	3,130,828	66%
36-37	4,564,677	3.5%	302,247	0	4.00%	83,499	281,099	2,170,983	3,229,003	67%
37-38	4,724,441	3.5%	311,315	0	4.00%	95,148	103,596	2,473,849	3,524,114	70%
38-39	4,889,796	3.5%	320,654	0	4.00%	109,109	66,773	2,836,840	3,877,792	73%
39-40	5,060,939	3.5%	330,274	0	4.00%	121,180	137,606	3,150,687	4,181,017	75%
40-41	5,238,072	3.5%	340,182	0	4.00%	37,520	2,552,873	975,516	2,005,901	49%
41-42	5,421,404	3.5%	350,387	0	4.00%	14,016	975,516	364,403	1,398,447	26%
42-43	5,611,153	3.5%	360,899	0	4.00%	26,936	51,908	700,330	1,737,287	40%
43-44	5,807,544	3.5%	371,726	0	4.00%	37,788	127,346	982,498	2,021,934	49%
44-45	6,010,808	3.5%	382,878	0	4.00%	52,617	49,946	1,368,047	2,409,101	57%
45-46	6,221,186	3.5%	394,364	0	4.00%	65,357	128,488	1,699,280	2,741,411	62%
46-47	6,438,928	3.5%	406,195	0	4.00%	75,443	219,411	1,961,507	3,004,580	65%
47-48	6,664,290	3.5%	418,381	0	4.00%	82,892	307,578	2,155,202	3,199,509	67%
48-49	6,897,540	3.5%	430,932	0	4.00%	100,496	73,733	2,612,897	3,657,573	71%
49-50	7,138,954	3.5%	443,860	0	4.00%	115,350	173,009	2,999,099	4,043,703	74%
50-51	7,388,817	3.5%	457,176	0	4.00%	134,869	84,554	3,506,589	4,550,200	77%
51-52	7,647,426	3.5%	470,891	0	4.00%	132,230	671,719	3,437,992	4,482,544	77%
52-53	7,915,086	3.5%	485,018	0	4.00%	151,501	135,485	3,939,025	4,983,914	79%

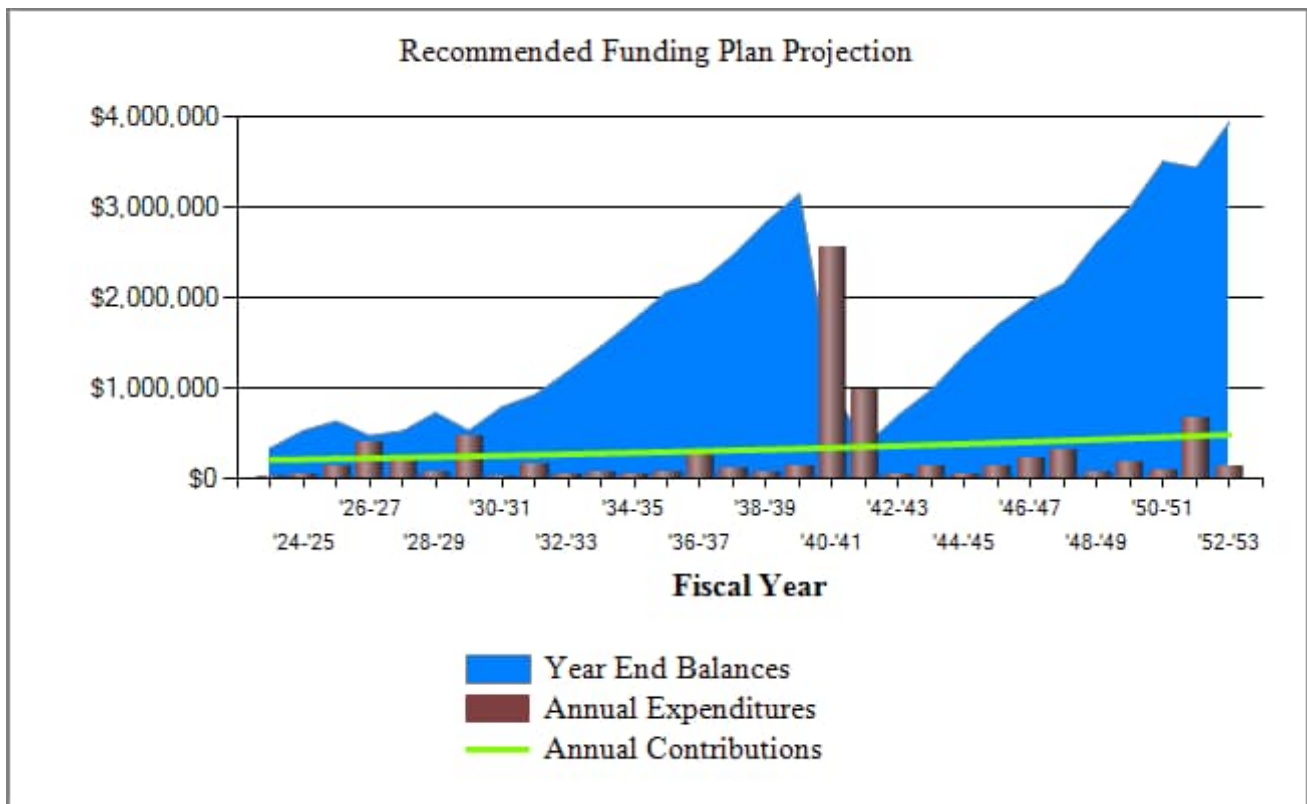
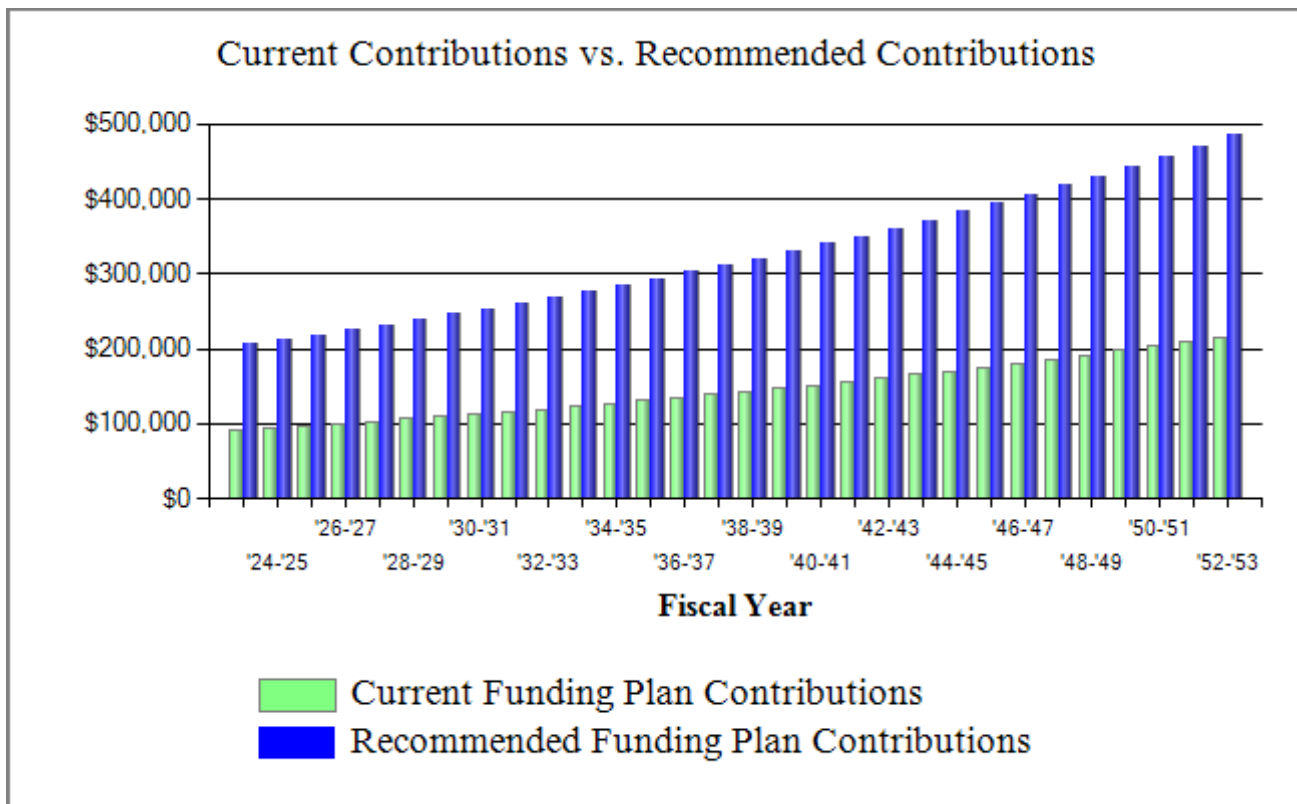


Chart illustrates year end balances and expenditures with the level of contributions necessary to maintain adequate funding.



This chart illustrates annual expenditures and compares the current funding plan to the recommended funding plan.



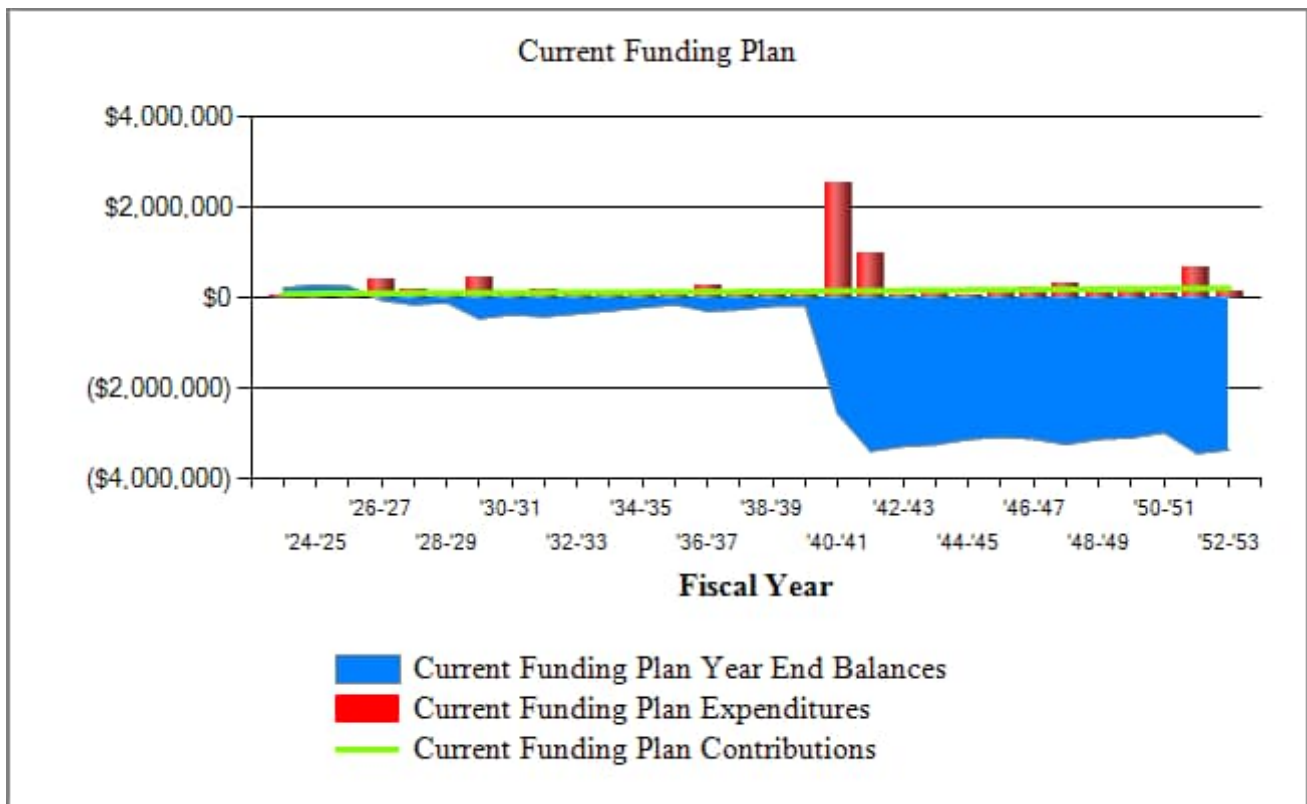
# Sampson Creek Community Development District Financial Summary - Current Funding Plan

