

The Pines Council of Co-Owners, Inc.
 Louisville, Kentucky
CFS Reserve Analysis Report Summary

Report Date	July 31, 2018	Parameters:	
Version	002	Inflation	2.00%
Account Number	1088	Annual Contribution Increase	5.00%
Budget Year Beginning	1/ 1/18	Investment Yield	2.00%
Ending	12/31/18	Taxes on Yield	20.00%
Total Units Included	72	Contingency	3.00%
Phase Development	1 of 1	Reserve Fund Balance as of	
		1/ 1/18:	\$117,227.32

Project Profile & Introduction

Reserve Data Analysis - Ohio Valley has completed a full reserve study for The Pines Council of Co-Owners, Inc. including an examination of documents, two visits to the property, and discussion with the Board. The study utilizes "Cash Flow" methodology to achieve "Full" funding.

Cash Flow Specific Summary of Calculations

Monthly Contribution to Reserves Required:	\$2,880.00
(\$40.00 per unit per month)	
Average Net Monthly Interest Contribution This Year:	178.67
Net Monthly Allocation to Reserves 1/ 1/18 to 12/31/18:	<u>\$3,058.67</u>
(\$42.48 per unit per month)	

RDA Reserve Management Software
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The Pines Council of Co-Owners, Inc.
Component Listing/Summary

REPORT DATE: July 31, 2018
 VERSION: 002
 ACCOUNT NUMBER: 1088

DESCRIPTION	USE LIFE	+/- ADJ	REM LIFE	CURRENT COST
Asphalt - Overlay	20	+20	11	50,826.00
Asphalt - Repair	7	+28	6	10,272.80
Asphalt - Seal Coat	5	+26	2	5,217.00
Concrete - Curb Allowance	5	+31	7	481.00
Concrete - Sidewalk Allowance	5	+32	8	1,054.90
*** CATEGORY SUMMARY:				67,851.70
Chimney Caps - Metal	23	0	16	11,250.00
Roof - Car Port Composition Shingle	23	+1	17	49,218.00
Roof - Car Port Gutters/Downspouts	23	+1	17	15,406.16
Roof - Clubhouse Composition Shingle	23	+1	17	14,240.00
Roof - Clubhouse Gutters/Downspouts	23	+1	17	2,678.94
Roof - Garages Composition Shingle	23	+1	17	15,074.00
Roof - Garages Gutters/Downspouts	23	+1	17	5,123.36
Roof - Units Composition Shingle	23	0	16	136,392.00
Roof - Units Gutters/Downspouts	23	0	16	29,224.80
*** CATEGORY SUMMARY:				278,607.26
Clubhouse - Appliances	20	+19	10	2,190.00
Clubhouse - Fitness Eqpt. Allowance	10	+25	6	0.00
Clubhouse - Flooring Carpeting	20	+19	10	5,342.25
Clubhouse - Flooring Ceramic Tile	30	+9	10	5,280.00
Clubhouse - Flooring Marble Entry	50	0	21	2,677.50
Clubhouse - HVAC	20	+11	2	4,875.00
Clubhouse - Interior Allowance	10	+26	7	8,500.00
Clubhouse - Interior Lighting	30	+10	11	0.00
Clubhouse - Restrooms	30	+9	10	3,000.00
*** CATEGORY SUMMARY:				31,864.75
Clubhouse - Pool Allowance	15	+23	9	8,820.00
Clubhouse - Pool Deck Allowance	10	+28	9	1,393.92
Clubhouse - Pool Fencing	25	+6	2	7,274.00
Clubhouse - Pool Mechanical	15	+20	6	0.00
Clubhouse - Pool Replacement	50	0	21	29,400.00
*** CATEGORY SUMMARY:				46,887.92
Entry Halls - Elevator Cab Refurb.	15	+20	6	0.00
Entry Halls - Interior Lighting	35	+5	11	32,190.00
Entry Halls - Mailboxes	40	0	11	6,300.00
Entry Halls - Stairways & Decking	60	0	31	0.00
Residences - Ext. Doors & Windows 1	40	0	11	30,837.66
Residences - Ext. Doors & Windows 2	40	+1	12	30,837.66
Residences - Ext. Doors & Windows 3	40	+2	13	30,837.66

