ANNUAL REPORT
FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2019

- Operating Budget
- Reserve Study (Common Area/Facilities Budget)

  Note: Davis-Sterling Act requires that a full study be undertaken every three years and a 'desk' update be made for the intervening two years. The Reserve Study is prepared by Golden Consulting Group located Manteca, California. The Golden Consulting Group is a professional preparer of reserve studies. Furthermore, it is their professional opinion that reserve studies prepared on behalf of the High Sierra Property Owners Association meets all the requirements of Article XII Section 12.05 of the High Sierra Property Owners Association in accordance with the Davis-Sterling Act.

  A summary version of the Reserve Study is included herewith. The full version and/or transmittal letter may be reviewed, printed and/or downloaded from the High Sierra Property Owners Association's website.

- Assessment Roll
- Schedule of Insurance
- Owner's List
- The High Sierra Property Owners Association is not a condominium project
- Any charges incurred for providing seller with documents for a perspective buyer shall be made at cost.

HIGH SIERRA PROPERTY OWNERS ASSOCIATION
ADOPTED BUDGET for CALENDER YEAR 2019

ANNUAL INCOME SUMMARY	2014 Adopted Budget	2014 Actual Collected	2015 Adopted Budget	2015 Actual Collected	2016 Adopted Budget	2016 Actual Collected	2017 Adopted Budget	2017 Actual Collected	2018 Adopted Budget	2018 Actual Thru 11/30/18	2019 Adopted Budget
Assessment & Late Fees	$ 21,125	$ 15,970.69	$ 21,125	$ 27,950.76	$ 38,700	$ 24,887.77	$ 36,335	$ 34,025.43	$ 36,300	$ 13,043.19	$ 30,000
Interest Income	-	163.48	300	152.27	200	218.75	200	75.21	100	39.94	100
Gate Keys & Locks	-	-	-	217.00	-	-	200	48	100	51	100
Fines						500	-	3,500	5,000	6,500	5,000
Miscellaneous	-	238.00	200	10.00	200	45.39	100	194.80	100	2,598.95	-
Reserve Contribution Assessment	6,084	6,084.00	6,084	6,084.00	6,100	6,084.00	6,422	6,422.00	6,400	6,422.00	10,600
TOTAL INCOME	**$ 27,209**	**$ 22,456.17**	**$ 27,709**	**$ 34,414.03**	**$ 45,200**	**$ 31,735.91**	**$ 43,257**	**$ 44,265.31**	**$ 48,000**	**$ 28,655.49**	**$ 45,800**

BUDGET	2014 Adopted Budget	2014 Actual Expended	2015 Adopted Budget	2015 Actual Expended	2016 Adopted Budget	2016 Actual Expended	2017 Adopted Budget	2017 Actual Expended	2018 Adopted Budget	2018 Actual Thru 11/30/18	2019 Proposed Budget
Water System - Propane	$ 4,000	$ 4,579.41	$ 4,000	$ 5,952.04	$ 5,000	$ 6,171.50	$ 6,000	$ 4,121.00	$ 6,000	$ 5,848.65	$ 6,000
Water System - Maintenance	3,000	1,923.95	2,500	346.03	2,500	138.80	2,500	5,305.13	5,000	-	2,000
Water System - Tests	-	751.66	500	354.00	500	1,426.00	1,500	2,464.00	1,500	1,570.00	1,800
Lot Water Valve Replacement Project									8,000	2,006.35	8,000
Madera Co Health Fees	500	567.00	500	469.00	500	958.00	1,000	603.00	1,000	-	1,000
Attorney Fees	500	325.00	500	2,145.00	500	1,381.50	2,000	1,162.35	1,500	495.00	1,000
Misc Office & Bank Fees	750	751.21	750	676.56	750	1,334.19	2,000	1,795.27	2,000	1,111.38	1,500
Property Taxes	300	387.85	-	417.22	400	407.09	450	413.39	400	208.97	450
State & Federal Fees & Taxes	-	45.00	300	10.00	100	45.00	100	25.00	100	35.00	50
Insurance-Directors & Liability		8,098.50	8,000	7,950.00	8,000	7,978.00	8,000	8,118.00	8,200	6,728.50	4,500
Gate Keys	8,000	225.16	-	201.85	200	-	200	50.00	200	-	100
Annual Meeting	600	705.23	600	318.79	600	382.77	400	460.06	500	395.62	500
Solar Conversion/Miscellaneous	300	107.26	300	157.85	300	-	300	724.27	500	138.81	500
Web Site Creation & Maintenance	-	-	-	-	-	1,237.50	600	455.34	600	362.50	500
Road Maintenance	18,000	14,246.00	3,000	-	3,000	-	3,000	272.76	3,000	-	3,000
Road Improvement Project									8,000	13,050.00	-
Tax Preparation Fee	-	-	-	-	-	-	-	-	-	-	-
Contingency/Fire Clearance	-	-	-	8,750.00	-	15,251.89	-	-	-	-	-
Reserve Study	-	-	1,400	1,000.00	-	-	-	-	-	1,500.00	-
TOTAL EXPENDED	**$ 35,950**	**$ 32,713.23**	**$ 22,350**	**$ 28,748.34**	**$ 22,350**	**$ 36,712.24**	**$ 28,050.00**	**$ 25,969.57**	**$ 46,500.00**	**$ 33,450.78**	**$ 30,900.00**

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

RESERVE SUMMARY/UPDATE ANNUAL DISCLOSURE

For Fiscal Year Beginning January 1, 2019

Based On Fiscal Year Ending December 31, 2018

30 Year Maintenance Funding Plan For Fiscal Year 2019 - 2048

Prepared By
Brenda Ohm, RS, PRA
on
7/20/2018

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HIGH SIERRA PROPERTY OWNERS ASSOCIATION

General Association Information

This Reserve Study and Cash Flow Analysis have been prepared for the board and their members. HIGH SIERRA PROPERTY OWNERS ASSOCIATION located in Madera county in the city of Arnold Meadow, CA. Each owner receives title to his unit, a membership in the HIGH SIERRA PROPERTY OWNERS ASSOCIATION, and an undivided percentage interest as tenant in common in the common area on which their unit is located. The Board of Directors is accountable to the membership for the management and operation of the association. The reserve study and/or update summary and its recommended funding plan provides financial guidance which is often indispensable and shows due diligence from the board and its members.

Name of Association	HIGH SIERRA PROPERTY OWNERS ASSOCIATION
Address of Association	North Meadow Lane & Forest Road
City of Association	Arnold Meadow
County of Association	Madera
Number of Units	169
Built Date	1972
Fiscal Year	January 1 - December 31
Last Reserve Study	2015
General Budget/Reserves	Shared Operating and Reserve Expenses
Reserve Study Type	Update Only
Reserve Percent Funded	76%
Overall Condition	Well Maintained
Management Company	Self-Managed

The board is hereby requested to review and notify Golden Consulting Group within 30 days after the receipt of the study or update with any requested changes, errors or discrepancies within the report. Golden Consulting Group will act within 48 hours to address any requested changes, errors or discrepancies within the study or update. The reserve study or update should be reviewed and approved by the board within 45 days of the receipt of the report.

The board is cautioned to understand that the funding plan has projected the current funds on hand and has increased the contributions in accordance to the thirty (30) year cash flow analysis as required by Davis-Stirling Act. It is impossible to project thirty (30) years into the future to ascertain the cost of repair or replacement of any of the components, let alone the value of money, changing building code requirements and other unknowns. Golden Consulting Group has estimated and projected future cost of repairs and replacement of those components for the Board of Directors of the above Homeowners Association.

For more Information: See Davis-Stirling.com **Reference & Reprinted by Adams Kessler, PLC**

Board Alterations to Study and/or Updates

Question: I'm on our board and we just completed reviewing our reserve study. There are items on the list with a life that equals or exceeds the estimated life of the buildings. We wanted them removed, but the analyst refused. Doesn't our board have the authority to remove components?

Answer: Not really. That's like asking an attorney to change his legal opinion because the board disagrees with it. Or telling a CPA to change his audit report because directors don't like what he found. A reserve specialist is a professional who prepares a report based on his own observations and calculations--it's his report to the board.

Adjustments. Accordingly, boards have no "right" to dictate changes to an independent professional's report. However, adjustments can be made to draft opinions/reports by attorneys, CPAs and reserve specialists if the adjustments are reasonable and the professional agrees. For example if something is unclear or is missing and needs to be addressed by the professional, it can be included in the final report.

Funding. Although reserve specialists establish the list of major components, the board can choose not to fund particular items if it complies with Davis-Stirling disclosure requirements, i.e., the report must disclose:
Whether the board of directors of the association has determined to defer or not undertake repairs or replacement of any major component with a remaining life of 30 years or less, including a justification for the deferral or decision not to undertake the repairs or replacement. (Civ. Code §5300(b)(4))

Accordingly, a reserve study could list components in the inventory and then eliminate them from funding calculations with a note that funding was removed at the board's request.

30-Year+ Life. Including components in the Study with useful life of over 30 years with no funding creates a "marker" for future inclusion in the funding plan when the life expectancy falls below 30 years. This is especially important when it comes to plumbing systems since they are hidden in walls and frequently overlooked by boards--until they fail and large special assessments are needed.

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

Percent Funding of Reserves

The HIGH SIERRA PROPERTY OWNERS ASSOCIATION was originally built and/or renovated in 1972 became an active Homeowner Association in 1972. An on-site visual inspection of the common reserve components was performed on 6/21/2018 by Golden Consulting Group.

The percent funded for HIGH SIERRA PROPERTY OWNERS ASSOCIATION is estimated at Fiscal Year End, December 31, 2018 is 76%. Golden Consulting Group has based this method of calculation by dividing the actual reserve account balance as of fiscal year end by the estimated amount required in the reserve fund at the end of the current fiscal year. Based on the enclosed current 30 Year Reserve Study Funding Plan it is estimated that the reserve account balance SHOULD BE sufficient at the end of each year to meet the Association's obligation for repair and/or replacement of major components during the next 30 years.

However in order to ensure the association's projected reserve expenditures the association should approve annual increases starting in fiscal year 2019 and continuing thru fiscal year 2047. By using the enclosed 30 Year Reserve Study Funding Plan, a Special Assessment WILL NOT likely be necessary to fund the reserves.

In general, the HIGH SIERRA PROPERTY OWNERS ASSOCIATION is overall in GOOD-FAIR CONDITION and its recommended to inspect and repair or replace any reserve components that starting to fail. The baseline funding strategy sets a funding goal of keeping enough cash to maintain the association's reserve components always. The approximate replacement/repair costs for Association is estimated at approximately $136,318.

Golden Consulting Group has estimated the projected average future cost of repairs and replacement of those components for the Association. The annual reserves are based on a straight- line approach: Replacement Costs divided by Life Expectancy per each component. Based upon the Golden Consulting Group's calculations the annual reserve contribution would be approximately $10,183 a year. The estimated fully funded accrued amount or the aged components is approximately $70,797. This is calculated Life Expectancy minus Remaining Life times (x) annual reserve contribution. The recommended annual reserve contribution for fiscal year beginning, January 1, 2019 should be increased from $6,422 to $6,591 or $39.00 per unit per year a 2.6% increase from previous year with annual increases of $3.60 per unit per year each year starting in fiscal year 2019 to ensure the capital improvements/maintenance obligations of the Association.

Golden Consulting Group uses a 2.5% annual cpi inflation rate to calculate the 30 year funding maintenance plan. However, based on the inflation rates listed below the average inflation rate over the last 18 years is 2.2%.

PERCENT FUNDED	**76%**
Current US Inflation Rates: 1999-2017	2.50%
Estimated Interest Rate Reserve Account	0.10%
Annual Reserves Required (Based on Straight Line Funding Method)	$10,183
Reserve Account Balance as of February 28, 2018	$49,800
2018 Reserve Contribution (Collected Annually)	$0
2018 Average Interest Rate on Reserve Account @ .10%	$50
2018 Reserve Expenditures (Asphalt Repairs)	**-$5,050**
Estimated Reserve Balance as of FYE December 31, 2018	$53,522
Fully Funded Accrued Reserve Amount as of FYE, December 31, 2018	$70,797
Reserve Balance - Fully Funded Balance Deficit:	-$17,275
Reserve Balance - Fully Funded Balance Deficit Per Unit	-$102

The estimated reserve account balance does not take into consideration any monies owed to the reserve fund and/or any delinquent accounts. The estimated reserve balance only includes actual cash on hand located in the reserve account as of February 28, 2018 and any future reserve contributions minus any anticipated reserve expenditures.