Beginning Balance: \$149,731

Fully Funded: \$1,238,017

Tax Rate:0%

Year	Replacement Cost	Inflation Rate	Annual Reserve Contribution	Other Income	Interest Rate	Net Interest	Projected Expenditure	Year End Balance	Year End Fully Funded	Year End % Funded
23-24	2,918,673	3.5%	91,562	0	4.00%	8,327	33,106	216,514	1,421,279	15%
24-25	3,020,827	3.5%	94,309	0	4.00%	10,882	38,763	282,943	1,613,339	18%
25-26	3,126,556	3.5%	97,138	0	4.00%	9,617	139,645	250,053	1,714,554	15%
26-27	3,235,985	3.5%	100,052	0	4.00%		401,760	-51,655	1,555,702	
27-28	3,349,245	3.5%	103,054	0	4.00%		201,964	-150,565	1,605,795	
28-29	3,466,468	3.5%	106,145	0	4.00%		61,760	-106,179	1,810,076	
29-30	3,587,795	3.5%	109,330	0	4.00%		464,969	-461,818	1,611,737	
30-31	3,713,368	3.5%	112,610	0	4.00%		21,954	-371,163	1,872,659	
31-32	3,843,335	3.5%	115,988	0	4.00%		162,987	-418,162	2,004,851	
32-33	3,977,852	3.5%	119,468	0	4.00%		54,461	-353,155	2,262,231	
33-34	4,117,077	3.5%	123,052	0	4.00%		57,101	-287,205	2,534,412	
34-35	4,261,175	3.5%	126,743	0	4.00%		54,679	-215,141	2,827,471	
35-36	4,410,316	3.5%	130,546	0	4.00%		63,465	-148,060	3,130,828	
36-37	4,564,677	3.5%	134,462	0	4.00%		281,099	-294,697	3,229,003	
37-38	4,724,441	3.5%	138,496	0	4.00%		103,596	-259,798	3,524,114	
38-39	4,889,796	3.5%	142,651	0	4.00%		66,773	-183,920	3,877,792	
39-40	5,060,939	3.5%	146,930	0	4.00%		137,606	-174,596	4,181,017	
40-41	5,238,072	3.5%	151,338	0	4.00%		2,552,873	-2,576,131	2,005,901	
41-42	5,421,404	3.5%	155,878	0	4.00%		975,516	-3,395,769	1,398,447	
42-43	5,611,153	3.5%	160,555	0	4.00%		51,908	-3,287,122	1,737,287	
43-44	5,807,544	3.5%	165,371	0	4.00%		127,346	-3,249,098	2,021,934	
44-45	6,010,808	3.5%	170,332	0	4.00%		49,946	-3,128,711	2,409,101	
45-46	6,221,186	3.5%	175,442	0	4.00%		128,488	-3,081,757	2,741,411	
46-47	6,438,928	3.5%	180,706	0	4.00%		219,411	-3,120,463	3,004,580	
47-48	6,664,290	3.5%	186,127	0	4.00%		307,578	-3,241,914	3,199,509	
48-49	6,897,540	3.5%	191,710	0	4.00%		73,733	-3,123,937	3,657,573	
49-50	7,138,954	3.5%	197,462	0	4.00%		173,009	-3,099,483	4,043,703	
50-51	7,388,817	3.5%	203,386	0	4.00%		84,554	-2,980,652	4,550,200	
51-52	7,647,426	3.5%	209,487	0	4.00%		671,719	-3,442,884	4,482,544	
52-53	7,915,086	3.5%	215,772	0	4.00%		135,485	-3,362,598	4,983,914	



This chart illustrates how the CDD's current funding plan will perform over time.

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>	<b>28-29</b>	<b>29-30</b>	<b>30-31</b>	<b>31-32</b>	<b>32-33</b>
<b>Beginning Balance</b>	149,731	335,338	528,908	631,917	473,260	523,061	727,894	529,027	790,608	923,876
<b>Annual Assessment</b>	205,816	211,990	218,350	224,900	231,647	238,597	245,755	253,127	260,721	268,543
<b>Interest Earned</b>	12,898	20,343	24,305	18,202	20,118	27,996	20,347	30,408	35,534	45,518
<b>Expenditures</b>	33,106	38,763	139,645	401,760	201,964	61,760	464,969	21,954	162,987	54,461
<b>Fully Funded Reserves</b>	1,421,279	1,613,339	1,714,554	1,555,702	1,605,795	1,810,076	1,611,737	1,872,659	2,004,851	2,262,231
<b>Percent Fully Funded</b>	24%	33%	37%	30%	33%	40%	33%	42%	46%	52%
<b>Ending Balance</b>	335,338	528,908	631,917	473,260	523,061	727,894	529,027	790,608	923,876	1,183,475

**Description**

Misc. Site Components

Monument Sign Refurbishment Allowance				13,305						
Street Signage Allowance									22,122	
Wood Bridge Refurbishment Allowance							29,502			
<b>Misc. Site Components Total:</b>				<b>13,305</b>			<b>29,502</b>		<b>22,122</b>	

Stormwater System

Retention Pond Repair Allowance				33,262						
Street Drainage System Allowance				33,262						
<b>Stormwater System Total:</b>				<b>66,523</b>						

Street Resurfacing

Asphalt Mill/Overlay										
<b>Street Resurfacing Total:</b>										

Site Concrete

Concrete Curb & Gutter Allowance			8,570			9,501			10,534	
Concrete Sidewalk Allowance			8,570			9,501			10,534	
<b>Site Concrete Total:</b>			<b>17,140</b>			<b>19,003</b>			<b>21,069</b>	

Parking Lot Resurfacing

Asphalt Resurfacing 40% - Parking Lot				92,554						
<b>Parking Lot Resurfacing Total:</b>				<b>92,554</b>						

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33
<b>Description</b>										
<b>Site Lighting</b>										
Intersection Light Poles					82,622					
Light Bollards - Parking Lot			5,999							
Light Bollards - Tennis Court Walk										
Light Poles - Parking Lot			25,709							
Light Poles - Pool				29,492						
Light Poles - Tennis Courts				67,854						
<b>Site Lighting Total:</b>			<b>31,708</b>	<b>97,345</b>	<b>82,622</b>					
<b>Fencing/Gates/Access Control</b>										
Access Control Allowance			5,356							
Aluminum Fence - Basketball Court								7,411		
Aluminum Fencing - Pool				41,118						
Chain Link Fence - Tennis Courts									42,454	
<b>Fencing/Gates/Access Control Total:</b>			<b>5,356</b>	<b>41,118</b>					<b>49,865</b>	
<b>Landscaping &amp; Irrigation</b>										
Irrigation Pumps/Equip. Partial Allowance	8,000									
Landscaping Replacement Allowance	8,000	8,280	8,570	8,870	9,180	9,501	9,834	10,178	10,534	10,903
<b>Landscaping &amp; Irrigation Total:</b>	<b>16,000</b>	<b>8,280</b>	<b>8,570</b>	<b>8,870</b>	<b>9,180</b>	<b>9,501</b>	<b>9,834</b>	<b>10,178</b>	<b>10,534</b>	<b>10,903</b>
<b>Building Components</b>										
Exterior Door Allowance										
Refurbishment Allowance - Pool Restrooms					68,851					
Vinyl Flooring - Aerobics Room										7,033
Wood Cabinets & Stone Top - Community Room										
<b>Building Components Total:</b>					<b>68,851</b>					<b>7,033</b>
<b>Roofing</b>										
Asphalt Shingles - Fitness Center										18,808
Asphalt Shingles - Original Buildings			33,508							
Asphalt Shingles - Slide Tower										
<b>Roofing Total:</b>			<b>33,508</b>							<b>18,808</b>

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33
<b>Description</b>										
Furniture Fixtures & Equipment										
Audio System					4,590					
Camera System Allowances							14,751			
Fitness Equipment Annual Allowance		4,140	4,285	4,435	4,590	4,751	4,917	5,089	5,267	5,452
Pool/Patio Furniture Full Replace Allowance										
<b>Furniture Fixtures &amp; Equipment Total:</b>		<b>4,140</b>	<b>4,285</b>	<b>4,435</b>	<b>9,180</b>	<b>4,751</b>	<b>19,668</b>	<b>5,089</b>	<b>5,267</b>	<b>5,452</b>
Painting										
Amenity Exterior	11,106								14,624	
Slide Tower Support Structure								2,361		
<b>Painting Total:</b>	<b>11,106</b>							<b>2,361</b>	<b>14,624</b>	
Mechanical Systems										
Heat Pump 1			8,570							
Heat Pump 2		8,280								
Heat Pump 3		11,592								
<b>Mechanical Systems Total:</b>		<b>19,872</b>	<b>8,570</b>							
Tennis Courts										
Asphalt Court Resurfacing (Color Coat)			30,508							
Tennis Court Replacement										
<b>Tennis Courts Total:</b>			<b>30,508</b>							
Playground										
Play Equipment Allowance				44,349						
Shade Structure Frame										
Wood Playground Equipment Refurbishment	6,000			6,652			7,376			8,177
<b>Playground Total:</b>	<b>6,000</b>			<b>51,001</b>			<b>7,376</b>			<b>8,177</b>
Basketball Courts										
Asphalt Resurfacing (Color Coat)		6,471					7,686			
Basketball Court Replacement										
Basketball Poles & Goals						14,252				
<b>Basketball Courts Total:</b>		<b>6,471</b>				<b>14,252</b>	<b>7,686</b>			

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33
<b>Description</b>										
<b>Swimming Pool</b>										
Concrete Pavers - Pool Deck										
Handicap Lift								4,326		
Pool Filtration Refurbishment Allowance									39,504	
Pool Resurfacing/Tile							342,225			
Pool Starting Blocks				13,305						
Refurbishment Allowance - Slide Tower Frame					3,443					4,089
Shade Structure Frame						14,252				
Slide Refurbishment Allowance					22,950					
Starting Blocks				13,305						
<b>Swimming Pool Total:</b>				<b>26,609</b>	<b>26,393</b>	<b>14,252</b>	<b>342,225</b>	<b>4,326</b>	<b>39,504</b>	<b>4,089</b>
<b>Splash Pad</b>										
Filtration Refurbishment Allowance										
Shade Structure Frame										
Splash Pad Play Equipment Allowance					5,738					
Splash Pad ReSurfacing							48,679			
<b>Splash Pad Total:</b>					<b>5,738</b>		<b>48,679</b>			
<b>Operating Expense</b>										
Flooring - Community Room			<i>Unfunded</i>							
Park Benches			<i>Unfunded</i>							
Picnic Tables			<i>Unfunded</i>							
Playground Mulch/Carpet			<i>Unfunded</i>							
Pool Pumps/Equip Partial Replace			<i>Unfunded</i>							
Pool/Patio Furniture Partial Replace			<i>Unfunded</i>							
Sand Volleyball Court/Nets			<i>Unfunded</i>							
Shade Structures - Tennis Courts			<i>Unfunded</i>							
Soccer Goals & Nets			<i>Unfunded</i>							
Splash Pad - Pumps/Equip Partial Replacement			<i>Unfunded</i>							
<b>Components Not Included</b>										
Building Foundations/Frames			<i>Unfunded</i>							
Pool Shell			<i>Unfunded</i>							

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

<b>Description</b>	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>	<b>28-29</b>	<b>29-30</b>	<b>30-31</b>	<b>31-32</b>	<b>32-33</b>
<i>Components Not Included continued...</i>										
Stormwater Pond Bank Rebuilding	<i>Unfunded</i>									
Stormwater Pond Dredging	<i>Unfunded</i>									
Stormwater Pond Structures/Pipe	<i>Unfunded</i>									
Utility Lines	<i>Unfunded</i>									
<b>Year Total:</b>	<b>33,106</b>	<b>38,763</b>	<b>139,645</b>	<b>401,760</b>	<b>201,964</b>	<b>61,760</b>	<b>464,969</b>	<b>21,954</b>	<b>162,987</b>	<b>54,461</b>

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

	<b>33-34</b>	<b>34-35</b>	<b>35-36</b>	<b>36-37</b>	<b>37-38</b>	<b>38-39</b>	<b>39-40</b>	<b>40-41</b>	<b>41-42</b>	<b>42-43</b>
<b>Beginning Balance</b>	1,183,475	1,459,092	1,756,882	2,066,336	2,170,983	2,473,849	2,836,840	3,150,687	975,516	364,403
<b>Annual Assessment</b>	276,599	284,897	293,444	302,247	311,315	320,654	330,274	340,182	350,387	360,899
<b>Interest Earned</b>	56,119	67,572	79,474	83,499	95,148	109,109	121,180	37,520	14,016	26,936
<b>Expenditures</b>	57,101	54,679	63,465	281,099	103,596	66,773	137,606	2,552,873	975,516	51,908
<b>Fully Funded Reserves</b>	2,534,412	2,827,471	3,130,828	3,229,003	3,524,114	3,877,792	4,181,017	2,005,901	1,398,447	1,737,287
<b>Percent Fully Funded</b>	58%	62%	66%	67%	70%	73%	75%	49%	26%	40%
<b>Ending Balance</b>	1,459,092	1,756,882	2,066,336	2,170,983	2,473,849	2,836,840	3,150,687	975,516	364,403	700,330

**Description**

Misc. Site Components

Monument Sign Refurbishment Allowance							20,104			
Street Signage Allowance										
Wood Bridge Refurbishment Allowance										
<b>Misc. Site Components Total:</b>							<b>20,104</b>			

Stormwater System

Retention Pond Repair Allowance										
Street Drainage System Allowance										
<b>Stormwater System Total:</b>										

Street Resurfacing

Asphalt Mill/Overlay								2,502,622		
<b>Street Resurfacing Total:</b>								<b>2,502,622</b>		

Site Concrete

Concrete Curb & Gutter Allowance		11,680			12,950			14,357		
Concrete Sidewalk Allowance		11,680			12,950			14,357		
<b>Site Concrete Total:</b>		<b>23,360</b>			<b>25,899</b>			<b>28,715</b>		

Parking Lot Resurfacing

Asphalt Resurfacing 40% - Parking Lot										
<b>Parking Lot Resurfacing Total:</b>										



