

Lemon Bayview Villas
Reserve Calculation
2026

	YE 2025 Balance	Year of Last Major Repair	AI Useful Life	Estimated Life	Remaining Life	Replacement Cost	YE 2025		YE 2026				End of Life		
							Reserve Target	Pct Funded	Contribution	Est. \$	Reserve Target	Rem Life	Pct Funded	Est \$	Pct Funded
Deferred Maintenance	\$ 4,679			10	5	\$ 10,000	\$5,000	93.57%	\$ 1,064	\$ 5,743	\$6,000	4	95.71%	\$10,000	100.00%
Elevator	\$ 20,972	2026	20-30	25	25	\$ 40,000	\$0	#DIV/0!	\$ 761	\$ 21,733	\$1,600	24	1358.31%	\$40,000	100.00%
PAINTING (OVERDUE)	\$ 31,000	2018	5-7	7	2	\$ 60,000	\$42,857	72.33%	\$ 14,500	\$ 45,500	\$51,429	1	88.47%	\$60,000	100.00%
Paving	\$ 20,278	2025	15-25	20	19	\$ 15,000	\$750	2703.72%	\$ (278)	\$ 20,000	\$1,500	18	1333.34%	\$15,000	100.00%
Pool Repairs	\$ 5,575	2020	15-20	17	11	\$ 22,000	\$7,765	71.80%	\$ 1,493	\$ 7,068	\$9,059	10	78.03%	\$22,000	100.00%
Roof Repairs	\$ 22,526	2023	15-20	17	14	\$ 70,000	\$12,353	182.36%	\$ 3,391	\$ 25,917	\$16,471	13	157.36%	\$70,000	100.00%
Interest	\$ 869									\$ 869					
Loaned to Operating (23)	\$(26,310)														
Rounding									\$ (128)						
TOTAL	\$ 79,589					\$ 217,000	\$68,725	115.81%	\$ 20,804	\$126,830	\$86,058		147.38%	\$217,000	100.00%
Contribution per unit per quarter									\$ 650						