The enclosed reserve study/update is not a maintenance manual but it does provide some general guidelines regarding the association maintenance obligations. This Reserve Study is a good faith estimate from either plans prior to construction and/or completion and/or existing historical data. The association should conduct or should have conducted a reserve study after its first year of operation to adjust the reserve funding plan for any changes which may have taken place during construction. Although some components may be inspected, serviced and maintained by the Association, it's always advised to have a qualified licensed professional perform the maintenance and care of the product. If you are unsure of the maintenance, please refer to the manufactures user guide.

Showing a reserve deficit/surplus does not necessarily indicate that an association is in good or poor financial condition. The current funding plan will help eliminate the presence of surplus and/or deficit over a period of years. However, funding levels could decrease or increase each year based upon repairs and/or replacements which may be scheduled and for unforeseen replacements, in which annual reserve updates are necessary to account for the changes and/or adjustments.

The enclosed reserve study/update should act as a long-term budgeting tool that evaluates the current financial status and helps develop a maintenance plan for future spending due to the aging and deterioration of the association's reserve components.

During an on-site visual inspection of the reserve components, Golden Consulting Group will visually examined both the both physical appearance and working condition of the component(s). Normally only those components which have an estimated useful life of less than 30 years will be included in the study, in which the Association would be responsible for the maintenance (repaired, replaced, or service).

Any component that is scheduled to be repaired or replaced annually should be included in the operating budget unless the Board of Directors specifies otherwise. This reserve study is not intended to be used to perform an audit, an analysis of quality, a forensic study or a background check of the historical records. No destructive testing has been undertaken nor will the study address any latent defects or life expectancies which are abnormally short due to either improper design and/or installation, unless the Association or members has contracted with an independent consulting to examine and report the findings on specific components. The reserve study is solely based upon the visual condition, maintenance, service and/or the replacement of the reserve components rather than the reconstruction, renovation, or remodeling of the component(s). It is impossible to project thirty (30) years into the future to ascertain the cost of repair or replacement of any of the components, let alone the value of money, changing building code requirements and other unknowns. It's always recommended and advised to have a qualified licensed professional perform the maintenance and care of the components. If you are unsure of the maintenance of a specific reserve component, please refer to the manufacturer guide.

Per Civil Code §5300(b)(4)) The board of directors of the association must disclose if they determined to defer or not undertake repairs or replacement of any major component with a remaining life of 30 years or less, including a justification for the deferral or decision not to undertake the repairs or replacement.

For Fiscal Year Ending 2018: The board HAS chosen to defer maintenance and/or replacement of the anticipated reserve expenditures. (see study for more information)

The Anticipated Reserve Expenditures were as follows for Fiscal Year:	**2018**
Road Repairs	Scheduled
Wood & Barbed Wire Fencing	Inspected and Repaired Annually
Upper Generator	Deferred

Maintenance will only be deferred 1 Year unless the Board of Directors specifies otherwise.

It is our recommendation that all anticipated reserve expenditures scheduled for fiscal year 2019 be inspected, repaired or replaced as indicated by a professional. Fully funded reserve components are components that have reached its useful life and/or exceeded its average life expectancy. The board should inspect and review each component before approving deferment, replacement and/or repair of the reserve components.

The Anticipated Reserve Expenditures are as follows for Fiscal Year:	**2019**
Wood & Barbed Wire Fencing	$500
Upper Generator	$10,455
Wood Sign Post	$55
Reserve Study	$1,050
Anticipated Reserve Expenditure Total For FYE: 2019	**$12,060**

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

Assessment and Reserve Funding Disclosure Summary

Based On Fiscal Year Ending December 31, 2018

Civil Code §5570

California Civil Code Section §5570 requires that this Assessment and Reserve Funding Disclosure Summary be prepared pursuant to section §5570, shall accompany each annual budget report or summary of the annual budget report that is delivered pursuant to California Civil Code section 5300.

1. The Regular Assessment is:	includes operating & reserves	$275.00 Per Month
The Operating Assessment Per Unit Per Month is		$237.00 Per Month
The Reserve Assessment Per Unit Per Month is		$38.00 Per Month

The Monthly Variable Assessment is as follows:

Unit Number	Monthly Assessment

Unit Number	Monthly Assessment

2. Additional assessments that have already been scheduled to be imposed or charged, regardless of the purpose, if they have been approved by the board and/or members:

Date Assessment is Due	Amount per unit per month	Purpose

3. Based upon the most recent reserve study and other information available to the Board of Directors, will currently projected reserve account balances be sufficient at the end of each year to meet the Association's obligation for repair and/or replacement of major components during the next 30 years?

Yes X No

4. If the answer to (3) is no, what additional assessments or other contributions to reserves would be necessary to ensure that sufficient reserve funds will be available each year during the next 30 years that have not yet been approved by the board or the members.

Approximate date assessment will be due:	Amount per unit:

5. All major components are included in the reserve study and are included in its calculations.

Yes X No

Major Components:	Useful remaining life in years:	Reason this major component was not included:

6. Based on the method of calculation in (4) of subdivision (b) of Section §5570, the estimated amount required in the reserve fund at the end of the current fiscal year is: $70,797 based in whole or in part on the last reserve study or update prepared by Golden Consulting Group as of July 2018. The projected reserve fund cash balance is $53,522 resulting in the reserves being 76% at this date.

7. Based on the method of calculation in (4) of subdivision (b) of Section §5570 of the Civil Code, the estimated amount required in the reserve fund at the end of each of the next five budget years and the projected reserve fund cash balance in each of those years, taking into account only assessments already approved and other known revenues and the projected reserve fund cash balance in each of those years, taking into account only assessments already approved and other known revenues, leaving the reserves percent funding at the following:

FYE	Projected Contribution	Projected Cash Balance	Estimated Required	Percent Funded
2019	$6,591	$48,101	$80,458	60%
2020	$7,199	$42,789	$80,545	53%
2021	$7,808	$28,350	$78,428	36%
2022	$8,416	$27,905	$67,134	42%
2023	$9,025	$29,857	$69,112	43%

Note: The financial representations set forth in this summary are based on the best estimates of the preparer at that time. The estimates are subject to change. At the time this summary was prepared, the assumed long-term before tax estimated interest rate earned on reserve funds is 0.10% per year, and the assumed long-term inflation rate to be applied to major component repair and replacement costs was 2.50% per year.

FUNDING DISCLOSURE SUMMARY

[Civil Code §5300(e)]

(b) For purposes of preparing a summary pursuant to this section:

1. "Estimated remaining useful life" means the time reasonably calculated to remain before a major component will require replacement.

2. "Major component" has the meaning used in section 55530. Components with an estimated remaining useful life of more than thirty (30) years may be included in a study as a capital asset or disregarded from the reserve calculation, so long as the decision is revealed in the reserve study report and reported in the Assessment and Reserve Funding Disclosure.

3. The form set out in subdivision (a) shall accompany each pro forma operating budget or summary thereof that is delivered pursuant to section §5300 this article. The form may be supplemented or modified to clarify the information delivered, so long as the minimum information set out in subdivision (a) is provided.

4. For the purpose of the report and summary, the amount of reserves needed to be accumulated for a component at a given time shall be computed as the current cost of replacement or repair multiplied by the number of years the component has been in service divided by the useful life of the component. This shall not be construed to require the board to fund reserves in accordance with this calculation.

Due to factors beyond the control of the Directors, including but not limited to the rate of inflation, the rate at which the major components actually deteriorate, unanticipated damage to the major components, fluctuations in material and labor costs and changes in building codes and regulations, the accuracy of the information set forth above is not, and cannot be, guaranteed. Depending upon the accuracy of the present and future assumptions used in providing the information and conclusions set forth in said may not be correct. Therefore, any person reviewing this Assessment and Reserve Funding Disclosure Summary should not, without conducting their own independent investigation and analysis, rely upon the accuracy of the information.

The information in the Assessment and Reserve Funding Disclosure Summary is deemed reliable as of the date of the disclosure, but is not guaranteed. Golden Consulting Group has obtained information, documentation, and materials from the Association and/or agent and this disclosure summary is based upon the accuracy of such information. The Association, by accepting this disclosure summary, agrees to release Golden Consulting Group form any claims, demands or damages and further agrees to indemnify, defend and hold harmless Golden Consulting Group from and against any and all liability, damages, losses, claims, demands, or lawsuits arising out of or relating to this disclosure.

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

30-YEAR MAINTENANCE & FUNDING RESERVE WORKSHEET

For Fiscal Year Beginning January 1, 2019

Based on Fiscal Year Ending December 31, 2018

Reserve Study Type:	**Reserve Study with On-Site Inspection**
Fiscal Year	**January 1 - December 31**
Built Date:	1972
Number Of Units	169
Current US Inflation Rates: 1999-2017	2.5%
2018 Annual Reserve Contribution	$6,422
Reserve Account Balance as of February 28, 2018	$49,800
2018 Reserve Contribution (Collected Annually)	$0
2018 Average Interest Rate on Reserve Account @ .10%	$49.80
2018 Reserve Expenditures (Asphalt Repairs)	**-$5,050.00**
Estimated Reserve Balance as of FYE, December 31, 2018	$53,522

Annual Reserves Required (Based on Straight Line Funding Meth	**$10,183**
Estimated Reserve Balance as of FYE, December 31, 2018	$53,522
Fully Funded Accrued Reserve Amount for Aged Components	$70,797
Reserve Balance - Fully Funded Balance Deficit:	**-$17,275**
Reserve Balance - Fully Funded Balance Deficit Per Unit	**-$102**
PERCENT FUNDED	**76%**
RECOMMENDED	
2019 Annual Reserve Contribution	**$6,591**
2019 Annual Contribution Per Unit	**$39**
2019 Annual Reserve Contribution (Increase/Decrease)	**3%**

30 YEAR FINANCIAL RESERVE FUNDING

Fiscal Year Ending 31-Dec	Reserve Contribution $3.60 Per Unit	Projected Per Unit Per Year	Anticipated Reserve Expenditures	Estimated Interest 0.10%	Estimated Reserve Account Balance @ FYE	Estimated Fully Funded Balance	Estimated Reserve % Funded
2019	$6,591	39.00	$12,060	$48	$48,101	$80,458	60%
2020	$7,199	42.60	$12,554	$43	$42,789	$80,545	53%
2021	$7,808	46.20	$22,275	$28	$28,350	$78,428	36%
2022	$8,416	49.80	$8,889	$28	$27,905	$67,134	42%
2023	$9,025	53.40	$7,103	$30	$29,857	$69,112	43%
2024	$9,633	57.00	$7,116	$32	$32,406	$72,954	44%
2025	$10,241	60.60	$17,661	$25	$25,011	$76,945	33%
2026	$10,850	64.20	$594	$35	$35,302	$71,772	49%
2027	$11,458	67.80	$7,596	$39	$39,203	$81,697	48%
2028	$12,067	71.40	$20,628	$31	$30,673	$85,745	36%
2029	$12,675	75.00	$14,738	$29	$28,638	$79,252	36%
2030	$13,283	78.60	$25,005	$17	$16,933	$77,889	22%
2031	$13,892	82.20	$2,085	$29	$28,769	$68,792	42%
2032	$14,500	85.80	$2,341	$41	$40,970	$77,641	53%
2033	$15,109	89.40	$17,195	$39	$38,922	$86,338	45%
2034	$15,717	93.00	$7,460	$47	$47,226	$84,302	56%
2035	$16,325	96.60	$28,392	$35	$35,195	$89,460	39%
2036	$16,934	100.20	$9,486	$43	$42,685	$80,294	53%
2037	$17,542	103.80	$9,598	$51	$50,680	$84,342	60%
2038	$18,151	107.40	$26,665	$42	$42,208	$88,472	48%
2039	$18,759	111.00	$27,020	$34	$33,981	$81,813	42%
2040	$19,367	114.60	$19,949	$33	$33,433	$75,088	45%
2041	$19,976	118.20	$861	$53	$52,600	$73,351	72%
2042	$20,584	121.80	$39,265	$34	$33,953	$83,276	41%
2043	$21,193	125.40	$13,538	$42	$41,649	$70,906	59%
2044	$21,801	129.00	$2,475	$61	$61,036	$73,671	83%
2045	$22,409	132.60	$16,099	$67	$67,414	$82,741	81%
2046	$23,018	136.20	$5,064	$85	$85,452	$84,495	101%
2047	$23,626	139.80	$998	$108	$108,188	$92,267	117%
2048	$24,235	143.40	$12,758	$120	$119,785	$102,193	117%