**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

	33-34	34-35	35-36	36-37	37-38	38-39	39-40	40-41	41-42	42-43
<b>Description</b>										
Site Lighting										
Intersection Light Poles										
Light Bollards - Parking Lot										
Light Bollards - Tennis Court Walk										
Light Poles - Parking Lot										
Light Poles - Pool										
Light Poles - Tennis Courts										
<b>Site Lighting Total:</b>										
Fencing/Gates/Access Control										
Access Control Allowance										
Aluminum Fence - Basketball Court										
Aluminum Fencing - Pool										
Chain Link Fence - Tennis Courts										
<b>Fencing/Gates/Access Control Total:</b>										
Landscaping & Irrigation										
Irrigation Pumps/Equip. Partial Allowance						13,403				
Landscaping Replacement Allowance	11,285	11,680	12,089	12,512	12,950	13,403	13,872	14,357	14,860	15,380
<b>Landscaping &amp; Irrigation Total:</b>	<b>11,285</b>	<b>11,680</b>	<b>12,089</b>	<b>12,512</b>	<b>12,950</b>	<b>26,806</b>	<b>13,872</b>	<b>14,357</b>	<b>14,860</b>	<b>15,380</b>
Building Components										
Exterior Door Allowance					12,950					
Refurbishment Allowance - Pool Restrooms										
Vinyl Flooring - Aerobics Room										
Wood Cabinets & Stone Top - Community Room		4,672								
<b>Building Components Total:</b>		<b>4,672</b>			<b>12,950</b>					
Roofing										
Asphalt Shingles - Fitness Center										
Asphalt Shingles - Original Buildings										
Asphalt Shingles - Slide Tower									11,702	
<b>Roofing Total:</b>									<b>11,702</b>	

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

	33-34	34-35	35-36	36-37	37-38	38-39	39-40	40-41	41-42	42-43
<b>Description</b>										
<b>Furniture Fixtures &amp; Equipment</b>										
Audio System			6,044							
Camera System Allowances					19,424					
Fitness Equipment Annual Allowance	5,642	5,840	6,044	6,256	6,475	6,701	6,936	7,179	7,430	7,690
Pool/Patio Furniture Full Replace Allowance							86,699			
<b>Furniture Fixtures &amp; Equipment Total:</b>	<b>5,642</b>	<b>5,840</b>	<b>12,089</b>	<b>6,256</b>	<b>25,899</b>	<b>6,701</b>	<b>93,635</b>	<b>7,179</b>	<b>7,430</b>	<b>7,690</b>
<b>Painting</b>										
Amenity Exterior							19,258			
Slide Tower Support Structure						3,109				
<b>Painting Total:</b>						<b>3,109</b>	<b>19,258</b>			
<b>Mechanical Systems</b>										
Heat Pump 1					12,950					
Heat Pump 2				12,512						
Heat Pump 3				17,516						
<b>Mechanical Systems Total:</b>				<b>30,028</b>	<b>12,950</b>					
<b>Tennis Courts</b>										
Asphalt Court Resurfacing (Color Coat)	40,174								52,901	
Tennis Court Replacement									190,207	
<b>Tennis Courts Total:</b>	<b>40,174</b>								<b>243,108</b>	
<b>Playground</b>										
Play Equipment Allowance									74,300	
Shade Structure Frame				9,822						
Wood Playground Equipment Refurbishment			9,066			10,052			11,145	
<b>Playground Total:</b>			<b>9,066</b>	<b>9,822</b>		<b>10,052</b>			<b>85,445</b>	
<b>Basketball Courts</b>										
Asphalt Resurfacing (Color Coat)		9,128					10,842			
Basketball Court Replacement				53,950						
Basketball Poles & Goals										
<b>Basketball Courts Total:</b>		<b>9,128</b>		<b>53,950</b>			<b>10,842</b>			

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

	33-34	34-35	35-36	36-37	37-38	38-39	39-40	40-41	41-42	42-43
<b>Description</b>										
<b>Swimming Pool</b>										
Concrete Pavers - Pool Deck				168,532						
Handicap Lift										
Pool Filtration Refurbishment Allowance										
Pool Resurfacing/Tile									517,125	
Pool Starting Blocks									22,290	
Refurbishment Allowance - Slide Tower Frame					4,856					5,768
Shade Structure Frame										
Slide Refurbishment Allowance			30,221							
Starting Blocks										
<b>Swimming Pool Total:</b>			<b>30,221</b>	<b>168,532</b>	<b>4,856</b>				<b>539,415</b>	<b>5,768</b>
<b>Splash Pad</b>										
Filtration Refurbishment Allowance										
Shade Structure Frame										23,070
Splash Pad Play Equipment Allowance					8,093					
Splash Pad ReSurfacing									73,557	
<b>Splash Pad Total:</b>					<b>8,093</b>				<b>73,557</b>	<b>23,070</b>
<b>Operating Expense</b>										
Flooring - Community Room			<i>Unfunded</i>							
Park Benches			<i>Unfunded</i>							
Picnic Tables			<i>Unfunded</i>							
Playground Mulch/Carpet			<i>Unfunded</i>							
Pool Pumps/Equip Partial Replace			<i>Unfunded</i>							
Pool/Patio Furniture Partial Replace			<i>Unfunded</i>							
Sand Volleyball Court/Nets			<i>Unfunded</i>							
Shade Structures - Tennis Courts			<i>Unfunded</i>							
Soccer Goals & Nets			<i>Unfunded</i>							
Splash Pad - Pumps/Equip Partial Replacement			<i>Unfunded</i>							
<b>Components Not Included</b>										
Building Foundations/Frames			<i>Unfunded</i>							
Pool Shell			<i>Unfunded</i>							

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

<b>Description</b>	<b>33-34</b>	<b>34-35</b>	<b>35-36</b>	<b>36-37</b>	<b>37-38</b>	<b>38-39</b>	<b>39-40</b>	<b>40-41</b>	<b>41-42</b>	<b>42-43</b>
<i>Components Not Included continued...</i>										
Stormwater Pond Bank Rebuilding	<i>Unfunded</i>									
Stormwater Pond Dredging	<i>Unfunded</i>									
Stormwater Pond Structures/Pipe	<i>Unfunded</i>									
Utility Lines	<i>Unfunded</i>									
<b>Year Total:</b>	<b>57,101</b>	<b>54,679</b>	<b>63,465</b>	<b>281,099</b>	<b>103,596</b>	<b>66,773</b>	<b>137,606</b>	<b>2,552,873</b>	<b>975,516</b>	<b>51,908</b>

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

	<b>43-44</b>	<b>44-45</b>	<b>45-46</b>	<b>46-47</b>	<b>47-48</b>	<b>48-49</b>	<b>49-50</b>	<b>50-51</b>	<b>51-52</b>	<b>52-53</b>
<b>Beginning Balance</b>	700,330	982,498	1,368,047	1,699,280	1,961,507	2,155,202	2,612,897	2,999,099	3,506,589	3,437,992
<b>Annual Assessment</b>	371,726	382,878	394,364	406,195	418,381	430,932	443,860	457,176	470,891	485,018
<b>Interest Earned</b>	37,788	52,617	65,357	75,443	82,892	100,496	115,350	134,869	132,230	151,501
<b>Expenditures</b>	127,346	49,946	128,488	219,411	307,578	73,733	173,009	84,554	671,719	135,485
<b>Fully Funded Reserves</b>	2,021,934	2,409,101	2,741,411	3,004,580	3,199,509	3,657,573	4,043,703	4,550,200	4,482,544	4,983,914
<b>Percent Fully Funded</b>	49%	57%	62%	65%	67%	71%	74%	77%	77%	79%
<b>Ending Balance</b>	982,498	1,368,047	1,699,280	1,961,507	2,155,202	2,612,897	2,999,099	3,506,589	3,437,992	3,939,025

**Description**

Misc. Site Components

Monument Sign Refurbishment Allowance								30,379		
Street Signage Allowance										
Wood Bridge Refurbishment Allowance										
<b>Misc. Site Components Total:</b>								<b>30,379</b>		

Stormwater System

Retention Pond Repair Allowance				66,183						
Street Drainage System Allowance				66,183						
<b>Stormwater System Total:</b>				<b>132,367</b>						

Street Resurfacing

Asphalt Mill/Overlay										
<b>Street Resurfacing Total:</b>										

Site Concrete

Concrete Curb & Gutter Allowance	15,918			17,649			19,568			21,695
Concrete Sidewalk Allowance	15,918			17,649			19,568			21,695
<b>Site Concrete Total:</b>	<b>31,837</b>			<b>35,298</b>			<b>39,135</b>			<b>43,390</b>

Parking Lot Resurfacing

Asphalt Resurfacing 40% - Parking Lot									218,728	
<b>Parking Lot Resurfacing Total:</b>									<b>218,728</b>	

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

	43-44	44-45	45-46	46-47	47-48	48-49	49-50	50-51	51-52	52-53
<b>Description</b>										
<b>Site Lighting</b>										
Intersection Light Poles										
Light Bollards - Parking Lot					12,787					
Light Bollards - Tennis Court Walk				21,179						
Light Poles - Parking Lot					54,800					
Light Poles - Pool									69,697	
Light Poles - Tennis Courts									160,355	
<b>Site Lighting Total:</b>				<b>21,179</b>	<b>67,587</b>				<b>230,051</b>	
<b>Fencing/Gates/Access Control</b>										
Access Control Allowance			10,658							
Aluminum Fence - Basketball Court										
Aluminum Fencing - Pool									97,172	
Chain Link Fence - Tennis Courts										
<b>Fencing/Gates/Access Control Total:</b>			<b>10,658</b>						<b>97,172</b>	
<b>Landscaping &amp; Irrigation</b>										
Irrigation Pumps/Equip. Partial Allowance										
Landscaping Replacement Allowance	15,918	16,475	17,052	17,649	18,267	18,906	19,568	20,253	20,961	21,695
<b>Landscaping &amp; Irrigation Total:</b>	<b>15,918</b>	<b>16,475</b>	<b>17,052</b>	<b>17,649</b>	<b>18,267</b>	<b>18,906</b>	<b>19,568</b>	<b>20,253</b>	<b>20,961</b>	<b>21,695</b>
<b>Building Components</b>										
Exterior Door Allowance										
Refurbishment Allowance - Pool Restrooms					137,000					
Vinyl Flooring - Aerobics Room										13,993
Wood Cabinets & Stone Top - Community Room										
<b>Building Components Total:</b>					<b>137,000</b>					<b>13,993</b>
<b>Roofing</b>										
Asphalt Shingles - Fitness Center										37,424
Asphalt Shingles - Original Buildings			66,674							
Asphalt Shingles - Slide Tower										
<b>Roofing Total:</b>			<b>66,674</b>							<b>37,424</b>

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

	43-44	44-45	45-46	46-47	47-48	48-49	49-50	50-51	51-52	52-53
<b>Description</b>										
<b>Furniture Fixtures &amp; Equipment</b>										
Audio System	7,959								10,481	
Camera System Allowances			25,578							
Fitness Equipment Annual Allowance	7,959	8,238	8,526	8,824	9,133	9,453	9,784	10,126	10,481	10,848
Pool/Patio Furniture Full Replace Allowance										
<b>Furniture Fixtures &amp; Equipment Total:</b>	<b>15,918</b>	<b>8,238</b>	<b>34,104</b>	<b>8,824</b>	<b>9,133</b>	<b>9,453</b>	<b>9,784</b>	<b>10,126</b>	<b>20,961</b>	<b>10,848</b>
<b>Painting</b>										
Amenity Exterior					25,359					
Slide Tower Support Structure				4,095						
<b>Painting Total:</b>				<b>4,095</b>	<b>25,359</b>					
<b>Mechanical Systems</b>										
Heat Pump 1							19,568			
Heat Pump 2						18,906				
Heat Pump 3						26,468				
<b>Mechanical Systems Total:</b>						<b>45,374</b>	<b>19,568</b>			
<b>Tennis Courts</b>										
Asphalt Court Resurfacing (Color Coat)							69,661			
Tennis Court Replacement										
<b>Tennis Courts Total:</b>							<b>69,661</b>			
<b>Playground</b>										
Play Equipment Allowance										
Shade Structure Frame										
Wood Playground Equipment Refurbishment		12,357			13,700			15,189		
<b>Playground Total:</b>		<b>12,357</b>			<b>13,700</b>			<b>15,189</b>		
<b>Basketball Courts</b>										
Asphalt Resurfacing (Color Coat)		12,876					15,293			
Basketball Court Replacement										
Basketball Poles & Goals	23,877									
<b>Basketball Courts Total:</b>	<b>23,877</b>	<b>12,876</b>					<b>15,293</b>			

**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

	43-44	44-45	45-46	46-47	47-48	48-49	49-50	50-51	51-52	52-53
<b>Description</b>										
<b>Swimming Pool</b>										
Concrete Pavers - Pool Deck										
Handicap Lift								8,607		
Pool Filtration Refurbishment Allowance										
Pool Resurfacing/Tile										
Pool Starting Blocks										
Refurbishment Allowance - Slide Tower Frame					6,850					8,136
Shade Structure Frame										
Slide Refurbishment Allowance	39,796								52,403	
Starting Blocks									31,442	
<b>Swimming Pool Total:</b>	<b>39,796</b>				<b>6,850</b>			<b>8,607</b>	<b>83,845</b>	<b>8,136</b>
<b>Splash Pad</b>										
Filtration Refurbishment Allowance					18,267					
Shade Structure Frame										
Splash Pad Play Equipment Allowance					11,417					
Splash Pad ReSurfacing										
<b>Splash Pad Total:</b>					<b>29,683</b>					
<b>Operating Expense</b>										
Flooring - Community Room	<i>Unfunded</i>									
Park Benches	<i>Unfunded</i>									
Picnic Tables	<i>Unfunded</i>									
Playground Mulch/Carpet	<i>Unfunded</i>									
Pool Pumps/Equip Partial Replace	<i>Unfunded</i>									
Pool/Patio Furniture Partial Replace	<i>Unfunded</i>									
Sand Volleyball Court/Nets	<i>Unfunded</i>									
Shade Structures - Tennis Courts	<i>Unfunded</i>									
Soccer Goals & Nets	<i>Unfunded</i>									
Splash Pad - Pumps/Equip Partial Replacement	<i>Unfunded</i>									
<b>Components Not Included</b>										
Building Foundations/Frames	<i>Unfunded</i>									
Pool Shell	<i>Unfunded</i>									