The Pines Council of Co-Owners, Inc.
Component Listing/Summary

DESCRIPTION	USE LIFE	+/- ADJ	REM LIFE	CURRENT COST
Residences - Ext. Doors & Windows 4	40	+3	14	30,837.66
Residences - Ext. Doors & Windows 5	40	+4	15	30,837.66
Residences - Ext. Doors & Windows 6	40	+5	16	30,837.66
Residences - Exterior Lighting	25	0	23	7,865.00
*** CATEGORY SUMMARY:				231,380.96
Back Flow Valve Installation	50	-20	1	8,500.00
CarPort/Garage - Exterior Lighting	25	+10	6	5,500.00
CarPort/Garage Structural Allowance	10	+30	11	7,500.00
Entry Monument	45	0	16	14,500.00
Entry Systems	25	+9	5	9,000.00
Garage Doors	25	+19	15	18,200.00
Landscaping - Allowance	5	+25	1	2,500.00
Masonry - Allowance	7	+27	5	14,014.35
Painting	7	0	4	0.00
*** CATEGORY SUMMARY:				79,714.35
Fence - Chain Link	40	0	11	14,732.00
Fence - Wood Privacy North Side	30	0	29	3,186.00
Fence - Wood Privacy South Side	30	+2	3	13,113.00
*** CATEGORY SUMMARY:				31,031.00
Reserve Study - Update Fee	5	0	5	1,750.00
*** CATEGORY SUMMARY:				1,750.00
TOTAL CURRENT REPLACEMENT COST:				769,087.94

The Pines Council of Co-Owners, Inc.
Funding Status Report

REPORT DATE: July 31, 2018
 VERSION: 002
 ACCOUNT NUMBER: 1088

DESCRIPTION	USE LIFE	+/- LIFE	REM LIFE	CURRENT COST	FULLY FUNDED RESERVES	ASSIGNED RESERVES
Asphalt - Overlay	20	+20	11	50,826	36,702	14,915
Asphalt - Repair	7	+28	6	10,273	8,491	8,491
Asphalt - Seal Coat	5	+26	2	5,217	4,876	4,876
Concrete - Curb Allowance	5	+31	7	481	386	386
Concrete - Sidewalk Allowance	5	+32	8	1,055	824	824
*** CATEGORY SUMMARY:				67,852	51,279	29,492
Chimney Caps - Metal	23	0	16	11,250	3,424	0
Roof - Car Port Composition Shingle	23	+1	17	49,218	13,739	0
Roof - Car Port Gutters/Downspouts	23	+1	17	15,406	4,301	0
Roof - Clubhouse Compostion Shingle	23	+1	17	14,240	3,975	0
Roof - Clubhouse Gutters/Downspouts	23	+1	17	2,679	748	0
Roof - Garages Composition Shingle	23	+1	17	15,074	4,208	0
Roof - Garages Gutters/Downspouts	23	+1	17	5,123	1,430	0
Roof - Units Composition Shingle	23	0	16	136,392	39,760	0
Roof - Units Gutters/Downspouts	23	0	16	29,225	8,519	0
*** CATEGORY SUMMARY:				278,607	80,104	0
Clubhouse - Appliances	20	+19	10	2,190	1,622	1,622
Clubhouse - Fitness Eqpt. Allowance	10	+25	6	0	0	0
Clubhouse - Flooring Carpeting	20	+19	10	5,342	3,958	3,958
Clubhouse - Flooring Ceramic Tile	30	+9	10	5,280	3,912	3,912
Clubhouse - Flooring Marble Entry	50	0	21	2,678	1,544	0
Clubhouse - HVAC	20	+11	2	4,875	4,556	4,556
Clubhouse - Interior Allowance	10	+26	7	8,500	6,828	6,828
Clubhouse - Interior Lighting	30	+10	11	0	0	0
Clubhouse - Restrooms	30	+9	10	3,000	2,222	2,222
*** CATEGORY SUMMARY:				31,865	24,642	23,098
Clubhouse - Pool Allowance	15	+23	9	8,820	6,708	6,708
Clubhouse - Pool Deck Allowance	10	+28	9	1,394	1,060	1,060
Clubhouse - Pool Fencing	25	+6	2	7,274	6,798	6,798
Clubhouse - Pool Mechanical	15	+20	6	0	0	0
Clubhouse - Pool Replacement	50	0	21	29,400	16,948	0
*** CATEGORY SUMMARY:				46,888	31,515	14,566
Entry Halls - Elevator Cab Refurb.	15	+20	6	0	0	0
Entry Halls - Interior Lighting	35	+5	11	32,190	23,245	0
Entry Halls - Mailboxes	40	0	11	6,300	4,549	0
Entry Halls - Stairways & Decking	60	0	31	0	0	0
Residences - Ext. Doors & Windows 1	40	0	11	30,838	22,268	0
Residences - Ext. Doors & Windows 2	40	+1	12	30,838	21,719	0
Residences - Ext. Doors & Windows 3	40	+2	13	30,838	21,197	0