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

MAJOR COMPONENT LIFE ANALYSIS & MAINTENANCE PLAN

Sub-Category Description	Useful Life	Placed in Service Date	Remaining Life	Next Replace Date	Visual Condition
Road Repairs	3	2018	3	2021	Fair-Poor
Asphalt Slurry Seal	7	2014	3	2021	Fair-Poor
Asphalt Overlay	20	Not Funded	4	2022	Fair-Poor
Concrete Slabs & Stairs/Landings	30	2008	20	2038	Good
Lower Pump House Shingle Roof	15	Unknown	2	2020	Good
Upper Storage House Metal Roof	20	2008	11	2029	Good
Storage Shed Shingle Roof @ Pond	15	Unknown	2	2020	Good

Major Component	Road Repairs	Asphalt Slurry Seal	Asphalt Overlay	Concrete Slabs & Stairs/Landings	Lower Pump House Shingle Roof	Upper Storage House Metal Roof	Storage Shed Shingle Roof @ Pond
Quantity	286,720	49,120	49,120	548	136	136	248
Unit of Measure	Sq. Ft.	Sq. Ft.	Sq. Ft.	Sq. Ft.	Sq. Ft.	Sq. Ft.	Sq. Ft.
Unit Cost	$0.02	$0.30	$0.00	$6.30	$3.70	$3.70	$3.70
Replacement Cost	$5,734	$14,967	$0	$3,454	$503	$503	$918
Useful Life	3	7	20	30	15	20	15
Remaining Life	3	3	4	20	2	11	2
Annual Reserves	$1,911	$2,138	$0	$115	$34	$25	$61
Accrued Reserves	$0	$8,553	$0	$1,151	$436	$226	$795
Next Disbursement	**2021**	**2021**	**2022**	**2038**	**2020**	**2029**	**2020**
2019	-	-	-	-	-	-	-
2020	-	-	-	-	$516	-	$941
2021	$6,025	$15,725	-	-	-	-	-
2022	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-
2024	$6,488	-	-	-	-	-	-
2025	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-
2027	$6,987	-	-	-	-	-	-
2028	-	$18,692	-	-	-	-	-
2029	-	-	-	-	-	$644	-
2030	$7,524	-	-	-	-	-	-
2031	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-
2033	$8,103	-	-	-	-	-	-
2034	-	-	-	-	-	-	-
2035	-	$22,219	-	-	$747	-	$1,362
2036	$8,726	-	-	-	-	-	-
2037	-	-	-	-	-	-	-
2038	-	-	-	$5,522	-	-	-
2039	$9,396	-	-	-	-	-	-
2040	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-
2042	$10,119	$26,411	-	-	-	-	-
2043	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-
2045	$10,897	-	-	-	-	-	-
2046	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-
2048	$11,735	-	-	-	-	-	-

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

MAJOR COMPONENT LIFE ANALYSIS & MAINTENANCE PLAN

Sub-Category Description	Useful Life	Placed in Service Date	Remaining Life	Next Replace Date	Visual Condition
Replace Kiosk Metal Roof	20	2012	14	2032	Good
Upper Pump Enclosure-repair/replace	35	Unknown	26	2044	Good
Kiosk -repair/replace	35	Unknown	7	2025	Good
Upper Storage House -repair/replace	35	Unknown	16	2034	Good
Lower Pump House -repair/replace	35	Unknown	12	2030	Good
Storage Shed -repair/ replace	35	Unknown	7	2025	Good
Paint Lower Pump House	5	2015	2	2020	Good-Fair

Major Component	Replace Kiosk Metal Roof	Upper Pump Enclosure-repair/replace	Kiosk - repair/replace	Upper Storage House - repair/replace	Lower Pump House - repair/replace	Storage Shed - repair/ replace	Paint Lower Pump House
Quantity	40	30	1	96	96	192	320
Unit of Measure	Sq. Ft.	Sq. Ft.	Each	Sq. Ft.	Sq. Ft.	Sq. Ft.	Sq. Ft.
Unit Cost	$3.70	$26.00	$1,050.00	$26.00	$26.00	$26.00	$1.30
Replacement Cost	$148	$780	$1,050	$2,496	$2,496	$4,992	$416
Useful Life	20	35	35	35	35	35	5
Remaining Life	14	26	7	16	12	7	2
Annual Reserves	$7	$22	$30	$71	$71	$143	$83
Accrued Reserves	$44	$201	$840	$1,355	$1,640	$3,994	$250
Next Disbursement	**2032**	**2044**	**2025**	**2034**	**2030**	**2025**	**2020**
2019	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	$426
2021	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-
2025	-	-	$1,218	-	-	$5,789	$482
2026	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-
2030	-	-	-	-	$3,275	-	$546
2031	-	-	-	-	-	-	-
2032	$204	-	-	-	-	-	-
2033	-	-	-	-	-	-	-
2034	-	-	-	$3,615	-	-	-
2035	-	-	-	-	-	-	$618
2036	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	$699
2041	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-
2044	-	$1,446	-	-	-	-	-
2045	-	-	-	-	-	-	$791
2046	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

MAJOR COMPONENT LIFE ANALYSIS & MAINTENANCE PLAN

Sub-Category Description	Useful Life	Placed in Service Date	Remaining Life	Next Replace Date	Visual Condition
Paint Upper Storage House	5	2015	2	2020	Good-Fair
Paint Storage Shed	5	2015	2	2020	Good-Fair
Paint Kiosk Center	5	2015	2	2020	Good
Paint Metal Gates (Front & Back)	5	2015	2	2020	Good-Fair
Paint WI Stair Railings	5	2015	2	2020	Good
Stain/Seal Wood Propane Fences	5	2015	2	2020	Good-Fair
Sealing of Wood Signs & Benches	5	2015	2	2020	Fair

Major Component	Paint Upper Storage House	Paint Storage Shed	Paint Kiosk Center	Paint Metal Gates (Front & Back)	Paint WI Stair Railings	Stain/Seal Wood Propane Fences	Sealing of Wood Signs & Benches
Quantity	320	448	1	2	1	360	1
Unit of Measure	Sq. Ft.	Sq. Ft.	Each	Each	Fund	Sq. Ft.	Fund
Unit Cost	$1.30	$1.30	$105.00	$55.00	$55.00	$0.80	$210.00
Replacement Cost	$416	$582	$105	$110	$55	$288	$210
Useful Life	5	5	5	5	5	5	5
Remaining Life	2	2	2	2	2	2	2
Annual Reserves	$83	$116	$21	$22	$11	$58	$42
Accrued Reserves	$250	$349	$63	$66	$33	$173	$126
Next Disbursement	**2020**	**2020**	**2020**	**2020**	**2020**	**2020**	**2020**
2019	-	-	-	-	-	-	-
2020	$426	$597	$108	$113	$56	$295	$215
2021	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-
2025	$482	$675	$122	$128	$64	$334	$244
2026	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-
2030	$546	$764	$138	$144	$72	$378	$276
2031	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-
2035	$618	$865	$156	$163	$82	$428	$312
2036	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-
2040	$699	$978	$176	$185	$92	$484	$353
2041	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-
2045	$791	$1,107	$200	$209	$105	$547	$399
2046	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

MAJOR COMPONENT LIFE ANALYSIS & MAINTENANCE PLAN

Sub-Category Description	Useful Life	Placed in Service Date	Remaining Life	Next Replace Date	Visual Condition
Paint A-Frame Entry Sign	5	2015	2	2020	Good-Fair
Metal Hand & Stair Railings-replace	30	Unknown	7	2025	Good
Front & Back Swing Gates	30	Unknown	7	2025	Good
Wood & Barbed Wire Fencing	1	2018	1	2019	Fair
Wood Propane Fencing	15	2012	4	2022	Good
Solar Power System	30	2007	20	2038	Good
Water Tank	50	1999	33	2051	Good

Major Component	Paint A-Frame Entry Sign	Metal Hand & Stair Railings-replace	Front & Back Swing Gates	Wood & Barbed Wire Fencing	Wood Propane Fencing	Solar Power System	Water Tank
Quantity	1	60	2	8,475	72	1	1
Unit of Measure	Each	Ln. Ft.	Each	Ln. Ft.	Ln. Ft.	Fund	Each
Unit Cost	$55.00	$55.00	$1,050.00	$0.06	$15.75	$12,725.00	$34,670.00
Replacement Cost	$55	$3,300	$2,100	$500	$1,134	$12,725	$34,670
Useful Life	5	30	30	1	15	30	50
Remaining Life	2	7	7	1	4	20	33
Annual Reserves	$11	$110	$70	$500	$76	$424	$693
Accrued Reserves	$33	$2,530	$1,610	$0	$832	$4,242	$11,788
Next Disbursement	**2020**	**2025**	**2025**	**2019**	**2022**	**2038**	**2051**
2019	-	-	-	$500	-	-	-
2020	$56	-	-	$513	-	-	-
2021	-	-	-	$525	-	-	-
2022	-	-	-	$538	$1,221	-	-
2023	-	-	-	$552	-	-	-
2024	-	-	-	$566	-	-	-
2025	$64	$3,827	$2,435	$580	-	-	-
2026	-	-	-	$594	-	-	-
2027	-	-	-	$609	-	-	-
2028	-	-	-	$624	-	-	-
2029	-	-	-	$640	-	-	-
2030	$72	-	-	$656	-	-	-
2031	-	-	-	$672	-	-	-
2032	-	-	-	$689	-	-	-
2033	-	-	-	$706	-	-	-
2034	-	-	-	$724	-	-	-
2035	$82	-	-	$742	-	-	-
2036	-	-	-	$761	-	-	-
2037	-	-	-	$780	$1,769	-	-
2038	-	-	-	$799	-	$20,343	-
2039	-	-	-	$819	-	-	-
2040	$92	-	-	$840	-	-	-
2041	-	-	-	$861	-	-	-
2042	-	-	-	$882	-	-	-
2043	-	-	-	$904	-	-	-
2044	-	-	-	$927	-	-	-
2045	$105	-	-	$950	-	-	-
2046	-	-	-	$974	-	-	-
2047	-	-	-	$998	-	-	-
2048	-	-	-	$1,023	-	-	-

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

MAJOR COMPONENT LIFE ANALYSIS & MAINTENANCE PLAN

Sub-Category Description	Useful Life	Placed in Service Date	Remaining Life	Next Replace Date	Visual Condition
Lower Generator	20	2008	11	2029	Good-Working
Upper Generator	20	Varies/2012	0	2019	Good-Working
Lower Well Pumps	10	May 2013	5	2023	Good-Working
Upper Well Pumps	10	2008	2	2020	Good-Working
Dock - refurbish	10	2013	5	2023	Good
Dock Recovering- Carpet	10	2010	0	2019	Good
Furnishings (Recreational & Benches)	12	2012	4	2022	Good

Major Component	Lower Generator	Upper Generator	Lower Well Pumps	Upper Well Pumps	Dock - refurbish	Dock Recovering-Carpet	Furnishings (Recreational & Benches)
Quantity	1	1	1	2	225	225	1
Unit of Measure	Each	Each	Each	Each	Each	Sq. Ft.	Fund
Unit Cost	$10,455.00	$10,455.00	$4,045.00	$4,045.00	$8.40	$0.00	$1,050.00
Replacement Cost	$10,455	$10,455	$4,045	$8,090	$1,890	$0	$1,050
Useful Life	20	20	10	10	10	10	12
Remaining Life	11	0	5	2	5	0	4
Annual Reserves	$523	$523	$405	$809	$189	$0	$88
Accrued Reserves	$4,705	$10,455	$2,023	$6,472	$945	$0	$700
Next Disbursement	**2029**	**2019**	**2023**	**2020**	**2023**	**2019**	**2022**
2019	-	$10,455	-	-	-	-	-
2020	-	-	-	$8,292	-	-	-
2021	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	$1,131
2023	-	-	$4,465	-	$2,086	-	-
2024	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-
2029	$13,383	-	-	-	-	-	-
2030	-	-	-	$10,615	-	-	-
2031	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-
2033	-	-	$5,715	-	$2,671	-	-
2034	-	-	-	-	-	-	$1,521
2035	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-
2039	-	$16,714	-	-	-	-	-
2040	-	-	-	$13,588	-	-	-
2041	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-
2043	-	-	$7,316	-	$3,418	-	-
2044	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	$2,045
2047	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

MAJOR COMPONENT LIFE ANALYSIS & MAINTENANCE PLAN

Sub-Category Description	Useful Life	Placed in Service Date	Remaining Life	Next Replace Date	Visual Condition
Wood Sign Post	5	Ongoing	1	2019	Good-Fair
Misc Wood Signage	15	Unknown / 2014	4	2022	Good-Fair
Misc Metal Signage	10	Varies / 2014	4	2022	Good-Fair
No Trespassing Signs	15	2012 / 2014	4	2022	Good
Reserve Study	3	2015	1	2019	N/A