**Sampson Creek Community Development District  
Income & Expense Spreadsheet**

<b>Description</b>	<b>43-44</b>	<b>44-45</b>	<b>45-46</b>	<b>46-47</b>	<b>47-48</b>	<b>48-49</b>	<b>49-50</b>	<b>50-51</b>	<b>51-52</b>	<b>52-53</b>
<i>Components Not Included continued...</i>										
Stormwater Pond Bank Rebuilding	<i>Unfunded</i>									
Stormwater Pond Dredging	<i>Unfunded</i>									
Stormwater Pond Structures/Pipe	<i>Unfunded</i>									
Utility Lines	<i>Unfunded</i>									
<b>Year Total:</b>	<b>127,346</b>	<b>49,946</b>	<b>128,488</b>	<b>219,411</b>	<b>307,578</b>	<b>73,733</b>	<b>173,009</b>	<b>84,554</b>	<b>671,719</b>	<b>135,485</b>

**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<b>Replacement Year 23-24</b>	
<b>Landscaping &amp; Irrigation</b>	
Irrigation Pumps/Equip. Partial Allowance	8,000
Landscaping Replacement Allowance	8,000
<b>Painting</b>	
Amenity Exterior	11,106
<b>Playground</b>	
Wood Playground Equipment Refurbishment	6,000
<b>Total for 2023 - 2024</b>	<b>\$33,106</b>
<b>Replacement Year 24-25</b>	
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	8,280
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	4,140
<b>Mechanical Systems</b>	
Heat Pump 2	8,280
Heat Pump 3	11,592
<b>Basketball Courts</b>	
Asphalt Resurfacing (Color Coat)	6,471
<b>Total for 2024 - 2025</b>	<b>\$38,763</b>
<b>Replacement Year 25-26</b>	
<b>Site Concrete</b>	
Concrete Curb & Gutter Allowance	8,570
Concrete Sidewalk Allowance	8,570
<b>Site Lighting</b>	
Light Bollards - Parking Lot	5,999
Light Poles - Parking Lot	25,709
<b>Fencing/Gates/Access Control</b>	
Access Control Allowance	5,356
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	8,570
<b>Roofing</b>	
Asphalt Shingles - Original Buildings	33,508

**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 25-26 continued...</i>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	4,285
<b>Mechanical Systems</b>	
Heat Pump 1	8,570
<b>Tennis Courts</b>	
Asphalt Court Resurfacing (Color Coat)	30,508
<b>Total for 2025 - 2026</b>	<b><u>\$139,645</u></b>
 <b>Replacement Year 26-27</b>	
<b>Misc. Site Components</b>	
Monument Sign Refurbishment Allowance	13,305
<b>Stormwater System</b>	
Retention Pond Repair Allowance	33,262
Street Drainage System Allowance	33,262
<b>Parking Lot Resurfacing</b>	
Asphalt Resurfacing 40% - Parking Lot	92,554
<b>Site Lighting</b>	
Light Poles - Pool	29,492
Light Poles - Tennis Courts	67,854
<b>Fencing/Gates/Access Control</b>	
Aluminum Fencing - Pool	41,118
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	8,870
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	4,435
<b>Playground</b>	
Play Equipment Allowance	44,349
Wood Playground Equipment Refurbishment	6,652
<b>Swimming Pool</b>	
Pool Starting Blocks	13,305
Starting Blocks	13,305
<b>Total for 2026 - 2027</b>	<b><u>\$401,760</u></b>

**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<b>Replacement Year 27-28</b>	
<b>Site Lighting</b>	
Intersection Light Poles	82,622
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	9,180
<b>Building Components</b>	
Refurbishment Allowance - Pool Restrooms	68,851
<b>Furniture Fixtures &amp; Equipment</b>	
Audio System	4,590
Fitness Equipment Annual Allowance	4,590
<b>Swimming Pool</b>	
Refurbishment Allowance - Slide Tower Frame	3,443
Slide Refurbishment Allowance	22,950
<b>Splash Pad</b>	
Splash Pad Play Equipment Allowance	5,738
<b>Total for 2027 - 2028</b>	<b>\$201,964</b>
<b>Replacement Year 28-29</b>	
<b>Site Concrete</b>	
Concrete Curb & Gutter Allowance	9,501
Concrete Sidewalk Allowance	9,501
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	9,501
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	4,751
<b>Basketball Courts</b>	
Basketball Poles & Goals	14,252
<b>Swimming Pool</b>	
Shade Structure Frame	14,252
<b>Total for 2028 - 2029</b>	<b>\$61,760</b>
<b>Replacement Year 29-30</b>	
<b>Misc. Site Components</b>	
Wood Bridge Refurbishment Allowance	29,502

**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 29-30 continued...</i>	
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	9,834
<b>Furniture Fixtures &amp; Equipment</b>	
Camera System Allowances	14,751
Fitness Equipment Annual Allowance	4,917
<b>Playground</b>	
Wood Playground Equipment Refurbishment	7,376
<b>Basketball Courts</b>	
Asphalt Resurfacing (Color Coat)	7,686
<b>Swimming Pool</b>	
Pool Resurfacing/Tile	342,225
<b>Splash Pad</b>	
Splash Pad ReSurfacing	48,679
<b>Total for 2029 - 2030</b>	<b>\$464,969</b>
 <b>Replacement Year 30-31</b>	
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	10,178
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	5,089
<b>Painting</b>	
Slide Tower Support Structure	2,361
<b>Swimming Pool</b>	
Handicap Lift	4,326
<b>Total for 2030 - 2031</b>	<b>\$21,954</b>
 <b>Replacement Year 31-32</b>	
<b>Misc. Site Components</b>	
Street Signage Allowance	22,122
<b>Site Concrete</b>	
Concrete Curb & Gutter Allowance	10,534
Concrete Sidewalk Allowance	10,534
<b>Fencing/Gates/Access Control</b>	
Aluminum Fence - Basketball Court	7,411

**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<b><i>Replacement Year 31-32 continued...</i></b>	
Chain Link Fence - Tennis Courts	42,454
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	10,534
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	5,267
<b>Painting</b>	
Amenity Exterior	14,624
<b>Swimming Pool</b>	
Pool Filtration Refurbishment Allowance	39,504
<b>Total for 2031 - 2032</b>	<b>\$162,987</b>
 <b>Replacement Year 32-33</b>	
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	10,903
<b>Building Components</b>	
Vinyl Flooring - Aerobics Room	7,033
<b>Roofing</b>	
Asphalt Shingles - Fitness Center	18,808
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	5,452
<b>Playground</b>	
Wood Playground Equipment Refurbishment	8,177
<b>Swimming Pool</b>	
Refurbishment Allowance - Slide Tower Frame	4,089
<b>Total for 2032 - 2033</b>	<b>\$54,461</b>
 <b>Replacement Year 33-34</b>	
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	11,285
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	5,642
<b>Tennis Courts</b>	
Asphalt Court Resurfacing (Color Coat)	40,174
<b>Total for 2033 - 2034</b>	<b>\$57,101</b>

**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<b>Replacement Year 34-35</b>	
<b>Site Concrete</b>	
Concrete Curb & Gutter Allowance	11,680
Concrete Sidewalk Allowance	11,680
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	11,680
<b>Building Components</b>	
Wood Cabinets & Stone Top - Community Room	4,672
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	5,840
<b>Basketball Courts</b>	
Asphalt Resurfacing (Color Coat)	9,128
<b>Total for 2034 - 2035</b>	<b>\$54,679</b>
<b>Replacement Year 35-36</b>	
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	12,089
<b>Furniture Fixtures &amp; Equipment</b>	
Audio System	6,044
Fitness Equipment Annual Allowance	6,044
<b>Playground</b>	
Wood Playground Equipment Refurbishment	9,066
<b>Swimming Pool</b>	
Slide Refurbishment Allowance	30,221
<b>Total for 2035 - 2036</b>	<b>\$63,465</b>
<b>Replacement Year 36-37</b>	
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	12,512
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	6,256
<b>Mechanical Systems</b>	
Heat Pump 2	12,512
Heat Pump 3	17,516

**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 36-37 continued...</i>	
<b>Playground</b>	
Shade Structure Frame	9,822
<b>Basketball Courts</b>	
Basketball Court Replacement	53,950
<b>Swimming Pool</b>	
Concrete Pavers - Pool Deck	168,532
<b>Total for 2036 - 2037</b>	<b>\$281,099</b>
 <b>Replacement Year 37-38</b>	
<b>Site Concrete</b>	
Concrete Curb & Gutter Allowance	12,950
Concrete Sidewalk Allowance	12,950
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	12,950
<b>Building Components</b>	
Exterior Door Allowance	12,950
<b>Furniture Fixtures &amp; Equipment</b>	
Camera System Allowances	19,424
Fitness Equipment Annual Allowance	6,475
<b>Mechanical Systems</b>	
Heat Pump 1	12,950
<b>Swimming Pool</b>	
Refurbishment Allowance - Slide Tower Frame	4,856
<b>Splash Pad</b>	
Splash Pad Play Equipment Allowance	8,093
<b>Total for 2037 - 2038</b>	<b>\$103,596</b>
 <b>Replacement Year 38-39</b>	
<b>Misc. Site Components</b>	
Monument Sign Refurbishment Allowance	20,104
<b>Landscaping &amp; Irrigation</b>	
Irrigation Pumps/Equip. Partial Allowance	13,403
Landscaping Replacement Allowance	13,403



**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 38-39 continued...</i>	
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	6,701
<b>Painting</b>	
Slide Tower Support Structure	3,109
<b>Playground</b>	
Wood Playground Equipment Refurbishment	10,052
<b>Total for 2038 - 2039</b>	<b>\$66,773</b>
 <b>Replacement Year 39-40</b>	
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	13,872
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	6,936
Pool/Patio Furniture Full Replace Allowance	86,699
<b>Painting</b>	
Amenity Exterior	19,258
<b>Basketball Courts</b>	
Asphalt Resurfacing (Color Coat)	10,842
<b>Total for 2039 - 2040</b>	<b>\$137,606</b>
 <b>Replacement Year 40-41</b>	
<b>Street Resurfacing</b>	
Asphalt Mill/Overlay	2,502,622
<b>Site Concrete</b>	
Concrete Curb & Gutter Allowance	14,357
Concrete Sidewalk Allowance	14,357
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	14,357
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	7,179
<b>Total for 2040 - 2041</b>	<b>\$2,552,873</b>
 <b>Replacement Year 41-42</b>	
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	14,860

**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<b><i>Replacement Year 41-42 continued...</i></b>	
<b>Roofing</b>	
Asphalt Shingles - Slide Tower	11,702
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	7,430
<b>Tennis Courts</b>	
Asphalt Court Resurfacing (Color Coat)	52,901
Tennis Court Replacement	190,207
<b>Playground</b>	
Play Equipment Allowance	74,300
Wood Playground Equipment Refurbishment	11,145
<b>Swimming Pool</b>	
Pool Resurfacing/Tile	517,125
Pool Starting Blocks	22,290
<b>Splash Pad</b>	
Splash Pad ReSurfacing	73,557
<b>Total for 2041 - 2042</b>	<b><u>\$975,516</u></b>
<b>Replacement Year 42-43</b>	
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	15,380
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	7,690
<b>Swimming Pool</b>	
Refurbishment Allowance - Slide Tower Frame	5,768
<b>Splash Pad</b>	
Shade Structure Frame	23,070
<b>Total for 2042 - 2043</b>	<b><u>\$51,908</u></b>
<b>Replacement Year 43-44</b>	
<b>Site Concrete</b>	
Concrete Curb & Gutter Allowance	15,918
Concrete Sidewalk Allowance	15,918
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	15,918

**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 43-44 continued...</i>	
<b>Furniture Fixtures &amp; Equipment</b>	
Audio System	7,959
Fitness Equipment Annual Allowance	7,959
<b>Basketball Courts</b>	
Basketball Poles & Goals	23,877
<b>Swimming Pool</b>	
Slide Refurbishment Allowance	39,796
<b>Total for 2043 - 2044</b>	<b>\$127,346</b>
 <b>Replacement Year 44-45</b>	
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	16,475
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	8,238
<b>Playground</b>	
Wood Playground Equipment Refurbishment	12,357
<b>Basketball Courts</b>	
Asphalt Resurfacing (Color Coat)	12,876
<b>Total for 2044 - 2045</b>	<b>\$49,946</b>
 <b>Replacement Year 45-46</b>	
<b>Fencing/Gates/Access Control</b>	
Access Control Allowance	10,658
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	17,052
<b>Roofing</b>	
Asphalt Shingles - Original Buildings	66,674
<b>Furniture Fixtures &amp; Equipment</b>	
Camera System Allowances	25,578
Fitness Equipment Annual Allowance	8,526
<b>Total for 2045 - 2046</b>	<b>\$128,488</b>
 <b>Replacement Year 46-47</b>	
<b>Stormwater System</b>	
Retention Pond Repair Allowance	66,183