Major Component	Wood Sign Post	Misc Wood Signage	Misc Metal Signage	No Trespassing Signs	Reserve Study		
Quantity	1	1	1	1	1		
Unit of Measure	Fund	Fund	Fund	Fund	Each		
Unit Cost	$55.00	$1,050.00	$1,050.00	$2,420.00	$1,050.00		
Replacement Cost	$55	$1,050	$1,050	$2,420	$1,050		
Useful Life	5	15	10	15	3		
Remaining Life	1	4	4	4	1		
Annual Reserves	$11	$70	$105	$161	$350		
Accrued Reserves	$44	$770	$630	$1,775	$700		
Next Disbursement	**2019**	**2022**	**2022**	**2022**	**2019**		
2019	$55	-	-	-	$1,050		
2020	-	-	-	-	-		
2021	-	-	-	-	-		
2022	-	$1,131	$1,131	$2,606	$1,131		
2023	-	-	-	-	-		
2024	$62	-	-	-	-		
2025	-	-	-	-	$1,218		
2026	-	-	-	-	-		
2027	-	-	-	-	-		
2028	-	-	-	-	$1,311		
2029	$70	-	-	-	-		
2030	-	-	-	-	-		
2031	-	-	-	-	$1,412		
2032	-	-	$1,447	-	-		
2033	-	-	-	-	-		
2034	$80	-	-	-	$1,521		
2035	-	-	-	-	-		
2036	-	-	-	-	-		
2037	-	$1,638	-	$3,774	$1,638		
2038	-	-	-	-	-		
2039	$90	-	-	-	-		
2040	-	-	-	-	$1,764		
2041	-	-	-	-	-		
2042	-	-	$1,853	-	-		
2043	-	-	-	-	$1,899		
2044	$102	-	-	-	-		
2045	-	-	-	-	-		
2046	-	-	-	-	$2,045		
2047	-	-	-	-	-		
2048	-	-	-	-	-		

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

PHYSICAL AND FINANCIAL ANALYSIS WORKSHEET

Based on Fiscal Year Ending, December 31, 2018 for Fiscal Year Beginning January 1, 2019

Fiscal Year:	**January 1 - December 31**
Study Type:	**Reserve Study with On-Site Inspection**
Overall Condition	**Well Maintained**
Management Company:	**Self-Managed**
Number of Units:	**169**

Association Address North Meadow Lane & Forest Road
Arnold Meado CA
Madera County

Built Date: **1972** Active Date: **1972** Last Study Prepared: **2015** Age: **46**

Estimated Replacement Cost	**$136,318**	Estimated Total Replacement Costs of Reserve Components
Annual Reserves (Based on Straight Line)	$10,183	Annual reserves funds based on straight line full-funding method (replacement cost divided by life expectancy)
Annual Reserves Per Unit (Based on Straight Line)	$60.25	Annual Reserve Per Unit based on straight line (Annual reserves divided units)
Fully Funded Accrued Reserve Amount for Aged Components	**$70,797**	Fully Funded Accrued Reserve Amount as of FYE, December 31, 2018
Reserve Account Balance as of February 28, 2018	$49,800	Reserve Account Balance as of February 28, 2018
2018 Reserve Contribution (Collected Annually)	$0	2018 Reserve Contribution $6,422 Year $38.00 Per Unit
2018 Special Assessment for Asphalt Work	$8,722	2018 Special Assessment for Asphalt Work
2018 Average Interest Rate on Reserve Account @ .10%	$50	2018 Average Interest Rate on Reserve Account 0.10%
2018 Reserve Expenditures (Asphalt Repairs)	**-$5,050**	2018 Reserve Expenditures (Asphalt Repairs)
Projected Reserve Account Balance	**$53,522**	Estimated Reserve Balance as of FYE, December 31, 2018
Percent Funded	**76%**	Percent Funded as of FYE, December 31, 2018

Based on Straight Line is Calculated by the following:

Based on Straight Line = Replacement Cost divided by Average Life Expectancy = Annual Reserve Contribution Accrued Reserve = Average Life minus Remaining Life x Annual Reserve Contribution

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

No	Category	Sub-Category Description	Estimated Quantity Unit of Measure	Unit Cost	Replace Cost	Annual Reserve Amount	Monthly Reserve Amount	Fully Funded Amount	Useful Life	Placed in Service Date	Remaining Life	Next Replace Date
1	Pavement	Road Repairs	286,720 Sq. Ft.	0.02	$5,734	$1,911	$159	$0	3	2018	3	2021
2	Pavement	Asphalt Slurry Seal	49,120 Sq. Ft.	0.30	$14,967	$2,138	$178	$8,553	7	2014	3	2021
3	Pavement	Asphalt Overlay	49,120 Sq. Ft.	0.00	$0	$0	$0	$0	20	Not Funded	4	2022
4	Pavement	Concrete Slabs & Stairs/Landings	548 Sq. Ft.	6.30	$3,454	$115	$10	$1,151	30	2008	20	2038
5	Roofing	Lower Pump House Shingle Roof	136 Sq. Ft.	3.70	$503	$34	$3	$436	15	Unknown	2	2020
6	Roofing	Upper Storage House Metal Roof	136 Sq. Ft.	3.70	$503	$25	$2	$226	20	2008	11	2029
7	Roofing	Storage Shed Shingle Roof @ Pond	248 Sq. Ft.	3.70	$918	$61	$5	$795	15	Unknown	2	2020
8	Roofing	Replace Kiosk Metal Roof	40 Sq. Ft.	3.70	$148	$7	$1	$44	20	2012	14	2032
9	Exterior Building	Upper Pump Enclosure-repair/replace	30 Sq. Ft.	26.00	$780	$22	$2	$201	35	Unknown	26	2044
10	Exterior Building	Kiosk -repair/replace	1 Each	1,050	$1,050	$30	$3	$840	35	Unknown	7	2025
11	Exterior Building	Upper Storage House -repair/replace	96 Sq. Ft.	26.00	$2,496	$71	$6	$1,355	35	Unknown	16	2034
12	Exterior Building	Lower Pump House -repair/replace	96 Sq. Ft.	26.00	$2,496	$71	$6	$1,640	35	Unknown	12	2030
13	Exterior Building	Storage Shed -repair/ replace	192 Sq. Ft.	26.00	$4,992	$143	$12	$3,994	35	Unknown	7	2025
14	Painting	Paint Lower Pump House	320 Sq. Ft.	1.30	$416	$83	$7	$250	5	2015	2	2020
15	Painting	Paint Upper Storage House	320 Sq. Ft.	1.30	$416	$83	$7	$250	5	2015	2	2020

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

No	Category	Sub-Category Description	Estimated Quantity Unit of Measure	Unit Cost	Replace Cost	Annual Reserve Amount	Monthly Reserve Amount	Fully Funded Amount	Useful Life	Placed in Service Date	Remaining Life	Next Replace Date
16	Painting	Paint Storage Shed	448 Sq. Ft.	1.30	$582	$116	$10	$349	5	2015	2	2020
17	Painting	Paint Kiosk Center	1 Each	105.00	$105	$21	$2	$63	5	2015	2	2020
18	Painting	Paint Metal Gates (Front & Back)	2 Each	55.00	$110	$22	$2	$66	5	2015	2	2020
19	Painting	Paint WI Stair Railings	1 Fund	55.00	$55	$11	$1	$33	5	2015	2	2020
20	Painting	Stain/Seal Wood Propane Fences	360 Sq. Ft.	0.80	$288	$58	$5	$173	5	2015	2	2020
21	Painting	Sealing of Wood Signs & Benches	1 Fund	210.00	$210	$42	$4	$126	5	2015	2	2020
22	Painting	Paint A-Frame Entry Sign	1 Each	55.00	$55	$11	$1	$33	5	2015	2	2020
23	Fences, Gates, & Railings	Metal Hand & Stair Railings-replace	60 Ln. Ft.	55.00	$3,300	$110	$9	$2,530	30	Unknown	7	2025
24	Fences, Gates, & Railings	Front & Back Swing Gates	2 Each	1,050.00	$2,100	$70	$6	$1,610	30	Unknown	7	2025
25	Fences, Gates, & Railings	Wood & Barbed Wire Fencing	8,475 Ln. Ft.	0.06	$500	$500	$42	$0	1	2018	1	2019
26	Fences, Gates, & Railings	Wood Propane Fencing	72 Ln. Ft.	15.75	$1,134	$76	$6	$832	15	2012	4	2022
27	Mechanical	Solar Power System	1 Fund	12,725.00	$12,725	$424	$35	$4,242	30	2007	20	2038
28	Mechanical	Water Tank	1 Each	34,670.00	$34,670	$693	$58	$11,788	50	1999	33	2051
29	Mechanical	Lower Generator	1 Each	10,455.00	$10,455	$523	$44	$4,705	20	2008	11	2029
30	Mechanical	Upper Generator	1 Each	10,455.00	$10,455	$523	$44	$10,455	20	Varies/2012	0	2019
31	Mechanical	Lower Well Pumps	1 Each	4,045.00	$4,045	$405	$34	$2,023	10	May 2013	5	2023
32	Mechanical	Upper Well Pumps	2 Each	4,045.00	$8,090	$809	$67	$6,472	10	2008	2	2020
33	Recreational	Dock - refurbish	225 Each	8.40	$1,890	$189	$16	$945	10	2013	5	2023
34	Recreational	Dock Recovering- Carpet	225 Sq. Ft.	0.00	$0	$0	$0	$0	10	2010	0	2019
35	Recreational	Furnishings (Recreational & Benches)	1 Fund	1,050.00	$1,050	$88	$7	$700	12	2012	4	2022
36	Mailboxes & Signage	Wood Sign Post	1 Fund	55.00	$55	$11	$1	$44	5	Ongoing	1	2019
37	Mailboxes & Signage	Misc Wood Signage	1 Fund	1,050.00	$1,050	$70	$6	$770	15	Unknown / 2014	4	2022
38	Mailboxes & Signage	Misc Metal Signage	1 Fund	1,050.00	$1,050	$105	$9	$630	10	Varies / 2014	4	2022
39	Mailboxes & Signage	No Trespassing Signs	1 Fund	2,420.00	$2,420	$161	$13	$1,775	15	2012 / 2014	4	2022
40	Other	Reserve Study	1 Each	1,050.00	$1,050	$350	$29	$700	3	2015	1	2019

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

VISUAL ANALYSIS AND/OR COMMENTARY WORKSHEET

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Next Replacement Date may be calculated by the following:

Current Year (2018) + Estimated Remaining Life (depends on adjustments) OR Last Known Placed In Service Date + Average Life Expectancy

No.	Sub-Category Description	Estimated Quantity Unit of Measure	Replace Cost	Useful Life	Placed In Service Date	Remaining Life	Next Replace Date	Visual Condition	COMMENTS/NOTES
1	Road Repairs	286,720 Sq. Ft.	$5,734	3	2018	3	2021	Fair-Poor	2018: Association plans to do asphalt repairs in 2018. 2017:Association has decided to defer maintenance at this time due to componant being in working condition. 2015: Road that was repaired in 2014 good condition 2014: Repaired and paved sections of the road for $14,246 in June 2012:There are section of approx 3 miles of road that are not funded for overlay & sealing. A repair fund is recommended for inspection and repairs of the 3 miles of associations roads in which the association is obligated to maintain. Approx $1,000/yr for road repairs as needed
2	Asphalt Slurry Seal	49,120 Sq. Ft.	$14,967	7	2014	3	2021	Fair-Poor	2018: This fund is for the resurfacing of the steep up-hill sections of the asphalt, association resurfaces every 7 years, last completed for approximately $14,200. 2014: Repaired and paved sections of the road for $14,246 in June 2014: Repaired and paved sections of the road for $14,246 in June 2014 2012:There are section of approx 3 miles of road that are not funded for overlay & sealing. A repair fund is recommended for inspection and repairs of the 3 miles of associations roads in which the association is obligated to maintain.
3	Asphalt Overlay	49,120 Sq. Ft.	$0	20	Not Funded	4	2022	Fair-Poor	2018: The asphalt is in fair to poor condition with many areas that are in need of repair, some of the areas that are in more need than others should be addressed first, inspect and repair as needed. 2015: The 49,120 Sq. Ft. of asphalt which is sealed the Overlay for the asphalt road is not funded. *See Asphalt Road Repair Fund
4	Concrete Slabs & Stairs/Landings	548 Sq. Ft.	$3,454	30	2008	20	2038	Good	2018: The Stairs/landings and slabs are in good condition with no defects to note. inspect and repair as needed. 2015: Concrete stairs, slaps, and landings all in good condition no problems observed. 2012:This fund is for the inspection, repair and/or replacement of concrete slabs/stairs/landings: inspect/repair fix all trip hazards when needed
5	Lower Pump House Shingle Roof	136 Sq. Ft.	$503	15	Unknown	2	2020	Good	2018: The shingles on the lower pump house appears to be in good conditon with no visual missing shingles, inspect and repair as needed. 2015: The shingle roof is in good/fair condition - no major problems observed. 2012: This fund is for the shingle roof for the lower pump house: Last known roof replacement date is unknown
6	Upper Storage House Metal Roof	136 Sq. Ft.	$503	20	2008	11	2029	Good	2018: The metal roof on the upper storage house appears to be in good conditon with no visual defects, inspect and repair as needed. 2015: The shingle roof is in good/fair condition - no major problems observed 2015: The metal roof on the upper storage house is in good condition - No problems observed. (pump was moved in 2015) 2012: This fund is for the metal roof for the upper pump house: Last known roof replacement date is 2008
7	Storage Shed Shingle Roof @ Pond	248 Sq. Ft.	$918	15	Unknown	2	2020	Good	2018: The shingles on the Storage shed roof appears to be in good conditon with no visual missing shingles, inspect and repair as needed. 2015: The Storage Shed shingle roof appeared in good condition however there was 1 shingle lifting. 2012: This fund is for the shingle roof for the storage shed: Last known roof replacement date is unknown
8	Replace Kiosk Metal Roof	40 Sq. Ft.	$148	20	2012	14	2032	Good	2018: The metal roof on the kiosk appears to be in good condition with no observed defects. inspect and repair as needed. 2015: The metal roof on the kiosk is in good condition - No problems observed. 2012: This fund is for the replacement/repair of the kiosk center Roof: Last known replacement is unknown
9	Upper Pump Enclosure-repair/replace	30 Sq. Ft.	$780	35	Unknown	26	2044	Good	2018: The Upper pump enclosure appears to be in good to fair condition with some signs of aging due to the out door elements. Paint @ cycle 2015: The upper pump was moved in 2015 to a smaller area located in the meadow. The housing has a new tarp on the pump enclosure