**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<b><i>Replacement Year 46-47 continued...</i></b>	
Street Drainage System Allowance	66,183
<b>Site Concrete</b>	
Concrete Curb & Gutter Allowance	17,649
Concrete Sidewalk Allowance	17,649
<b>Site Lighting</b>	
Light Bollards - Tennis Court Walk	21,179
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	17,649
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	8,824
<b>Painting</b>	
Slide Tower Support Structure	4,095
<b>Total for 2046 - 2047</b>	<b>\$219,411</b>
 <b>Replacement Year 47-48</b>	
<b>Site Lighting</b>	
Light Bollards - Parking Lot	12,787
Light Poles - Parking Lot	54,800
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	18,267
<b>Building Components</b>	
Refurbishment Allowance - Pool Restrooms	137,000
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	9,133
<b>Painting</b>	
Amenity Exterior	25,359
<b>Playground</b>	
Wood Playground Equipment Refurbishment	13,700
<b>Swimming Pool</b>	
Refurbishment Allowance - Slide Tower Frame	6,850
<b>Splash Pad</b>	
Filtration Refurbishment Allowance	18,267
Splash Pad Play Equipment Allowance	11,417
<b>Total for 2047 - 2048</b>	<b>\$307,578</b>

**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<b>Replacement Year 48-49</b>	
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	18,906
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	9,453
<b>Mechanical Systems</b>	
Heat Pump 2	18,906
Heat Pump 3	26,468
<b>Total for 2048 - 2049</b>	<b>\$73,733</b>
<b>Replacement Year 49-50</b>	
<b>Site Concrete</b>	
Concrete Curb & Gutter Allowance	19,568
Concrete Sidewalk Allowance	19,568
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	19,568
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	9,784
<b>Mechanical Systems</b>	
Heat Pump 1	19,568
<b>Tennis Courts</b>	
Asphalt Court Resurfacing (Color Coat)	69,661
<b>Basketball Courts</b>	
Asphalt Resurfacing (Color Coat)	15,293
<b>Total for 2049 - 2050</b>	<b>\$173,009</b>
<b>Replacement Year 50-51</b>	
<b>Misc. Site Components</b>	
Monument Sign Refurbishment Allowance	30,379
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	20,253
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	10,126
<b>Playground</b>	
Wood Playground Equipment Refurbishment	15,189

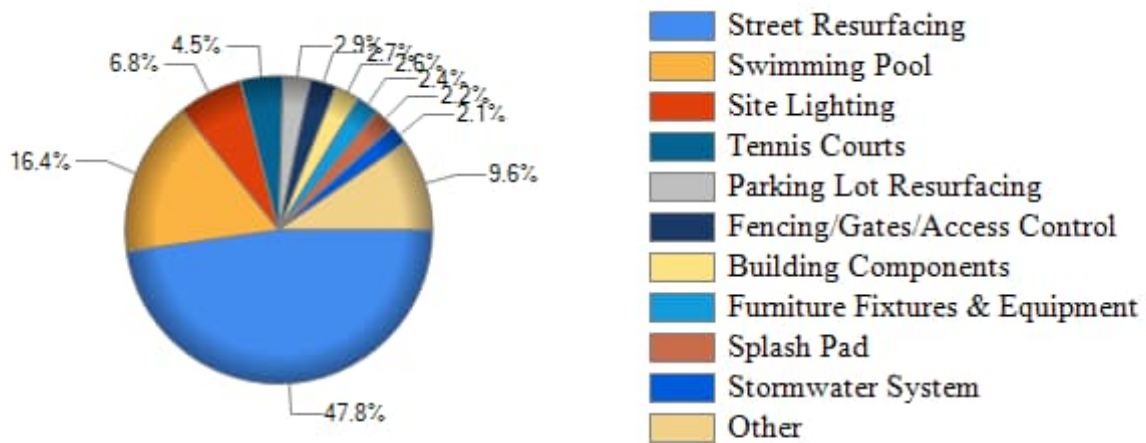
**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 50-51 continued...</i>	
<b>Swimming Pool</b>	
Handicap Lift	8,607
<b>Total for 2050 - 2051</b>	<b>\$84,554</b>
 <b>Replacement Year 51-52</b>	
<b>Parking Lot Resurfacing</b>	
Asphalt Resurfacing 40% - Parking Lot	218,728
<b>Site Lighting</b>	
Light Poles - Pool	69,697
Light Poles - Tennis Courts	160,355
<b>Fencing/Gates/Access Control</b>	
Aluminum Fencing - Pool	97,172
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	20,961
<b>Furniture Fixtures &amp; Equipment</b>	
Audio System	10,481
Fitness Equipment Annual Allowance	10,481
<b>Swimming Pool</b>	
Slide Refurbishment Allowance	52,403
Starting Blocks	31,442
<b>Total for 2051 - 2052</b>	<b>\$671,719</b>
 <b>Replacement Year 52-53</b>	
<b>Site Concrete</b>	
Concrete Curb & Gutter Allowance	21,695
Concrete Sidewalk Allowance	21,695
<b>Landscaping &amp; Irrigation</b>	
Landscaping Replacement Allowance	21,695
<b>Building Components</b>	
Vinyl Flooring - Aerobics Room	13,993
<b>Roofing</b>	
Asphalt Shingles - Fitness Center	37,424
<b>Furniture Fixtures &amp; Equipment</b>	
Fitness Equipment Annual Allowance	10,848

**Sampson Creek Community Development District  
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 52-53 continued...</i>	
<b>Swimming Pool</b>	
Refurbishment Allowance - Slide Tower Frame	8,136
<b>Total for 2052 - 2053</b>	<b><u>\$135,485</u></b>

## Asset Current Cost by Category





## Sampson Creek Community Development District Component Inventory

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
<b>Misc. Site Components</b>								
Monument Sign Refurbishment Allowance	2015	26-27	12	0	3	1 Lump Sum	12,000.00	12,000
Street Signage Allowance	2002	31-32	25	5	8	14 Each	1,200.00	16,800
Wood Bridge Refurbishment Allowance	2002	29-30	25	3	6	1 Lump Sum	24,000.00	<u>24,000</u>
Misc. Site Components - Total								\$52,800
<b>Stormwater System</b>								
Retention Pond Repair Allowance	2002	26-27	20	5	3	1 Each	30,000.00	30,000
Street Drainage System Allowance	2002	26-27	20	5	3	1 Lump Sum	30,000.00	<u>30,000</u>
Stormwater System - Total								\$60,000
<b>Street Resurfacing</b>								
Asphalt Mill/Overlay	2020	40-41	20	0	17	108,943 Square Yards	12.80	<u>1,394,470</u>
Street Resurfacing - Total								\$1,394,470
<b>Site Concrete</b>								
Concrete Curb & Gutter Allowance	2023	25-26	3	0	2	1 Lump Sum	8,000.00	8,000
Concrete Sidewalk Allowance	2023	25-26	3	0	2	1 Lump Sum	8,000.00	<u>8,000</u>
Site Concrete - Total								\$16,000
<b>Parking Lot Resurfacing</b>								
Asphalt Resurfacing 40% - Parking Lot	2002	26-27	25	0	3	5,153 Square Yards	16.20	<u>83,479</u>
Parking Lot Resurfacing - Total								\$83,479
<b>Site Lighting</b>								
Intersection Light Poles	2002	27-28	26	0	4	18 Each	4,000.00	72,000
Light Bollards - Parking Lot	2002	25-26	22	2	2	10 Each	1,400.00@ 40%	5,600
Light Bollards - Tennis Court Walk	2021	46-47	25	0	23	8 Each	1,200.00	9,600
Light Poles - Parking Lot	2002	25-26	22	2	2	20 Each	3,000.00@ 40%	24,000
Light Poles - Pool	2002	26-27	25	0	3	7 Each	3,800.00	26,600
Light Poles - Tennis Courts	2002	26-27	25	0	3	18 Each	3,400.00	<u>61,200</u>
Site Lighting - Total								\$199,000
<b>Fencing/Gates/Access Control</b>								
Access Control Allowance	2002	25-26	20	4	2	1 Each	5,000.00	5,000
Aluminum Fence - Basketball Court	2002	31-32	30	0	8	134 Linear Feet	42.00	5,628
Aluminum Fencing - Pool	2002	26-27	25	0	3	883 LFT	42.00	37,086
Chain Link Fence - Tennis Courts	2002	31-32	30	0	8	1,040 Linear Feet	31.00	<u>32,240</u>
Fencing/Gates/Access Control - Total								\$79,954
<b>Landscaping &amp; Irrigation</b>								
Irrigation Pumps/Equip. Partial Allowance	2002	23-24	15	0	0	1 Lump Sum	8,000.00	8,000
Landscaping Replacement Allowance	2018	23-24	1	0	0	1 Lump Sum	8,000.00	<u>8,000</u>
Landscaping & Irrigation - Total								\$16,000

## Sampson Creek Community Development District Component Inventory

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
<b>Building Components</b>								
Exterior Door Allowance	2012	37-38	25	0	14	1 Lump Sum	8,000.00	8,000
Refurbishment Allowance - Pool Restrooms	2002	27-28	20	6	4	1 Lump Sum	60,000.00	60,000
Vinyl Flooring - Aerobics Room	2012	32-33	20	0	9	600 Square Feet	8.60	5,160
Wood Cabinets & Stone Top - Community ..	2012	34-35	20	2	11	8 Linear Feet	400.00	3,200
Building Components - Total								<u>\$76,360</u>
<b>Roofing</b>								
Asphalt Shingles - Fitness Center	2012	32-33	20	0	9	30 Squares	460.00	13,800
Asphalt Shingles - Original Buildings	2002	25-26	20	4	2	68 Squares	460.00	31,280
Asphalt Shingles - Slide Tower	2022	41-42	20	0	18	9 Squares	700.00	6,300
Roofing - Total								<u>\$51,380</u>
<b>Furniture Fixtures &amp; Equipment</b>								
Audio System	2020	27-28	8	0	4	1 Lump Sum	4,000.00	4,000
Camera System Allowances	2022	29-30	8	0	6	1 Lump Sum	12,000.00	12,000
Fitness Equipment Annual Allowance	2023	24-25	1	1	1	1 Lump Sum	4,000.00	4,000
Pool/Patio Furniture Full Replace Allowance	2015	39-40	25	0	16	1 Lump Sum	50,000.00	50,000
Furniture Fixtures & Equipment - Total								<u>\$70,000</u>
<b>Painting</b>								
Amenity Exterior	2012	23-24	8	0	0	6,170 Square Feet	1.80	11,106
Slide Tower Support Structure	2023	30-31	8	0	7	1 Lump Sum	1,856.00	1,856
Painting - Total								<u>\$12,962</u>
<b>Mechanical Systems</b>								
Heat Pump 1	2013	25-26	12	0	2	5 Tons	1,600.00	8,000
Heat Pump 2	2012	24-25	12	0	1	5 Tons	1,600.00	8,000
Heat Pump 3	2012	24-25	12	0	1	7 Tons	1,600.00	11,200
Mechanical Systems - Total								<u>\$27,200</u>
<b>Tennis Courts</b>								
Asphalt Court Resurfacing (Color Coat)	2018	25-26	8	0	2	3,200 Square Yards	8.90	28,480
Tennis Court Replacement	2002	41-42	40	0	18	3,200 Square Yards	32.00	102,400
Tennis Courts - Total								<u>\$130,880</u>
<b>Playground</b>								
Play Equipment Allowance	2012	26-27	15	0	3	1 Lump Sum	40,000.00	40,000
Shade Structure Frame	2012	36-37	25	0	13	1 Each	6,280.00	6,280
Wood Playground Equipment Refurbishment	2015	23-24	3	0	0	1 Lump Sum	6,000.00	6,000
Playground - Total								<u>\$52,280</u>
<b>Basketball Courts</b>								
Asphalt Resurfacing (Color Coat)	2020	24-25	5	0	1	1,078 Square Yards	5.80	6,252

## Sampson Creek Community Development District Component Inventory

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
<i>Basketball Courts continued...</i>								
Basketball Court Replacement	2002	36-37	35	0	13	1,078 Square Yards	32.00	34,496
Basketball Poles & Goals	2012	28-29	15	2	5	4 Each	3,000.00	<u>12,000</u>
Basketball Courts - Total								\$52,748
<b>Swimming Pool</b>								
Concrete Pavers - Pool Deck	2002	36-37	35	0	13	13,470 Square Feet	8.00	107,760
Handicap Lift	2011	30-31	20	0	7	1 Each	3,400.00	3,400
Pool Filtration Refurbishment Allowance	2002	31-32	30	0	8	1 Lump Sum	30,000.00	30,000
Pool Resurfacing/Tile	2018	29-30	12	0	6	8,700 Square Feet	32.00	278,400
Pool Starting Blocks	2002	26-27	15	10	3	6 Each	2,000.00	12,000
Refurbishment Allowance - Slide Tower Fra..	2022	27-28	5	0	4	1 Each	3,000.00	3,000
Shade Structure Frame	2002	28-29	25	2	5	2 Each	6,000.00	12,000
Slide Refurbishment Allowance	2020	27-28	8	0	4	1 Lump Sum	20,000.00	20,000
Starting Blocks	2002	26-27	25	0	3	6 Each	2,000.00	<u>12,000</u>
Swimming Pool - Total								\$478,560
<b>Splash Pad</b>								
Filtration Refurbishment Allowance	2018	47-48	30	0	24	1 Lump Sum	8,000.00	8,000
Shade Structure Frame	2018	42-43	25	0	19	2 Each	6,000.00	12,000
Splash Pad Play Equipment Allowance	2018	27-28	10	0	4	1 Lump Sum	5,000.00	5,000
Splash Pad ReSurfacing	2018	29-30	12	0	6	1,800 Square Feet	22.00	<u>39,600</u>
Splash Pad - Total								\$64,600
<b>Operating Expense</b>								
Flooring - Community Room	<i>Unfunded</i>							
Park Benches	<i>Unfunded</i>							
Picnic Tables	<i>Unfunded</i>							
Playground Mulch/Carpet	<i>Unfunded</i>							
Pool Pumps/Equip Partial Replace	<i>Unfunded</i>							
Pool/Patio Furniture Partial Replace	<i>Unfunded</i>							
Sand Volleyball Court/Nets	<i>Unfunded</i>							
Shade Structures - Tennis Courts	<i>Unfunded</i>							
Soccer Goals & Nets	<i>Unfunded</i>							
Splash Pad - Pumps/Equip Partial Replacem..	<i>Unfunded</i>							
Operating Expense - Total								
<b>Components Not Included</b>								
Building Foundations/Frames	<i>Unfunded</i>							
Pool Shell	<i>Unfunded</i>							
Stormwater Pond Bank Rebuilding	<i>Unfunded</i>							
Stormwater Pond Dredging	<i>Unfunded</i>							
Stormwater Pond Structures/Pipe	<i>Unfunded</i>							
Utility Lines	<i>Unfunded</i>							
Components Not Included - Total								
Total Asset Summary								<u>\$2,918,673</u>

**Sampson Creek Community Development District  
Component Detail Index**

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<b>Misc. Site Components</b>			
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1027	Street Signage Allowance	31-32	5-7
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<b>Stormwater System</b>			
1085	Retention Pond Repair Allowance	26-27	5-9
1084	Street Drainage System Allowance	26-27	5-9
<b>Street Resurfacing</b>			
1075	Asphalt Mill/Overlay	40-41	5-10
<b>Site Concrete</b>			
1083	Concrete Curb & Gutter Allowance	25-26	5-11
1082	Concrete Sidewalk Allowance	25-26	5-11
<b>Parking Lot Resurfacing</b>			
1022	Asphalt Resurfacing 40% - Parking Lot	26-27	5-12
<b>Site Lighting</b>			
1029	Intersection Light Poles	27-28	5-13
1023	Light Bollards - Parking Lot	25-26	5-13
1051	Light Bollards - Tennis Court Walk	46-47	5-13
1024	Light Poles - Parking Lot	25-26	5-14
1008	Light Poles - Pool	26-27	5-14
1055	Light Poles - Tennis Courts	26-27	5-15
<b>Fencing/Gates/Access Control</b>			
1041	Access Control Allowance	25-26	5-16
1090	Aluminum Fence - Basketball Court	31-32	5-16
1009	Aluminum Fencing - Pool	26-27	5-16
1052	Chain Link Fence - Tennis Courts	31-32	5-17
<b>Landscaping &amp; Irrigation</b>			
1025	Irrigation Pumps/Equip. Partial Allowance	23-24	5-18
1026	Landscaping Replacement Allowance	23-24	5-18
<b>Building Components</b>			
1001	Exterior Door Allowance	37-38	5-19

**Sampson Creek Community Development District  
Component Detail Index**

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1086	Refurbishment Allowance - Pool Restrooms	27-28	5-19
1070	Vinyl Flooring - Aerobics Room	32-33	5-20
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1033	Asphalt Shingles - Fitness Center	32-33	5-22
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1032	Asphalt Shingles - Slide Tower	41-42	5-23
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1035	Fitness Equipment Annual Allowance	24-25	5-24
1093	Pool/Patio Furniture Full Replace Allowance	39-40	5-24
<b>Painting</b>			
1046	Amenity Exterior	23-24	5-26
1047	Slide Tower Support Structure	30-31	5-26
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1048	Heat Pump 1	25-26	5-27
1050	Heat Pump 2	24-25	5-27
1049	Heat Pump 3	24-25	5-27
<b>Tennis Courts</b>			
1053	Asphalt Court Resurfacing (Color Coat)	25-26	5-28
1097	Tennis Court Replacement	41-42	5-28
<b>Playground</b>			
1062	Play Equipment Allowance	26-27	5-29
1059	Shade Structure Frame	36-37	5-29
1064	Wood Playground Equipment Refurbishment	23-24	5-30
<b>Basketball Courts</b>			
1057	Asphalt Resurfacing (Color Coat)	24-25	5-31
1099	Basketball Court Replacement	36-37	5-31
1058	Basketball Poles & Goals	28-29	5-32

**Sampson Creek Community Development District  
Component Detail Index**

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1020	Refurbishment Allowance - Slide Tower Frame	27-28	5-35
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1088	Splash Pad Play Equipment Allowance	27-28	5-39
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1034	Pool/Patio Furniture Partial Replace	23-24	5-43
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1065	Soccer Goals & Nets	23-24	5-44
1096	Splash Pad - Pumps/Equip Partial Replacement	23-24	5-45
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1100	Pool Shell	23-24	5-46
1104	Stormwater Pond Bank Rebuilding	23-24	5-46
1103	Stormwater Pond Dredging	23-24	5-46
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1102	Utility Lines	23-24	5-47
Total Funded Assets		58	
Total Unfunded Assets		<u>16</u>	
Total Assets		74	

**Sampson Creek Community Development District  
Component Detail**

**Monument Sign Refurbishment Allowance - 2026**

Asset ID	1030	1 Lump Sum	@ \$12,000.00
		Asset Actual Cost	\$12,000.00
		Percent Replacement	100%
Category Misc. Site Components		Future Cost	\$13,304.61
Placed in Service	June 2015		
Useful Life	12		
Replacement Year	26-27		
Remaining Life	3		



**Street Signage Allowance - 2031**

Asset ID	1027	14 Each	@ \$1,200.00
		Asset Actual Cost	\$16,800.00
		Percent Replacement	100%
Category Misc. Site Components		Future Cost	\$22,122.39
Placed in Service	May 2002		
Useful Life	25		
Adjustment	5		
Replacement Year	31-32		
Remaining Life	8		

**Sampson Creek Community Development District  
Component Detail**

**Wood Bridge Refurbishment Allowance - 2029**

Asset ID	1028	1 Lump Sum	@ \$24,000.00
		Asset Actual Cost	\$24,000.00
		Percent Replacement	100%
Category Misc. Site Components		Future Cost	\$29,502.13
Placed in Service	May 2002		
Useful Life	25		
Adjustment	3		
Replacement Year	29-30		
Remaining Life	6		



**Sampson Creek Community Development District  
Component Detail**

**Retention Pond Repair Allowance - 2026**

Asset ID	1085	1 Each	@ \$30,000.00
		Asset Actual Cost	\$30,000.00
		Percent Replacement	100%
Category	Stormwater System	Future Cost	\$33,261.54
Placed in Service	May 2002		
Useful Life	20		
Adjustment	5		
Replacement Year	26-27		
Remaining Life	3		

Included in this allowance is general repair of structures and necessary cleaning not included in the operational budget.

**Street Drainage System Allowance - 2026**

Asset ID	1084	1 Lump Sum	@ \$30,000.00
		Asset Actual Cost	\$30,000.00
		Percent Replacement	100%
Category	Stormwater System	Future Cost	\$33,261.54
Placed in Service	May 2002		
Useful Life	20		
Adjustment	5		
Replacement Year	26-27		
Remaining Life	3		

The majority of the storm water drainage system is composed of concrete pipe with a useful life that exceeds this report. We have included an allowance for repairs that may occur such as separation of pipe and structure due to erosion of the surrounding soil.

**Sampson Creek Community Development District  
Component Detail**

<b>Asphalt Mill/Overlay - 2040</b>		108,943 Square Yards	@ \$12.80
Asset ID	1075	Asset Actual Cost	\$1,394,470.40
		Percent Replacement	100%
Category	Street Resurfacing	Future Cost	\$2,502,621.93
Placed in Service	October 2020		
Useful Life	20		
Replacement Year	40-41		
Remaining Life	17		

**Sampson Creek Community Development District  
Component Detail**

**Concrete Curb & Gutter Allowance - 2025**

Asset ID	1083	1 Lump Sum	@ \$8,000.00
		Asset Actual Cost	\$8,000.00
		Percent Replacement	100%
Category	Site Concrete	Future Cost	\$8,569.80
Placed in Service	May 2023		
Useful Life	3		
Replacement Year	25-26		
Remaining Life	2		

CDD has 82,778 LFT of concrete gutter supporting street drainage. Some will be replace at the time of street resurfacing.

**Concrete Sidewalk Allowance - 2025**

Asset ID	1082	1 Lump Sum	@ \$8,000.00
		Asset Actual Cost	\$8,000.00
		Percent Replacement	100%
Category	Site Concrete	Future Cost	\$8,569.80
Placed in Service	May 2023		
Useful Life	3		
Replacement Year	25-26		
Remaining Life	2		

**Sampson Creek Community Development District  
Component Detail**

**Asphalt Resurfacing 40% - Parking Lot - 2026**

Asset ID	1022	5,153 Square Yards	@ \$16.20
		Asset Actual Cost	\$83,478.60
		Percent Replacement	100%
Category	Parking Lot Resurfacing	Future Cost	\$92,554.22
Placed in Service	May 2002		
Useful Life	25		
Replacement Year	26-27		
Remaining Life	3		



Includes milling and 1-1/2" overlay. CDD has 40% cost share with Golf Club. The amount included is 100%.

**Sampson Creek Community Development District  
Component Detail**

**Intersection Light Poles - 2027**

Asset ID	1029	18 Each	@ \$4,000.00
Category	Site Lighting	Asset Actual Cost	\$72,000.00
Placed in Service	May 2002	Percent Replacement	100%
Useful Life	26	Future Cost	\$82,621.66
Replacement Year	27-28		
Remaining Life	4		

**Light Bollards - Parking Lot - 2025**

Asset ID	1023	10 Each	@ \$1,400.00
Category	Site Lighting	Asset Actual Cost	\$5,600.00
Placed in Service	May 2002	Percent Replacement	40%
Useful Life	22	Future Cost	\$5,998.86
Adjustment	2		
Replacement Year	25-26		
Remaining Life	2		

CDD has 40% cost share with Golf Club.

**Light Bollards - Tennis Court Walk - 2046**

Asset ID	1051	8 Each	@ \$1,200.00
Category	Site Lighting	Asset Actual Cost	\$9,600.00
Placed in Service	December 2021	Percent Replacement	100%
Useful Life	25	Future Cost	\$21,178.70
Replacement Year	46-47		
Remaining Life	23		

# Sampson Creek Community Development District Component Detail

*Light Bollards - Tennis Court Walk continued...*



## Light Poles - Parking Lot - 2025

Asset ID	1024	20 Each	@ \$3,000.00
Category	Site Lighting	Asset Actual Cost	\$24,000.00
Placed in Service	May 2002	Percent Replacement	40%
Useful Life	22	Future Cost	\$25,709.40
Adjustment	2		
Replacement Year	25-26		
Remaining Life	2		

CDD has 40% cost share with Golf Club.

## Light Poles - Pool - 2026

Asset ID	1008	7 Each	@ \$3,800.00
Category	Site Lighting	Asset Actual Cost	\$26,600.00
Placed in Service	May 2002	Percent Replacement	100%
Useful Life	25	Future Cost	\$29,491.90
Adjustment			
Replacement Year	26-27		
Remaining Life	3		

# Sampson Creek Community Development District Component Detail

*Light Poles - Pool continued...*



## Light Poles - Tennis Courts - 2026

Asset ID	1055	18 Each	@ \$3,400.00
Category	Site Lighting	Asset Actual Cost	\$61,200.00
Placed in Service	May 2002	Percent Replacement	100%
Useful Life	25	Future Cost	\$67,853.53
Replacement Year	26-27		
Remaining Life	3		



**Sampson Creek Community Development District  
Component Detail**

**Access Control Allowance - 2025**

Asset ID	1041	1 Each	@ \$5,000.00
Asset Name	Fencing/Gates/Access Control	Asset Actual Cost	\$5,000.00
Placed in Service	May 2002	Percent Replacement	100%
Useful Life	20	Future Cost	\$5,356.12
Adjustment	4		
Replacement Year	25-26		
Remaining Life	2		

**Aluminum Fence - Basketball Court - 2031**

Asset ID	1090	134 Linear Feet	@ \$42.00
Asset Name	Fencing/Gates/Access Control	Asset Actual Cost	\$5,628.00
Placed in Service	May 2002	Percent Replacement	100%
Useful Life	30	Future Cost	\$7,411.00
Replacement Year	31-32		
Remaining Life	8		



**Aluminum Fencing - Pool - 2026**

Asset ID	1009	883 LFT	@ \$42.00
Asset Name	Fencing/Gates/Access Control	Asset Actual Cost	\$37,086.00
Placed in Service	May 2002	Percent Replacement	100%
Useful Life	25	Future Cost	\$41,117.91
Replacement Year	26-27		
Remaining Life	3		



## Sampson Creek Community Development District Component Detail

### *Aluminum Fencing - Pool continued...*



Fencing inventory includes aluminum fence located at perimeter of pool wading pool, slide structure and pool equipment area.