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

VISUAL ANALYSIS AND/OR COMMENTARY WORKSHEET

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Next Replacement Date may be calculated by the following:

Current Year (2018) + Estimated Remaining Life (depends on adjustments) OR Last Known Placed In Service Date + Average Life Expectancy

No.	Sub-Category Description	Estimated Quantity Unit of Measure	Replace Cost	Useful Life	Placed In Service Date	Remaining Life	Next Replace Date	Visual Condition	COMMENTS/NOTES
10	Kiosk -repair/replace	1 Each	$1,050	35	Unknown	7	2025	Good	2018: The kiosk appears to be in good condition with no observed defects. inspect and repair as needed. 2015: It appears that the kiosk is in good condition - No wood rot or deterioration was noted. 2012: This fund is for the replacement/repair of the kiosk center: Last known replacement is unknown
11	Upper Storage House -repair/replace	96 Sq. Ft.	$2,496	35	Unknown	16	2034	Good	2018: The upper storage house appears to be in good conditon with no visual defects, inspect and repair as needed. 2015: It is noted that the pump was moved to the meadow and this upper pump house will be used for storage. The exterior of the building is scheduled to be inspected and painted in July 2015. 2012: This fund is for the replacement/repair of the upper pump house: Last known replacement is unknown
12	Lower Pump House -repair/replace	96 Sq. Ft.	$2,496	35	Unknown	12	2030	Good	2018: The lower pump house appears to be in good condition with no signs of defects or dry rot, inspect and repair if needed. 2015: The exterior of the building is scheduled to be inspected and painted in July 2015. 2012: This fund is for the replacement/repair of the lower pump house: Last known replacement is unknown
13	Storage Shed -repair/ replace	192 Sq. Ft.	$4,992	35	Unknown	7	2025	Good	2018: The storage Shed appears to be in good conditon with no visual defects, inspect and repair as needed. 2015: The exterior of the building is scheduled to be inspected and painted in July 2015. The wood doors on the storage room shed is showing signs of wood rot and deterioration and a lifting roof shingle. 2012: This fund is for the replacement/repair of the storage shed: Last known replacement is unknown
14	Paint Lower Pump House	320 Sq. Ft.	$416	5	2015	2	2020	Good-Fair	2018: The lower pump house appears to be in good to fair condition with some signs of aging due to the out door elements. Paint @ cycle 2015: The painting in scheduled to be completed July 2015.
15	Paint Upper Storage House	320 Sq. Ft.	$416	5	2015	2	2020	Good-Fair	2018: The Upper Storage house appears to be in good to fair condition with some signs of aging due to the out door elements. Paint @ cycle 2015: The painting in scheduled to be completed July 2015.
16	Paint Storage Shed	448 Sq. Ft.	$582	5	2015	2	2020	Good-Fair	2018: The Storage Shed house appears to be in good to fair condition with some signs of aging due to the out door elements. Paint @ cycle 2015: The painting in scheduled to be completed July 2015.
17	Paint Kiosk Center	1 Each	$105	5	2015	2	2020	Good	2018: The kiosk appears to be in good condition with minimal fading due to the putdoor elements. Paint @ cycle. 2015: The painting in scheduled to be completed July 2015.
18	Paint Metal Gates (Front & Back)	2 Each	$110	5	2015	2	2020	Good-Fair	2018: The front and back swing gates are in good working condition. with little to no fading, paint @ cycle. 2017: It is noted that the gates were painted in 2015 for $50/each 2015: The painting of the gates are on a 5 year paint cycle. 2012: This fund is replace the Front and Back Swinging Gates: Paint regularly to prevent rust & corrosion. Replace when needed.
19	Paint WI Stair Railings	1 Fund	$55	5	2015	2	2020	Good	2018: The WI stair railings are in good sturdy condition. with little to no fading, paint @ cycle. inspect and repiar as needed. 2017: It is noted that the gates were painted in 2015 for $50 2015: The painting of the stair railings are on a 5 year paint cycle. 2012: This fund is for the painting of wrought iron railings: Last known painting is 2012
20	Stain/Seal Wood Propane Fences	360 Sq. Ft.	$288	5	2015	2	2020	Good-Fair	2018: Wood fencing remains in like new condition, stain or seal to carry out UL, inspect and repair as needed and paint @ cycle. 2015: The painting in scheduled to be completed July 2015.
21	Sealing of Wood Signs & Benches	1 Fund	$210	5	2015	2	2020	Fair	2018: Wood benches appear to be in fair condition and recommend a seal/paint to carry out the UL. 2017: It is noted that the signs and benches were completed in 2015 for $50 2015: The wood signs & benches are on a 5 year paint cycle. 2012: This fund is for the painting of wood signs & benches: Last known painting is 2012 (new benches)

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

VISUAL ANALYSIS AND/OR COMMENTARY WORKSHEET

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No.	Sub-Category Description	Estimated Quantity Unit of Measure	Replace Cost	Useful Life	Placed In Service Date	Remaining Life	Next Replace Date	Visual Condition	COMMENTS/NOTES
22	Paint A-Frame Entry Sign	1 Each	$55	5	2015	2	2020	Good-Fair	2018: The A-Frame Entry sign appears to be in good to fair condition with some fading due to the outdoor elements, inspect and repair as needed. 2017:Association has decided to defer maintenance at this time due to componant being in working condition. 2015: The A-Frame Entry Sign is in good condition - paint cycle 5 years. 2012: This fund is for the painting of Wood A-Frame: Last known painting is 2012
23	Metal Hand & Stair Railings-replace	60 Ln. Ft.	$3,300	30	Unknown	7	2025	Good	2018: The metal hand railing appear to be in good sturdy condition. Inspect and repair as needed. 2015: No major problems observed such as rust or corrosion - paint cycle 2012: This fund is for the painting of wrought iron railings: Last known painting is 2012
24	Front & Back Swing Gates	2 Each	$2,100	30	Unknown	7	2025	Good	2018: The front and back swing gates are in good working condition. Inspect and repair as needed. 2015: The gates are in good working condition. 2012: This fund is for the painting of metal gates (back and front): Last known painting is 2012
25	Wood & Barbed Wire Fencing	8,475 Ln. Ft.	$500	1	2018	1	2019	Fair	2018: The perimeter fencing is repaired twice a year in the spring amd fall, when needed new stakes and wire is added. The wire sometimes is stretched for sagging areas. The work is performed by volunteers in the association. This fund is for supplies for the repairs. 2015: The wood fencing is inspected 2x a year - repair only 2012: This fund is repair/replace wood & barb wire fencing as needed: Inspected 2 x a year for repair and replacement. Maintain & repair - No full replacement (approx $500/yr repairs)
26	Wood Propane Fencing	72 Ln. Ft.	$1,134	15	2012	4	2022	Good	2018: Wood fencing remains in like new condition, stain or seal to carry out UL, inspect and repair as needed and paint @ cycle. 2015: The wood enclosure is in varies in condition it is noted that the paint/seal will be scheduled for July 2015. 2012: This fund is replace the wood propane fencing enclosure: Paint or treat regularly to prevent wood rot/termites: If not replace wood planks when needed. 2012 a new section of fencing was added to fencing enclosure.
27	Solar Power System	1 Fund	$12,725	30	2007	20	2038	Good	2018: It appears the solar panel are in good condition, recommend regular inspection due to the outdoor elements. 2015: It is noted that the solar panels are in good working condition. 2012: This fund is for the repair/replacement of the solar system/panels: Last known replacement date is 2007
28	Water Tank	1 Each	$34,670	50	1999	33	2051	Good	2018: Water tank remains in good working condition. there is nothing additional to note on this component. 2015: The water tank appears to be in good condition. It is noted that the association will be checking on some easement verification. 2012:This fund is to repair/replace the water tank/ inspect and repair when needed
29	Lower Generator	1 Each	$10,455	20	2008	11	2029	Good-Working	2018: Lower generator is in good working condition, inspect and repair as needed. 2015: It is noted that the generators are in good working condition - inspect & repair regularly. 2012: This fund is for the repair/replacement of the lower generator: Last known replacement date is 2008
30	Upper Generator	1 Each	$10,455	20	Varies/2012	0	2019	Good-Working	2018: Upper generator is in good working condition, inspect and repair as needed. 2015: It is noted that the generators are in good working condition - inspect & repair regularly. 2012: This fund is for the repair/replacement of the lower generator: Last known replacement date is unknown: Repair $1,200 in 2012+3 years remaining
31	Lower Well Pumps	1 Each	$4,045	10	May 2013	5	2023	Good-Working	2018: Lower well pumps is in good working condition, inspect and repair as needed. 2015: The well pump is in good working condition - inspect & repair regularly. 2013: Lower Well Pump replaced May 2013 for $3,805.80 2012: This fund is for the repair/replacement of the upper well pump: Last known replacement date is 2008: Inspect & Repair or Replace as needed

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No.	Sub-Category Description	Estimated Quantity Unit of Measure	Replace Cost	Useful Life	Placed In Service Date	Remaining Life	Next Replace Date	Visual Condition	COMMENTS/NOTES
32	Upper Well Pumps	2 Each	$8,090	10	2008	2	2020	Good-Working	2018: Upper well pumps is in good working condition, inspect and repair as needed. 2015: The well pump is in good working condition - inspect & repair regularly. 2012: This fund is for the repair/replacement of the upper well pump: Last known replacement date is 2008: Inspect & Repair or Replace as needed
33	Dock - refurbish	225 Each	$1,890	10	2013	5	2023	Good	2018: Dock remains in good condition (according to mike, since GCG did not have access to Dock) 2015: Dock appeared to be in good condition - no carpet. (Check with Mike) 2013: Docks were refurbished in 2013 for $1806.17, a total of $406.17 was donated therefore association spent $1,400.
34	Dock Recovering- Carpet	225 Sq. Ft.	$0	10	2010	0	2019	Good	2018: Carpet located on dock remains in good condition (according to mike, since GCG did not have access to Dock) 2017:Association has decidedx to defer maintenance at this time due to componant being in working condition. 2015: The dock was refurbished in 2013 - Dock did not have carpet. Verify with Mike if the Assoc is going to fund for carpet. 2012: This fund is for the deck recovering which is carpet: The last known replacement date of carpet was 2010 for $116
35	Furnishings (Recreational & Benches)	1 Fund	$1,050	12	2012	4	2022	Good	2018: Wood benches appear to be in fair condition and recommend a seal/paint to carry out the UL. 2015: Benches and recreational furnishings were locked up and stored away. Per Mike the furnishings are still in good condition. 2012: This fund is to replace furnishings/benches: Benches replaced in 2012 & folding tables were furnished in 2012
36	Wood Sign Post	1 Fund	$55	5	Ongoing	1	2019	Good-Fair	2018: Replacing signage is on going as needed. overall signage is in good condition. inspect and repair fading or deteriorating signage. 2015: It is noted that some wood sign post have been replaced. Ongoing: This fund is replace the wood rotted sign post: Inspect regularly and replace those that are needed. (Approx $100/year for wood post replacement)
37	Misc Wood Signage	1 Fund	$1,050	15	Unknown / 2014	4	2022	Good-Fair	2018: Replacing signage is on going as needed. overall signage is in good condition. inspect and repair fading or deteriorating signage. 2015: it is noted that some signs have been replaced 2014/2015 - good condition. 2014: Various signs replaced: Adj remaining life +5 2012: This reserve funding is for the "No Trespassing signs which need to go around the perimeter of the property lines; (One sign at each entry gate and a sign 600' apart around the perimeter fencing.)
38	Misc Metal Signage	1 Fund	$1,050	10	Varies / 2014	4	2022	Good-Fair	2018: Replacing signage is on going as needed. overall signage is in good condition. inspect and repair fading or deteriorating signage. 2015: it is noted that some signs have been replaced 2014/2015 - good condition. 2014: Various signs replaced: Adj remaining life +5 2012: This fund is to replace the metal signs when needed: Condition of metal signs varies
39	No Trespassing Signs	1 Fund	$2,420	15	2012 / 2014	4	2022	Good	2018: Replacing signage is on going as needed. overall signage is in good condition. inspect and repair fading or deteriorating signage. 2015: it is noted that some signs have been replaced 2014/2015 - good condition. 2014: Various signs replaced: Adj remaining life +5 2012: This reserve funding is for the "No Trespassing signs which need to go around the perimeter of the property lines; (One sign at each entry gate and a sign 600' apart around the perimeter fencing.)
40	Reserve Study	1 Each	$1,050	3	2015	1	2019	N/A	2018:On-site inspection was completed in June 21, 2018. 2015: Reserve Study On-site Inspection completed June 17, 2015 (Reduce price from $1,400 to $1,000) 2012: Reserve Study On-site inspection was completed in October 13, 2012

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

ASSESSMENT ANALYSIS BY CATEGORY

Estimated Replacement Cost	$136,318	Units	169
Annual Reserves (Based on Straight Line)	$10,183	Annual Reserves Required (Based on Straight Line Funding Method)	
Annual Reserves Per Unit (Based on Straight Line)	$60.25	Annual Reserve Per Unit based on straight line (Annual reserves divided units)	
Fully Funded Accrued Reserve Amount as of FYE, December 31, 2018	$70,797	Fully Funded Accrued Reserve Amount as of FYE, December 31, 2018	
Estimated Reserve Balance as of FYE, December 31, 2018	$53,522	Estimated Reserve Balance as of FYE, December 31, 2018	
Percent Funded as of FYE, December 31, 2018	76%	Percent Funded as of FYE, December 31, 2018	

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

Component/Maintenance		Replace Cost	Annual Reserve	Monthly Reserve	Fully Funded Amount	Average Life Expectancy	Estimated Remaining Life	Next Replace Date
TOTAL		**$136,318**	**$10,183**	**$849**	**$70,797**			
Pavement	Road Repairs	$5,734	$1,911	$159	$0	3	3	2021
	Asphalt Slurry Seal	$14,967	$2,138	$178	$8,553	7	3	2021
	Asphalt Overlay	$0	$0	$0	$0	20	4	2022
	Concrete Slabs & Stairs/Landings	$3,454	$115	$10	$1,151	30	20	2038
Pavement Total		**$24,156**	**$4,165**	**$347**	**$9,704**			
Roofing	Lower Pump House Shingle Roof	$503	$34	$3	$436	15	2	2020
	Upper Storage House Metal Roof	$503	$25	$2	$226	20	11	2029
	Storage Shed Shingle Roof @ Pond	$918	$61	$5	$795	15	2	2020
	Replace Kiosk Metal Roof	$148	$7	$1	$44	20	14	2032
Roofing Total		**$2,072**	**$127**	**$11**	**$1,502**			
Exterior Building	Upper Pump Enclosure-repair/replace	$780	$22	$2	$201	35	26	2044
	Kiosk -repair/replace	$1,050	$30	$3	$840	35	7	2025
	Upper Storage House -repair/replace	$2,496	$71	$6	$1,355	35	16	2034
	Lower Pump House -repair/replace	$2,496	$71	$6	$1,640	35	12	2030
	Storage Shed -repair/ replace	$4,992	$143	$12	$3,994	35	7	2025
Exterior Building Total		**$11,814**	**$338**	**$28**	**$8,029**			
Painting	Paint Lower Pump House	$416	$83	$7	$250	5	2	2020
	Paint Upper Storage House	$416	$83	$7	$250	5	2	2020
	Paint Storage Shed	$582	$116	$10	$349	5	2	2020
	Paint Kiosk Center	$105	$21	$2	$63	5	2	2020
	Paint Metal Gates (Front & Back)	$110	$22	$2	$66	5	2	2020
	Paint WI Stair Railings	$55	$11	$1	$33	5	2	2020
	Stain/Seal Wood Propane Fences	$288	$58	$5	$173	5	2	2020

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

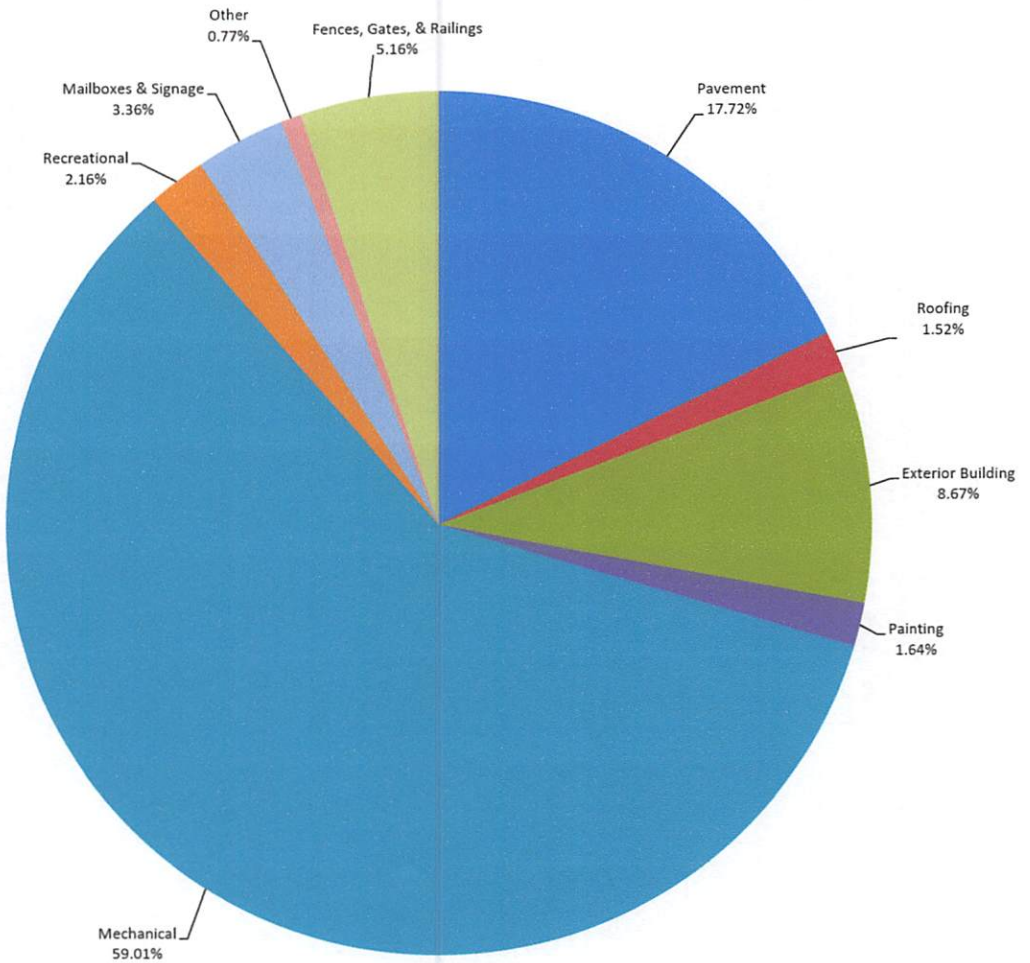
Component/Maintenance		Replace Cost	Annual Reserve	Monthly Reserve	Fully Funded Amount	Average Life Expectancy	Estimated Remaining Life	Next Replace Date
TOTAL		**$136,318**	**$10,183**	**$849**	**$70,797**			
Painting	Sealing of Wood Signs & Benches	$210	$42	$4	$126	5	2	2020
	Paint A-Frame Entry Sign	$55	$11	$1	$33	5	2	2020
Painting Total		**$2,237**	**$447**	**$37**	**$1,342**			
Mechanical	Solar Power System	$12,725	$424	$35	$4,242	30	20	2038
	Water Tank	$34,670	$693	$58	$11,788	50	33	2051
	Lower Generator	$10,455	$523	$44	$4,705	20	11	2029
	Upper Generator	$10,455	$523	$44	$10,455	20	0	2019
	Lower Well Pumps	$4,045	$405	$34	$2,023	10	5	2023
	Upper Well Pumps	$8,090	$809	$67	$6,472	10	2	2020
Mechanical Total		**$80,440**	**$3,377**	**$281**	**$39,684**			
Recreational	Dock - refurbish	$1,890	$189	$16	$945	10	5	2023
	Dock Recovering- Carpet	$0	$0	$0	$0	10	0	2019
	Furnishings (Recreational & Benches)	$1,050	$88	$7	$700	12	4	2022
Recreational Total		**$2,940**	**$277**	**$23**	**$1,645**	**12**	**5**	**2023**
Mailboxes & Signage	Wood Sign Post	$55	$11	$1	$44	5	1	2019
	Misc Wood Signage	$1,050	$70	$6	$770	15	4	2022
	Misc Metal Signage	$1,050	$105	$9	$630	10	4	2022
	No Trespassing Signs	$2,420	$161	$13	$1,775	15	4	2022
Mailboxes & Signage Total		**$4,575**	**$347**	**$29**	**$3,219**			
Other	Reserve Study	$1,050	$350	$29	$700	3	1	2019
Other Total		**$1,050**	**$350**	**$29**	**$700**			
Fences, Gates, & Railings	Metal Hand & Stair Railings-replace	$3,300	$110	$9	$2,530	30	7	2025
	Front & Back Swing Gates	$2,100	$70	$6	$1,610	30	7	2025
	Wood & Barbed Wire Fencing	$500	$500	$42	$0	1	1	2019
	Wood Propane Fencing	$1,134	$76	$6	$832	15	4	2022
Fences, Gates, & Railings Total		**$7,034**	**$756**	**$63**	**$4,972**			
Grand Total		**$136,318**	**$10,183**	**$849**	**$70,797**			

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

PHYSICAL ANALYSIS BY CATEGORY SUMMARY

						2018	2019
					Annual Reserve Contribution	$6,422	$6,591
Description	Replacement Cost	Annual Reserve	Monthly Reserve	Fully Funded Amount	% Based on Assessment	Annual Assessment Per Unit	Annual Assessment Per Unit
TOTAL	**$136,318**	**$10,183**	**$849**	**$70,797**	**100%**	**$38.00**	**$39.00**
Pavement	$24,156	$4,165	$347	$9,704	40.90%	$15.54	$15.95
Roofing	$2,072	$127	$11	$1,502	1.25%	$0.47	$0.49
Exterior Building	$11,814	$338	$28	$8,029	3.31%	$1.26	$1.29
Painting	$2,237	$447	$37	$1,342	4.39%	$1.67	$1.71
Mechanical	$80,440	$3,377	$281	$39,684	33.16%	$12.60	$12.93
Recreational	$2,940	$277	$23	$1,645	2.72%	$1.03	$1.06
Mailboxes & Signage	$4,575	$347	$29	$3,219	3.41%	$1.30	$1.33
Other	$1,050	$350	$29	$700	3.44%	$1.31	$1.34
Fences, Gates, & Railings	$7,034	$756	$63	$4,972	7.42%	$2.82	$2.89

Percentage Based on Replacement Cost



HIGH SIERRA PROPERTY OWNERS ASSOCIATION

ANTICIPATED RESERVE EXPENDITURES BY YEAR

Current US Inflation Rates: 1999-2017 2.50%

Per Civil Code §5300(b)(4)) The board of directors of the association must disclose if they determined to defer or not undertake repairs or replacement of any major component with a remaining life of 30 years or less, including a justification for the deferral or decision not to undertake the repairs or replacement.