### Chain Link Fence - Tennis Courts - 2031

Asset ID	1052	1,040 Linear Feet	@ \$31.00
Category	Fencing/Gates/Access Control	Asset Actual Cost	\$32,240.00
Placed in Service	May 2002	Percent Replacement	100%
Useful Life	30	Future Cost	\$42,453.92
Replacement Year	31-32		
Remaining Life	8		



**Sampson Creek Community Development District  
Component Detail**

**Irrigation Pumps/Equip. Partial Allowance - 2023**

Asset ID	1025	1 Lump Sum	@ \$8,000.00
		Asset Actual Cost	\$8,000.00
		Percent Replacement	100%
Category	Landscaping & Irrigation	Future Cost	\$8,000.00
Placed in Service	May 2002		
Useful Life	15		
Replacement Year	23-24		
Remaining Life	0		

Irrigation of common landscape and turf areas is provided by local utility and in some areas, water supplied by the golf club pump house. The pumps and equipment for the golf club pump system was installed in 2001 and has a useful life of 10-15 years. The cost sharing agreement between the CDD indicates the CDD is responsible for 10% of this cost but total cost is unknow. We have applied an allowance.

**Landscaping Replacement Allowance - 2023**

Asset ID	1026	1 Lump Sum	@ \$8,000.00
		Asset Actual Cost	\$8,000.00
		Percent Replacement	100%
Category	Landscaping & Irrigation	Future Cost	\$8,000.00
Placed in Service	June 2018		
Useful Life	1		
Replacement Year	23-24		
Remaining Life	0		

**Sampson Creek Community Development District  
Component Detail**

**Exterior Door Allowance - 2037**

Asset ID	1001	1 Lump Sum	@ \$8,000.00
		Asset Actual Cost	\$8,000.00
		Percent Replacement	100%
Category	Building Components	Future Cost	\$12,949.56
Placed in Service	October 2012		
Useful Life	25		
Replacement Year	37-38		
Remaining Life	14		



**Refurbishment Allowance - Pool Restrooms - 2027**

Asset ID	1086	1 Lump Sum	@ \$60,000.00
		Asset Actual Cost	\$60,000.00
		Percent Replacement	100%
Category	Building Components	Future Cost	\$68,851.38
Placed in Service	May 2002		
Useful Life	20		
Adjustment	6		
Replacement Year	27-28		
Remaining Life	4		



**Sampson Creek Community Development District  
Component Detail**

**Vinyl Flooring - Aerobics Room - 2032**

Asset ID	1070	600 Square Feet	@ \$8.60
		Asset Actual Cost	\$5,160.00
		Percent Replacement	100%
Category	Building Components	Future Cost	\$7,032.55
Placed in Service	October 2012		
Useful Life	20		
Replacement Year	32-33		
Remaining Life	9		



**Wood Cabinets & Stone Top - Community Room - 2034**

Asset ID	1071	8 Linear Feet	@ \$400.00
		Asset Actual Cost	\$3,200.00
		Percent Replacement	100%
Category	Building Components	Future Cost	\$4,671.90
Placed in Service	October 2012		
Useful Life	20		
Adjustment	2		
Replacement Year	34-35		
Remaining Life	11		

## **Sampson Creek Community Development District Component Detail**

*Wood Cabinets & Stone Top - Community Room continued...*



**Sampson Creek Community Development District  
Component Detail**

**Asphalt Shingles - Fitness Center - 2032**

Asset ID	1033	30 Squares	@ \$460.00
		Asset Actual Cost	\$13,800.00
		Percent Replacement	100%
Category	Roofing	Future Cost	\$18,807.98
Placed in Service	October 2012		
Useful Life	20		
Replacement Year	32-33		
Remaining Life	9		



**Asphalt Shingles - Original Buildings - 2025**

Asset ID	1031	68 Squares	@ \$460.00
		Asset Actual Cost	\$31,280.00
		Percent Replacement	100%
Category	Roofing	Future Cost	\$33,507.92
Placed in Service	May 2002		
Useful Life	20		
Adjustment	4		
Replacement Year	25-26		
Remaining Life	2		

# **Sampson Creek Community Development District Component Detail**

*Asphalt Shingles - Original Buildings continued...*



## **Asphalt Shingles - Slide Tower - 2041**

Asset ID	1032	9 Squares	@ \$700.00
Category	Roofing	Asset Actual Cost	\$6,300.00
Placed in Service	May 2022	Percent Replacement	100%
Useful Life	20	Future Cost	\$11,702.18
Replacement Year	41-42		
Remaining Life	18		



**Sampson Creek Community Development District  
Component Detail**

**Audio System - 2027**

Asset ID	1091	1 Lump Sum	@ \$4,000.00
		Asset Actual Cost	\$4,000.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$4,590.09
Placed in Service	May 2020		
Useful Life	8		
Replacement Year	27-28		
Remaining Life	4		

**Camera System Allowances - 2029**

Asset ID	1040	1 Lump Sum	@ \$12,000.00
		Asset Actual Cost	\$12,000.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$14,751.06
Placed in Service	May 2022		
Useful Life	8		
Replacement Year	29-30		
Remaining Life	6		

**Fitness Equipment Annual Allowance - 2024**

Asset ID	1035	1 Lump Sum	@ \$4,000.00
		Asset Actual Cost	\$4,000.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$4,140.00
Placed in Service	October 2023		
Useful Life	1		
Adjustment	1		
Replacement Year	24-25		
Remaining Life	1		

**Pool/Patio Furniture Full Replace Allowance - 2039**

Asset ID	1093	1 Lump Sum	@ \$50,000.00
		Asset Actual Cost	\$50,000.00
		Percent Replacement	100%
Category	Fixtures & Equipment	Future Cost	\$86,699.30
Placed in Service	May 2015		
Useful Life	25		
Replacement Year	39-40		
Remaining Life	16		



**Sampson Creek Community Development District  
Component Detail**

*Pool/Patio Furniture Full Replace Allowance continued...*



**Sampson Creek Community Development District  
Component Detail**

**Amenity Exterior - 2023**

Asset ID	1046	6,170 Square Feet	@ \$1.80
Category	Painting	Asset Actual Cost	\$11,106.00
Placed in Service	October 2012	Percent Replacement	100%
Useful Life	8	Future Cost	\$11,106.00
Replacement Year	23-24		
Remaining Life	0		



**Slide Tower Support Structure - 2030**

Asset ID	1047	1 Lump Sum	@ \$1,856.00
Category	Painting	Asset Actual Cost	\$1,856.00
Placed in Service	March 2023	Percent Replacement	100%
Useful Life	8	Future Cost	\$2,361.35
Replacement Year	30-31		
Remaining Life	7		



**Sampson Creek Community Development District  
Component Detail**

**Heat Pump 1 - 2025**

Asset ID	1048	5 Tons	@ \$1,600.00
Category	Mechanical Systems	Asset Actual Cost	\$8,000.00
Placed in Service	December 2013	Percent Replacement	100%
Useful Life	12	Future Cost	\$8,569.80
Replacement Year	25-26		
Remaining Life	2		

**Heat Pump 2 - 2024**

Asset ID	1050	5 Tons	@ \$1,600.00
Category	Mechanical Systems	Asset Actual Cost	\$8,000.00
Placed in Service	October 2012	Percent Replacement	100%
Useful Life	12	Future Cost	\$8,280.00
Replacement Year	24-25		
Remaining Life	1		

**Heat Pump 3 - 2024**

Asset ID	1049	7 Tons	@ \$1,600.00
Category	Mechanical Systems	Asset Actual Cost	\$11,200.00
Placed in Service	October 2012	Percent Replacement	100%
Useful Life	12	Future Cost	\$11,592.00
Replacement Year	24-25		
Remaining Life	1		

**Sampson Creek Community Development District  
Component Detail**

**Asphalt Court Resurfacing (Color Coat) - 2025**

Asset ID	1053	3,200 Square Yards	@ \$8.90
		Asset Actual Cost	\$28,480.00
		Percent Replacement	100%
Category	Tennis Courts	Future Cost	\$30,508.49
Placed in Service	July 2018		
Useful Life	8		
Replacement Year	25-26		
Remaining Life	2		



**Tennis Court Replacement - 2041**

Asset ID	1097	3,200 Square Yards	@ \$32.00
		Asset Actual Cost	\$102,400.00
		Percent Replacement	100%
Category	Tennis Courts	Future Cost	\$190,206.89
Placed in Service	July 2002		
Useful Life	40		
Replacement Year	41-42		
Remaining Life	18		



**Sampson Creek Community Development District  
Component Detail**

**Play Equipment Allowance - 2026**

Asset ID	1062	1 Lump Sum	@ \$40,000.00
Category	Playground	Asset Actual Cost	\$40,000.00
Placed in Service	May 2012	Percent Replacement	100%
Useful Life	15	Future Cost	\$44,348.71
Replacement Year	26-27		
Remaining Life	3		



**Shade Structure Frame - 2036**

Asset ID	1059	1 Each	@ \$6,280.00
Category	Playground	Asset Actual Cost	\$6,280.00
Placed in Service	August 2012	Percent Replacement	100%
Useful Life	25	Future Cost	\$9,821.64
Replacement Year	36-37		
Remaining Life	13		



**Sampson Creek Community Development District  
Component Detail**

**Wood Playground Equipment Refurbishment - 2023**

Asset ID	1064	1 Lump Sum	@ \$6,000.00
		Asset Actual Cost	\$6,000.00
		Percent Replacement	100%
Category	Playground	Future Cost	\$6,000.00
Placed in Service	May 2015		
Useful Life	3		
Replacement Year	23-24		
Remaining Life	0		



The District has elected to refurbish and not replace the wood play equipment and fencing over time. We have included an allowance for this refurbishment.

**Sampson Creek Community Development District  
Component Detail**

**Asphalt Resurfacing (Color Coat) - 2024**

Asset ID	1057	1,078 Square Yards	@ \$5.80
		Asset Actual Cost	\$6,252.40
		Percent Replacement	100%
Category	Basketball Courts	Future Cost	\$6,471.23
Placed in Service	June 2020		
Useful Life	5		
Replacement Year	24-25		
Remaining Life	1		



Courts require crack filling at this time.

**Basketball Court Replacement - 2036**

Asset ID	1099	1,078 Square Yards	@ \$32.00
		Asset Actual Cost	\$34,496.00
		Percent Replacement	100%
Category	Basketball Courts	Future Cost	\$53,950.23
Placed in Service	June 2002		
Useful Life	35		
Replacement Year	36-37		
Remaining Life	13		



# Sampson Creek Community Development District Component Detail

*Basketball Court Replacement continued...*



Courts require crack filling at this time.

## Basketball Poles & Goals - 2028

Asset ID	1058	4 Each	@ \$3,000.00
		Asset Actual Cost	\$12,000.00
		Percent Replacement	100%
		Future Cost	\$14,252.24
Category	Basketball Courts		
Placed in Service	June 2012		
Useful Life	15		
Adjustment	2		
Replacement Year	28-29		
Remaining Life	5		





**Sampson Creek Community Development District  
Component Detail**

**Concrete Pavers - Pool Deck - 2036**

Asset ID	1012	13,470 Square Feet	@ \$8.00
Category	Swimming Pool	Asset Actual Cost	\$107,760.00
Placed in Service	May 2002	Percent Replacement	100%
Useful Life	35	Future Cost	\$168,531.90
Replacement Year	36-37		
Remaining Life	13		



**Handicap Lift - 2030**

Asset ID	1017	1 Each	@ \$3,400.00
Category	Swimming Pool	Asset Actual Cost	\$3,400.00
Placed in Service	May 2011	Percent Replacement	100%
Useful Life	20	Future Cost	\$4,325.75
Replacement Year	30-31		
Remaining Life	7		



**Sampson Creek Community Development District  
Component Detail**

**Pool Filtration Refurbishment Allowance - 2031**

Asset ID	1094	1 Lump Sum	@ \$30,000.00
		Asset Actual Cost	\$30,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$39,504.27
Placed in Service	May 2002		
Useful Life	30		
Replacement Year	31-32		
Remaining Life	8		



**Pool Resurfacing/Tile - 2029**

Asset ID	1005	8,700 Square Feet	@ \$32.00
		Asset Actual Cost	\$278,400.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$342,224.68
Placed in Service	June 2018		
Useful Life	12		
Replacement Year	29-30		
Remaining Life	6		



**Sampson Creek Community Development District  
Component Detail**

**Pool Starting Blocks - 2026**

Asset ID	1010	6 Each	@ \$2,000.00
		Asset Actual Cost	\$12,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$13,304.61
Placed in Service	May 2002		
Useful Life	15		
Adjustment	10		
Replacement Year	26-27		
Remaining Life	3		



**Refurbishment Allowance - Slide Tower Frame - 2027**

Asset ID	1020	1 Each	@ \$3,000.00
		Asset Actual Cost	\$3,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$3,442.57
Placed in Service	December 2022		
Useful Life	5		
Replacement Year	27-28		
Remaining Life	4		



Includes cleaning, welding and painting as necessary.