It is our recommendation that all anticipated reserve expenditures to be completed by fiscal year ending be inspected, repaired and/or replaced as indicated by a professional before the board or managing agent approves deferment. The anticipated reserve expenditures by fiscal year ending are components that should be fully funded components and have reached its useful life or have exceeded its average life expectancy.

Anticipated Reserve Expenditures By Fiscal Year Ending

2019

Component/Maintenance	Replace Cost
Total	**$12,060**
Wood & Barbed Wire Fencing	$500
Upper Generator	$10,455
Wood Sign Post	$55
Reserve Study	$1,050

2020

Component/Maintenance	Replace Cost
Total	**$12,554**
Lower Pump House Shingle Roof	$516
Storage Shed Shingle Roof @ Pond	$941
Paint Lower Pump House	$426
Paint Upper Storage House	$426
Paint Storage Shed	$597
Paint Kiosk Center	$108
Paint Metal Gates (Front & Back)	$113
Paint WI Stair Railings	$56
Stain/Seal Wood Propane Fences	$295
Sealing of Wood Signs & Benches	$215
Paint A-Frame Entry Sign	$56
Wood & Barbed Wire Fencing	$513
Upper Well Pumps	$8,292

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

ANTICIPATED RESERVE EXPENDITURES BY YEAR

Current US Inflation Rates: 1999-2017 2.50%

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It is our recommendation that all anticipated reserve expenditures to be completed by fiscal year ending be inspected, repaired and/or replaced as indicated by a professional before the board or managing agent approves deferment. The anticipated reserve expenditures by fiscal year ending are components that should be fully funded components and have reached its useful life or have exceeded its average life expectancy.

Anticipated Reserve Expenditures By Fiscal Year Ending

2021

Component/Maintenance	Replace Cost
Total	**$22,275**
Road Repairs	$6,025
Asphalt Slurry Seal	$15,725
Wood & Barbed Wire Fencing	$525

2022

Component/Maintenance	Replace Cost
Total	**$8,889**
Wood & Barbed Wire Fencing	$538
Wood Propane Fencing	$1,221
Furnishings (Recreational & Benches)	$1,131
Misc Wood Signage	$1,131
Misc Metal Signage	$1,131
No Trespassing Signs	$2,606
Reserve Study	$1,131

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

ANTICIPATED RESERVE EXPENDITURES BY YEAR

Current US Inflation Rates: 1999-2017 2.50%

Per Civil Code §5300(b)(4)) The board of directors of the association must disclose if they determined to defer or not undertake repairs or replacement of any major component with a remaining life of 30 years or less, including a justification for the deferral or decision not to undertake the repairs or replacement.

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Anticipated Reserve Expenditures By Fiscal Year Ending

2023	
Component/Maintenance	**Replace Cost**
Total	**$7,103**
Wood & Barbed Wire Fencing	$552
Lower Well Pumps	$4,465
Dock - refurbish	$2,086

2024	
Component/Maintenance	**Replace Cost**
Total	**$7,116**
Road Repairs	$6,488
Wood & Barbed Wire Fencing	$566
Wood Sign Post	$62

HIGH SIERRA PROPERTY OWNERS ASSOCIATION

ANTICIPATED RESERVE EXPENDITURES BY YEAR

Current US Inflation Rates: 1999-2017 2.50%

Per Civil Code §5300(b)(4)) The board of directors of the association must disclose if they determined to defer or not undertake repairs or replacement of any major component with a remaining life of 30 years or less, including a justification for the deferral or decision not to undertake the repairs or replacement.

It is our recommendation that all anticipated reserve expenditures to be completed by fiscal year ending be inspected, repaired and/or replaced as indicated by a professional before the board or managing agent approves deferment. The anticipated reserve expenditures by fiscal year ending are components that should be fully funded components and have reached its useful life or have exceeded its average life expectancy.

Anticipated Reserve Expenditures By Fiscal Year Ending

2025

Component/Maintenance	Replace Cost
Total	**$17,661**
Kiosk -repair/replace	$1,218
Storage Shed -repair/ replace	$5,789
Paint Lower Pump House	$482
Paint Upper Storage House	$482
Paint Storage Shed	$675
Paint Kiosk Center	$122
Paint Metal Gates (Front & Back)	$128
Paint WI Stair Railings	$64
Stain/Seal Wood Propane Fences	$334
Sealing of Wood Signs & Benches	$244
Paint A-Frame Entry Sign	$64
Metal Hand & Stair Railings-replace	$3,827
Front & Back Swing Gates	$2,435
Wood & Barbed Wire Fencing	$580
Reserve Study	$1,218

2026

Component/Maintenance	Replace Cost
Total	**$594**
Wood & Barbed Wire Fencing	$594

Assessment Roll - 2019

LOT#	Operating Assessment	Reserve Assessment	Spec Assess	Total	Past Due 12/31/18	
1	$ 125.00	$ 63.00	$ 52.00	$ 240.00		
2	125.00	63.00	52.00	240.00		
3/4	250.00	126.00	104.00	480.00		
5	125.00	63.00	52.00	240.00		
6	125.00	63.00	52.00	240.00		
7	125.00	63.00	52.00	240.00		
8	125.00	63.00	52.00	240.00		
9	125.00	63.00	52.00	240.00		
10	125.00	63.00	52.00	240.00		
11/12	250.00	126.00	104.00	480.00		
13/14/16	375.00	189.00	156.00	720.00		
15/65	250.00	126.00	104.00	480.00		
17/18/19	375.00	189.00	156.00	720.00		
20	125.00	63.00	52.00	240.00		
21	125.00	63.00	52.00	240.00		
22/23	250.00	126.00	104.00	480.00		
24/25	250.00	126.00	104.00	480.00		
26/27/28/155	500.00	252.00	208.00	960.00		
29	125.00	63.00	52.00	240.00		
30	125.00	63.00	52.00	240.00		
31	125.00	63.00	52.00	240.00		
32	125.00	63.00	52.00	240.00		
33/34	250.00	126.00	104.00	480.00		
35/36	250.00	126.00	104.00	480.00		
37/38	250.00	126.00	104.00	480.00		
39	125.00	63.00	52.00	240.00		
40	125.00	63.00	52.00	240.00		
41	125.00	63.00	52.00	240.00		
42	125.00	63.00	52.00	240.00	2,148.77	Lien
43	125.00	63.00	52.00	240.00		
44	125.00	63.00	52.00	240.00		
45	125.00	63.00	52.00	240.00		
46	125.00	63.00	52.00	240.00		
47/114	250.00	126.00	104.00	480.00		
48	125.00	63.00	52.00	240.00		
49	125.00	63.00	52.00	240.00		
50	125.00	63.00	52.00	240.00		
51	125.00	63.00	52.00	240.00	1,784.19	Lien
52	125.00	63.00	52.00	240.00		
53	125.00	63.00	52.00	240.00		
54/55	250.00	126.00	104.00	480.00		
56	125.00	63.00	52.00	240.00		
57	125.00	63.00	52.00	240.00		
59/98	250.00	126.00	104.00	480.00		
60	125.00	63.00	52.00	240.00		
61	125.00	63.00	52.00	240.00		
62	125.00	63.00	52.00	240.00		

63	125.00	63.00	52.00	240.00		
64	125.00	63.00	52.00	240.00		
65	125.00	63.00	52.00	240.00		
66	125.00	63.00	52.00	240.00		
67/68	250.00	126.00	104.00	480.00		
69	125.00	63.00	52.00	240.00		
70	125.00	63.00	52.00	240.00		
71	125.00	63.00	52.00	240.00		
72	125.00	63.00	52.00	240.00		
73	125.00	63.00	52.00	240.00		
74	125.00	63.00	52.00	240.00		
75/91	250.00	126.00	104.00	480.00		
76	125.00	63.00	52.00	240.00		
77	125.00	63.00	52.00	240.00		
78	125.00	63.00	52.00	240.00		
79	125.00	63.00	52.00	240.00		
80	125.00	63.00	52.00	240.00		
81	125.00	63.00	52.00	240.00		
82	125.00	63.00	52.00	240.00		
83	125.00	63.00	52.00	240.00		
84	125.00	63.00	52.00	240.00		
85	125.00	63.00	52.00	240.00		
86	125.00	63.00	52.00	240.00		
87	125.00	63.00	52.00	240.00		
88	125.00	63.00	52.00	240.00		
89	125.00	63.00	52.00	240.00		
90	125.00	63.00	52.00	240.00		
92	125.00	63.00	52.00	240.00		
93	125.00	63.00	52.00	240.00		
94	125.00	63.00	52.00	240.00		
95	125.00	63.00	52.00	240.00		
96/97	250.00	126.00	104.00	480.00		
99/127	250.00	126.00	104.00	480.00		
100	125.00	63.00	52.00	240.00		
101/102	250.00	126.00	104.00	480.00		
103	125.00	63.00	52.00	240.00	2,283.18	Lien
104	125.00	63.00	52.00	240.00		
105/106	250.00	126.00	104.00	480.00		
107/108	250.00	126.00	104.00	480.00		
109/110	250.00	126.00	104.00	480.00		
111/112	250.00	126.00	104.00	480.00		
113	125.00	63.00	52.00	240.00		
115	125.00	63.00	52.00	240.00		
116	125.00	63.00	52.00	240.00		
117	125.00	63.00	52.00	240.00		
118/119	250.00	126.00	104.00	480.00		
120	125.00	63.00	52.00	240.00		
121	125.00	63.00	52.00	240.00		
122/123	250.00	126.00	104.00	480.00		

Assessment Roll - 2019

124	125.00	63.00	52.00	240.00		
125	125.00	63.00	52.00	240.00	2,574.77	Lien
126	125.00	63.00	52.00	240.00		
128	125.00	63.00	52.00	240.00		
129	125.00	63.00	52.00	240.00		
130	125.00	63.00	52.00	240.00		
131	125.00	63.00	52.00	240.00		
132	125.00	63.00	52.00	240.00		
133	125.00	63.00	52.00	240.00	1,066.55	Lien
134	125.00	63.00	52.00	240.00		
135	125.00	63.00	52.00	240.00		
136/137/138	375.00	189.00	156.00	720.00		
139	125.00	63.00	52.00	240.00		
140/141	250.00	126.00	104.00	480.00		
142/143	250.00	126.00	104.00	480.00		
144	125.00	63.00	52.00	240.00		
145	125.00	63.00	52.00	240.00		
146	125.00	63.00	52.00	240.00		
147	125.00	63.00	52.00	240.00		
148	125.00	63.00	52.00	240.00		
149	125.00	63.00	52.00	240.00		
150/151/161/162	500.00	252.00	208.00	960.00		
152/153/154	375.00	189.00	156.00	720.00		
156	125.00	63.00	52.00	240.00		
157	125.00	63.00	52.00	240.00		
158	125.00	63.00	52.00	240.00		
159/160	250.00	126.00	104.00	480.00		
163	125.00	63.00	52.00	240.00		
164/165	250.00	126.00	104.00	480.00		
166	125.00	63.00	52.00	240.00		
167	125.00	63.00	52.00	240.00		
168/169	250.00	126.00	104.00	480.00		
	$ 21,125.00	$ 10,647.00	$ 8,788.00	$ 40,560.00		

EXHIBIT A
INSURANCE DISCLOSURE

HIGH SIERRA PROPERTY OWNERS ASSOCIATION, INC.

As of August 12, 2018

Insurer:	Hartford Insurance Company
Policy Limits:	$2,000,000 per occurrence $4,000,000 aggregate
Deductible:	$0
Renewal Date:	8/12/19

Commercial Property:

Insurer:	Hartford Insurance Company
Building #1 Policy Limits (Pump Shed):	$15,000
Business Personal Property	$15,000
Building #2 Policy Limits (Pump Shed):	$15,000
Business Personal Property	$18,000
Building #3 Policy Limits (Pond Shed):	$15,000
Business Personal Property	$10,000
Building #4 Policy Limits (Water Tank)	$60,000
Business Personal Property	$1,600
Building #5 Policy Limits (Solar Panels):	$15,000
Deductibles (All):	$500
Money & Securities:	
Inside Premises:	$10,000
Outside Premises:	$5,000
Renewal Date:	8/12/18

Directors and Officers Insurance:

Insurer:	Continental Casualty Company
Policy Limits:	$1,000,000
Deductible:	$1,000
Renewal Date:	8/12/18

Updated 11-3-18

Lot#	Owner Name	Street Address	City/State/Zip
1	Recek, Robert & Patricia	3459 E. Bellaire Way	Fresno, CA 93726
2	Workman III, Sam H.	35427 Avenue 14	Madera, CA 93636-7901
3&4	Stiles, Audie & Pat-c/o Sherry Ha	241 S.Silva	Tulare, CA 93274
5	Rolfe, Thad & Barbara	3082 N. Mount Curve	Altadena, CA 91001
6	Edwards, John	2475 Ashcroft Avenue	Clovis, CA 93611
7	Flores, Armando	P O Box 274	Biola, CA 93606
8	Vawser, Dennis & Linda	P O Box 471	Lebec, CA 93243-0471
9	Harston Jr., Daniel	P O Box 1630	Penn Valley CA 95946
10	Filkowski, Sandra	10943 Big Canoe	Jasper, GA 30143
11 &12	Anderson, Lisa	6256 N. Benedict Ave.	Fresno, CA 93711
	Peterson, Cindy	5441 W. Wathen Ave.	Fresno, CA 93722
13, 14 & 16	Cox, Jon & Diane	4349 Kris Drive Court	Santa Maria, CA 93455
15	Bryant, Paul & Theresa	50161 Road 620	Oakhurst, CA 93644
17, 18 & 19	Christensen, John & Christi	P. O. Box 1593	Coarsegold, CA 93614
20	Eggman, Susan/Hall, Renee	1432 N. Columbia	Stockton, CA 95203
21	Matas, Armando	7484 N. Weaver	Casa Grande, AZ 85194
22, 23 & 73	Romeo, Mark & Caroline	6136 Manton Avenue	Woodland Hills, CA 91367
	Catoline		
24 & 25	Wyrick, Robert & Julie	1819 Pomeroy Road	Arroyo Grande, CA 93420
6, 27, 28 & 15	Burroughs, Cyrus	6445 N. Palm, Ste 101	Fresno, CA 93704
29	Miller, Stewart	2035 Bonita Avenue	Burbank, CA 91504
30	Person, David	40108 Highway 49, Ste C	Oakhurst, CA 93644
31	Thornburg, Jack & Ariel	P.O. Box 1002	North Fork, CA 93643
32	St.Marie, Bill and Mary	1163 Santa Lea	Los Banos, CA 93635
33 & 34	Garoupa, Leonard & Patsy	207 Kendall Lane	Cambria, CA 93428-2205
35 & 36	Fosdick, Larry & Randi	12372 Frieda Place	Garden Grove, CA 92840
37 & 38	Woods, Daryl & Terri	273 Lindero Dr.,	La Selva Beach, CA 95076
39	Reynolds, Charles & Bonnie	11505 Lakeland Rd.	Santa Fe Springs,CA90670-4320
40	Brinley, John & Heather	510 Donna Drive	Anchorage, AK 99504
41	Navarre, Michael & Carroll	442 W. Birch Ct.	Hanford, CA 93230-1356
42	Peterlin, Riyako	22206 Denker Ave.	Torrance, CA 90501
43	Warhurst, Arlene	2373 Silvertree Road	Claremont, CA 91711
44	Neff, Keith & Merie	23506 Calvert Street	Woodland Hills, CA 91367
45	Arbogast, Dawn & Edgeworth, Ric	1120 Archer	Lompoc, CA 93436
46	Fike, Gary & Rhoda	4173 West Paul	Fresno, CA 93722
47	Andreasen, Rod & Janice	1041 E. Pico Avenue	Fresno, CA 93704
48	Gibson, Judy	925 W. Junewood Ct.	Oxnard, CA 93030-3439
49	Sturm, Grant & Gladys	59144 Road 225	North Fork, CA 93643
50	Cozakos, Brian	414 Amherst Dr.	Burbank, CA 91504-4020
51	Flick, Barbara	3588 N. Mountain View A	San Bernardino, CA 92405-2208
52	Krazan, Thomas P. & Donna L.	1650 S. Rainbow Avenue	Sanger, CA 94657
53	Fowler, Bruce & Martha	1074 Dempsey Road	Milpitas, CA 95035-6971
54 & 55	Sloan, Charlene	811 Monte Vista Ave.	Los Banos, CA 93635-4812
56	Felan, Frank & Gerry	4114 N. Walnuthaven Driv	Covina, CA 91722
57 & 58	Angle, Bruce K. & Gayle	404 E. Vassar Ave.	Fresno, CA 93704
59/98	Fitch, John & Kitty	9172 N. Green Meadow	Fresno, CA 93720
60	Vanderpoel, Jay	20573 Malsbary Street	Riverdale, CA 93656

Updated 11-3-18

Lot#	Owner Name	Street Address	City/State/Zip
61	O'Loughlin, Julie Irwin, Kim	P.O. Box 112	Coarsegold, CA 93614
62	Newell, Bob & Beverly	14020 Avion Dr.	La Mirada, CA 90638-3704
63	Newell, Michael & Terisa	20081 Gothic Circle	Huntington Bch,CA 92646-4628
64	Waltner, Douglas & Susan	34164 Rd. 221	Wishon, CA 93669
65	McLaughlin, James & Geri	34133 Keller Road	North Fork, CA 93643
66	Barker, Lennie	1268 W. San Bruno Ave	Fresno, Ca 93711
67 & 68	Barker, Chris	4261 Jerome Prairie	Grants Pass, OR 97527
69	MacDonald, Don & Carol	13276 Tierra Heights Rd.	Redding, CA 96003
70	Nyce, Bonnie	12908 Road 36	Madera, CA 93636
71	Robert & Joyce Welch	2354 Camden Terrace	The Villages, FL 32162
72	Darlene Stagner	31955 East Street	Raymond, CA 93653
74	Lee, Jeffery T. & Krista V. H.	27067 Walker Rd.	Fall River Mills, CA 96028-9727
75 & 91	Holley, Odis & Wanda	330 W. Rialto	Clovis, CA 93612
76 & 77	Arata, Steven & Victoria	39766 Wishing Well Dr.	Bass Lake, CA 93604
78	Messer, M. (Hampshire)	P. O. Box 1326	Lyman, WA 98263
79, 101 & 102	Cardoza, Giana	5081 Dockery	Clovis, CA 93619
80	Shaffer, Michael & Terri	1941 N. Dartmouth Ave.	Clovis, CA 93619
81	Wede, Patricia	4523 W. Oswego Ave.	Fresno, CA 93722-2565
82	Crabtree, Gordon Jr. & Lahna	39955 Road 600	Ahwanee, CA 93601-9776
83	Osaki, Mikio	13225 Aetna St.	Valley Glen, CA 91401
84	St. Marie, Robert & Carrie	634 Widgeon Court	Los Banos, CA 93635
85	Vigil, John & Kathy	7558 Owens St.	Tujunga, CA 91042-1630
86	Ginter, Dustin & Angela	43865 Trabuco Rd	Coarsegold, Ca 93614
87	Colegrove, Charles & Coleen	1531 El Rito Ave.	Glendale, CA 91208
88	Huber, Richard & Belinda	P.O. Box 1030	Coarsegold, Ca 96314
89	Knight, Richard	5211 Hillside Drive	Mariposa, CA 95338
90	Carrie Tellone	1058 S. Sunstream Lane	Anaheim Hills, CA 92808
92	Brown, David	P.O. Box 727	Paso Robles, CA 93446
93	De La Torre, Sid	144 E. Audubon Drive	Fresno, CA 93720
94	Wyrick, Ray	8760 Yosemite	Modesto, CA 95357
95	Richards, Lionel C. & Doris	5827 Happy Isles Fall St.	Mariposa, CA 95338
96 & 97	Cook, David & Sally	1512 San Rafael Way	Camarillo, Ca 93012-8242
99 & 127	Ellis, Dennis & Cyndi	755 E. Sussex Way	Fresno, CA 93704-4237
100	Lane, Raymond	25529 Clemens Ct.	Stevenson Ranch, CA 91381
101 & 102	Thompson, Robert	4010 Brindisi Place	Moorpark, CA 93021
103	Lynne Orosco, Trustee	24 Shady Tree Lane	Carson, NV 89706
104	Peckinpah, Monte	5444 W. Grove	Visalia, CA 93291-7913
105 & 106	Webster, Bryan	2186 Keats Avenue	Clovis, CA 93611-3148
107 & 108	Emmert, Paul & Gloria	7082 W. River Trail	Marana, AZ 85658
109 & 110	Maxwell, Donnie & Brenda	35656 Willow Springs Roa	Madera, CA 93638
111 & 112	Grooms, Robert C.	P.O. Box 511	Bass Lake, CA 93604
113	Petrone, Andrew & Deborah A.	270 Burning Tree Dr.	San Jose, CA 95119-1870
114	Ghioldi, Robert & Kathy	13831 Brookhill Road	Madera, CA 93636
115	Tipton, Geoff & Tamara	3551 Eagle Court	Raymond, CA 93653
116	Mayer, David & Marie	P.O. Box 652	North Fork, CA 93643
117	Mayer, Ray & LeAnn	P. O. Box 33	North Fork, CA 93643

Updated 11-3-18

Lot#	Owner Name	Street Address	City/State/Zip
118 & 119	Kennedy, Patrick W.	43733 Patrick Ave.	Coarsegold, CA 93614-9525
120	Grahlman, Richard	2506 Bay Hill Avenue	Tulare, CA 93274
121	McPhail, Bruce & Cris	3254 E. Clinton Lane	Camp Verde, AZ 86322
	Dascenzi, Phil & Susan	995 Pecan Street	Brea, CA 92871
122 & 123	Roberts, Dwane & Joni	5590 Avenida Florencia	Yorba Linda, CA 92887
124	Johnston, Floyd & Kari	P.O. Box 892305	Temecula, CA 92589
125	McNeilly, Mac	332 Montero Court	Hemet, CA 92545
126	Smith, Rodney	9217 N. Mount Vernon Dr	Fresno, CA 93720
	Smith, Russell	7024 Springmont Dr.	Elk Grove, CA 95758-4016
128	Danenhauer, Helen	39332 Rd, 425B POBox 2	Oakhurst, CA 93644-8851
129	Vale, Jason & Natalie	P.O. Box 2632	Yucca Valley,CA 92286-2632
130	Moren, Jacob	P.O. Box 1404	North Fork, CA 93643
	Hannah		
131	Don Nelson & Barbara Baptista	3975 N. MillBrook	Fresno, CA 93726-7423
132	Sandberg, Loren	21091 Skylark Drive	Lake Forest, CA 92630
133	Ballard, Melanie	172 N. Yosemite	Fresno, CA 93701
134	Johnston, Karen	22140 Frontier Road	Clovis, CA 93619
135	Hopkins, Ben	9240 Buchanan Hollow	Le Grand, CA 95333
136, 137 & 13	Schroeder, Mark & Shannon	3621 Sierra Vista Avenue	Glendale, CA 91208
139	Middleton, Jerami	P.O. Box 417	North Fork, CA 93643
140 & 141	Forrester, Dick & Betty	110 Colony Dr.	Sierra Madre, CA 91024-2627
142 & 143	Bolding, Jack & Ellen, et al.	44434 Country Oaks Lane	Coarsegold, CA 93614
	Richards, Cindy		
	Booth, Diana		
144	Johnston, Sharon	2572 E. Portland	Fresno, CA 93720
145	Roberts, Robert & Lynn	5865 E. Washington	Fresno, CA 93727
146	Freed, Bill & Linda	136 S. Glendora	Covina, CA 91724
147	Favagrossa, Michael	8200 W. Kearney Blvd.	Fresno, CA 93706
148	Hazelwood, Deanne	38305 Augusta Dr.	Murrieta,CA, 92563
149	Hacker, Melanie	3266 Monterosa Lane	Clovis, CA 93619
), 151, 161, &	Jackson, Stan & Jane	1115 Ringe Ct.	Pomona, CA 91767
52, 153, & 15	Compton, David & Debbie	7051 Cross Canyon Rd.	San Miguel, CA 93451
156	Souders, Fred & Mary	9641 Jonquil Ave.	Westminster, CA 92683-6922
157	Wilson, Randy or Marjorie	31115A Success Valley Di	Porterville, CA 93257-1038
158	Ricky, Doug	3210 San Maria Way, SP 1	Santa Maria, CA 93455
159 & 160	Compton, Michael & Loretta	246 Ginger Lane	Paso Robles, CA 93446
163	Mote, Cliff & Marianne	2017 W. Almond Avenue	Orange, CA 92868
164 & 165	Healey, Gloria	P O Box 7693	Laguna Niguel, CA 92607
166	Reed, Everett & Parise, Linda	664 Newton Street	Monterey, CA 93940
167	Haynes, Anthony & Anna	P O Box 1058	Coarsegold, CA 93614
168 & 169	Bickford, Judy	1160 Dry Creek Rd.	Troy, ID 83871