**Sampson Creek Community Development District  
Component Detail**

**Shade Structure Frame - 2028**

Asset ID	1007	2 Each	@ \$6,000.00
		Asset Actual Cost	\$12,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$14,252.24
Placed in Service	May 2002		
Useful Life	25		
Adjustment	2		
Replacement Year	28-29		
Remaining Life	5		



700 Sf @ \$6.00/SF

**Slide Refurbishment Allowance - 2027**

Asset ID	1013	1 Lump Sum	@ \$20,000.00
		Asset Actual Cost	\$20,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$22,950.46
Placed in Service	May 2020		
Useful Life	8		
Replacement Year	27-28		
Remaining Life	4		

## Sampson Creek Community Development District Component Detail

*Slide Refurbishment Allowance continued...*



### Starting Blocks - 2026

Asset ID	1089	6 Each	@ \$2,000.00
		Asset Actual Cost	\$12,000.00
		Percent Replacement	100%
Category	Swimming Pool	Future Cost	\$13,304.61
Placed in Service	May 2002		
Useful Life	25		
Replacement Year	26-27		
Remaining Life	3		





**Sampson Creek Community Development District  
Component Detail**

**Filtration Refurbishment Allowance - 2047**

Asset ID	1095	1 Lump Sum	@ \$8,000.00
		Asset Actual Cost	\$8,000.00
		Percent Replacement	100%
Category	Splash Pad	Future Cost	\$18,266.63
Placed in Service	July 2018		
Useful Life	30		
Replacement Year	47-48		
Remaining Life	24		



**Shade Structure Frame - 2042**

Asset ID	1092	2 Each	@ \$6,000.00
		Asset Actual Cost	\$12,000.00
		Percent Replacement	100%
Category	Splash Pad	Future Cost	\$23,070.01
Placed in Service	May 2018		
Useful Life	25		
Replacement Year	42-43		
Remaining Life	19		



700 Sf @ \$6.00/SF

**Sampson Creek Community Development District  
Component Detail**

**Splash Pad Play Equipment Allowance - 2027**

Asset ID	1088	1 Lump Sum	@ \$5,000.00
Category	Splash Pad	Asset Actual Cost	\$5,000.00
Placed in Service	July 2018	Percent Replacement	100%
Useful Life	10	Future Cost	\$5,737.61
Replacement Year	27-28		
Remaining Life	4		



1

**Splash Pad ReSurfacing - 2029**

Asset ID	1087	1,800 Square Feet	@ \$22.00
Category	Splash Pad	Asset Actual Cost	\$39,600.00
Placed in Service	July 2018	Percent Replacement	100%
Useful Life	12	Future Cost	\$48,678.51
Replacement Year	29-30		
Remaining Life	6		

## **Sampson Creek Community Development District Component Detail**

*Splash Pad ReSurfacing continued...*





## Sampson Creek Community Development District Component Detail

### Flooring - Community Room

Asset ID	1068	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	May 2020	Future Cost	
No Useful Life			



138 SY

### Park Benches

Asset ID	1063	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	May 2002	Future Cost	
No Useful Life			



## Sampson Creek Community Development District Component Detail

### Picnic Tables

Asset ID	1037	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	August 2012	Future Cost	
No Useful Life			



### Playground Mulch/Carpet

Asset ID	1098	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	May 2002	Future Cost	
No Useful Life			



**Sampson Creek Community Development District  
Component Detail**

**Pool Pumps/Equip Partial Replace**

Asset ID	1011	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	May 2018	Future Cost	
No Useful Life			



**Pool/Patio Furniture Partial Replace**

Asset ID	1034	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	May 2010	Future Cost	
No Useful Life			





**Sampson Creek Community Development District  
Component Detail**

**Sand Volleyball Court/Nets**

Asset ID	1061	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	May 2002	Future Cost	
No Useful Life			



**Shade Structures - Tennis Courts**

Asset ID	1054	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	May 2008	Future Cost	
No Useful Life			

**Soccer Goals & Nets**

Asset ID	1065	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	May 2002	Future Cost	
No Useful Life			

**Sampson Creek Community Development District  
Component Detail**

**Splash Pad - Pumps/Equip Partial Replacement**

Asset ID	1096	Asset Actual Cost	
Category	Operating Expense	Percent Replacement	100%
Placed in Service	July 2018	Future Cost	
No Useful Life			



**Sampson Creek Community Development District  
Component Detail**

**Building Foundations/Frames**

Asset ID	1101	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	May 2002	Future Cost	
No Useful Life			

**Pool Shell**

Asset ID	1100	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	May 2002	Future Cost	
No Useful Life			

**Stormwater Pond Bank Rebuilding**

Asset ID	1104	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	May 2002	Future Cost	
No Useful Life			

**Stormwater Pond Dredging**

Asset ID	1103	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	May 2002	Future Cost	
No Useful Life			

**Sampson Creek Community Development District  
Component Detail**

**Stormwater Pond Structures/Pipe**

Asset ID	1105	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	May 2002	Future Cost	
No Useful Life			

**Utility Lines**

Asset ID	1102	Asset Actual Cost	
Category	Components Not Included	Percent Replacement	100%
Placed in Service	May 2002	Future Cost	
No Useful Life			

# Report Navigation

- **Executive Summary** provides information about projected year end reserve balance, current annual contribution, interest, and inflation rates:
  - Level of Service is the type of reserve study
  - Funding Method is either Component Funding or Pooled Cash
  - Component Funding Contribution is a year one only amount
  - Current Funding Plan currently used by the Association
  - Recommended Funding Plan maintains adequate funding
- **Funding Model Projections** include both your current plan and our recommended plan. The information included in each column is described below:
  - Year begins with your study year generally for a 30-year term
  - Current cost is the current replacement of all components
  - Annual contribution is the amount placed in reserves each year
  - Annual interest earned on your funds
  - Annual expenditures are the projected component replacement cost by year
  - Projected ending balance is the year end reserve fund balance
  - Fully funded reserves are the fully funded balance for that year. Fully Funded formula is  $\text{Fully Funded Balance} = \text{Component cost} \times \text{Age/Useful Life}$
  - Percent Funded is a measure of fund strength
- **Current Funding Projection** is your current funding plan and how it performs
- **Recommended Funding Model Projection** is the plan we recommend
- **Cash Flow** is a 30-year statement that provides both income and expense information to quickly find when expenditures occur and the resulting financial status of your reserves
- **Annual Expenditure Detail** provides a year to year list of your projected expenditures This is a good section to review each year when preparing your budgets
- **Condition Assessment (if included)** is a brief description of major component condition
- **Component Inventory** contains a list of your components, remaining useful life and quantities we determined from our site visit and other means of measurement
- **Component Detail Index** allows quick access to the detail we have included for each component separated into categories
- **Component Detail** provides a listing of each component, quantities or allowances and photographs of major ones
- **Methodology - Terms of Service – Company Profile** are our Disclosure sections with information about our assumptions, methods of work and our credentials



## METHODOLOGY

Reserve Analysis is a process that identifies capital expenses the District can expect and creates a plan to fund them. This is accomplished by a site visit to visually evaluate components to measure quantities and determine their remaining life. Component Selection Process is based on the Community Associations Institute (CAI) standards for reserve studies and selection of components.

Component must be a commonly owned, have a limited and predictable life, replacement cost must be above a minimum threshold cost. Useful life and replacement cost are obtained from site inspection by experienced inspectors and our database of information, historical information, local Vendors and comparison of similar component cost found at other properties.

The funding plan we develop includes; adequate cash balances, even contributions so all owners pay their fair share over time and moderate contributions with acceptable increases. Percent Funded is defined by industry standards as 70-100% strong, 30-70% fair or adequate and below 30% weak or inadequate. Baseline Funding maintains funds above zero resulting is a high risk of special assessments or deferred maintenance and should be avoided. Threshold Funding maintains reserves above a “Threshold” level providing adequate funding with moderate risk; using this method requires regular analysis updates.

## CREDENTIALS

*Community Advisors, LLC* provides capital reserve planning, property inspection, and construction oversight for a broad base of clients including High-rise Condominiums, Homeowner Associations, Churches, Private Schools, Time Shares, Active Adult, Municipal Utility Plants, Marinas, Historic Buildings & Museums and commercial investment properties.

*Personal Service* attention to detail, quick response and valued client relationships.

*Range of Experience* includes a broad selection of building types, ages and uses from protected historic structures to new communities ready for developer turnover. As commercial general contractors we have experience building many of the types of structure we now provide reserve analysis for, so we understand potential problem areas. As commercial inspectors we have experienced a variety of structural and cosmetic conditions offering solutions for repair. Areas of expertise include MEP systems, energy management, life safety systems, building envelope and roof components, marine structures, street and other site improvements.

*Detailed Site Evaluation is Conducted* to make sure we know your property and include all your assets in our analysis. With our years of experience with community development and commercial construction projects we understand both horizontal and vertical construction and utilize realistic replacement cost and useful life projections in our analysis. *Financial Plan Meets CAI & APRA Standards* with information obtained during the site visit we build a custom-made financial plan to ensure adequate funding for future component replacement which equates to maintaining community value.

*Reserve Analyst Credentials:* Mr. Charles Sheppard is the owner of Community Advisors responsible for field inspection oversight and day to day operations. Mr. Sheppard hold a BS degree from VA Tech and has conducted building evaluations for over 30 years. He is a licensed Florida General Contractor, Home Inspector and earned the professional designations of Certified Construction Inspector (CCI), Professional Reserve Analyst (PRA) and Reserve Specialist (RS).

## TERMS OF SERVICE

We have completed an analysis of your capital components that serves as a budgeting tool. This reserve study reflects the information provided by this client and is not for the purposes of performing an audit or estimating construction projects. Our site visit includes visual observation of components that are accessible and safe for our inspectors to evaluate. Roof evaluation is limited to ground observation for sloped roofs and roof top inspection for flat roofs if safe and stable access is available that meets our safety standards.

We are not responsible for any hidden defects or determining the condition of hidden or underground components or systems. Observing environmental conditions, hazardous materials or determine compliance with building codes or other regulations is not included in our scope of work. Our site visit is not a safety inspection and we are not responsible for any hazards that exist. Destructive testing is not conducted. 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.

Projections of component remaining useful life assumes this client will perform necessary preventative maintenance and repair per industry standards. This reserve analysis study and the parameters under which it has been completed are based upon information provided to us in part by the Client and its contractors, assorted vendors, specialist and independent contractors. Reserve fund balances and contribution amounts for use in our analysis is furnished by the client and deemed accurate. Useful life projections are determined by historical records, component condition and our opinion based on evaluating similar components on other projects. These life projections are changed by weather conditions, use, maintenance procedures and other factors out of our control therefore regular updates to this analysis are needed to maintain funding accuracy. Replacement cost is determined by our experience with similar projects, local vendor pricing and client historical records and should not be considered suitable for budgeting repair or replacement projects. Local contractor proposals must be obtained for this work. No liability is assumed as the result of changing market prices or inaccurate estimates or projections of remaining useful life of components.

Component replacement cost and interest rates constantly change. In order to maintain accuracy of your funding plan updates to this analysis should be conducted annually with a site visit every 2-3 years unless conditions warrant annual visits. Community Advisors, LLC shall not be required to participate in any legal action taken by or against our clients for any reason and shall also not be required to give testimony in depositions or in court. In all cases the liability of Community Advisors, LLC and its Principals, Employees, contractors and Vendors shall be limited to the consulting fee agreed upon for the production of this report. Client financial information is considered confidential and is not disclosed to third parties without your approval. We do use your name for our list of valued clients and when submitting proposals for new projects that request references or recent projects. That request may include size of property, number of units or major components. We also use photos from time to time of components as an example for educational and marketing efforts. Community Advisors and the analyst who prepared this study do not have any relationship that can be considered a conflict of interest. From time to time our Clients ask that we manage repair or replacement of components due to our experience in construction management. We do so with the understanding that full disclosure for both parties is completed.

## DEFINITIONS

**Adjustment to Useful Life:** Typical useful life projections are used for each component. The adjustment is used to modify that life projection for earlier or later replacement. It only applies to the current replacement cycle.

**Cash Flow Method:** A method of determining reserve contributions that are “pooled” to fund replacement cost as needed without restricting funds to any one component.

**Component Method:** A funding method that fully funds each reserve component then sums those for the annual contribution.

**Current Funding Plan:** The funding plan currently used at the time of this analysis with updated component inventory and financial assumptions. This allows you to see how the current contribution level funds future component replacement.

**Effective Age:** Difference of useful and remaining useful life.

**Fully Funded Balance:** Represents the cost of used component life represented by the formula.

$$\text{FFB} = (\text{Current Cost} \times \text{Effective Age}) / \text{Useful Life}$$

**Interest Contribution:** The interest that should be earned on invested reserves.

**Percent Funded:** Ratio of reserve balance to fully funded balance.

**Remaining Life:** Number of years a component is projected to continue to function.

**Threshold Funding:** This plan maintains fund balance above a predetermined threshold dollar or percent funded amount.

**Useful Life:** The estimated useful life of an asset based upon industry standards, manufacturer specification, visual inspection, location, usage, association standards and prior history.