The Pines Council of Co-Owners, Inc.
Funding Status Report

DESCRIPTION	USE LIFE	+/-	REM LIFE	CURRENT COST	FULLY FUNDED RESERVES	ASSIGNED RESERVES
Residences - Ext. Doors & Windows 4	40	+3	14	30,838	20,699	0
Residences - Ext. Doors & Windows 5	40	+4	15	30,838	20,224	0
Residences - Ext. Doors & Windows 6	40	+5	16	30,838	19,771	0
Residences - Exterior Lighting	25	0	23	7,865	507	0
*** CATEGORY SUMMARY:				231,381	154,179	0
Back Flow Valve Installation	50	-20	1	8,500	8,213	8,213
CarPort/Garage - Exterior Lighting	25	+10	6	5,500	4,546	4,546
CarPort/Garage Structural Allowance	10	+30	11	7,500	5,416	0
Entry Monument	45	0	16	14,500	9,296	0
Entry Systems	25	+9	5	9,000	7,660	7,660
Garage Doors	25	+19	15	18,200	11,936	0
Landscaping - Allowance	5	+25	1	2,500	2,417	2,417
Masonry - Allowance	7	+27	5	14,014	11,953	11,953
Painting	7	0	4	0	0	0
*** CATEGORY SUMMARY:				79,714	61,437	34,789
Fence - Chain Link	40	0	11	14,732	10,638	0
Fence - Wood Privacy North Side	30	0	29	3,186	63	0
Fence - Wood Privacy South Side	30	+2	3	13,113	11,867	11,867
*** CATEGORY SUMMARY:				31,031	22,568	11,867
Reserve Study - Update Fee	5	0	5	1,750	0	0
*** CATEGORY SUMMARY:				1,750	0	0
TOTAL ASSET SUMMARY:				769,088	425,723	113,813
CONTINGENCY @ 3.00%:					12,772	3,414
GRAND TOTAL:					438,495	117,227

Percent Fully Funded: 27%

The Pines Council of Co-Owners, Inc.
Cash Flow Specific Projections

REPORT DATE: July 31, 2018
 VERSION: 002
 ACCOUNT NUMBER: 1088

Beginning Accumulated Reserves: \$117,227

YEAR	CURRENT REPLACEMENT COST	ANNUAL CONTRBTN	ANNUAL INTEREST CONTRBTN	ANNUAL EXPENDTRS	PROJECTED ENDING RESERVES	FULLY FUNDED RESERVES	PERCENT FULLY FUNDED
'18	769,088	34,560	2,144	0	153,931	473,508	33%
'19	784,470	36,288	2,567	11,220	181,567	498,279	36%
'20	800,159	38,102	2,916	18,068	204,518	517,997	39%
'21	816,162	40,008	3,367	13,916	233,976	543,071	43%
'22	832,485	42,008	4,081	0	280,065	583,853	48%
'23	849,135	44,108	4,398	27,342	301,229	599,274	50%
'24	866,118	46,314	4,865	20,578	331,830	624,216	53%
'25	883,440	48,629	5,444	16,309	369,594	655,671	56%
'26	901,109	51,061	6,313	1,236	425,732	704,537	60%
'27	919,131	53,614	7,060	12,207	474,199	744,168	64%
'28	937,514	56,295	7,713	21,408	516,798	776,002	67%
'29	956,264	59,109	5,861	180,147	401,622	644,987	62%
'30	975,389	62,065	5,897	64,110	405,474	634,129	64%
'31	994,897	65,168	6,136	54,545	422,233	634,015	67%
'32	1,014,795	68,426	6,654	40,690	456,624	649,410	70%
'33	1,035,091	71,848	6,787	68,354	466,905	637,487	73%
'34	1,055,793	75,440	3,109	308,471	236,984	373,914	63%
'35	1,076,909	79,212	1,787	162,342	155,641	259,710	60%
'36	1,098,447	83,173	3,097	1,507	240,404	313,172	77%
'37	1,120,416	87,331	4,156	22,447	309,444	346,701	89%
'38	1,142,824	91,698	5,375	17,865	388,652	386,731	100%
'39	1,165,681	96,283	5,946	63,775	427,105	380,356	112%
'40	1,188,994	101,097	7,365	16,346	519,222	424,742	122%
'41	1,212,774	106,152	8,924	14,066	620,232	473,482	131%
'42	1,237,030	111,459	10,589	14,186	728,094	524,169	139%
'43	1,261,770	117,032	12,551	2,871	854,806	588,881	145%
'44	1,287,006	122,884	14,237	27,635	964,292	630,014	153%
'45	1,312,746	129,028	15,619	54,185	1,054,755	645,245	163%
'46	1,339,001	135,480	17,969	1,837	1,206,367	716,969	168%
'47	1,365,781	142,254	20,361	8,133	1,360,848	784,725	173%

The Pines Council of Co-Owners, Inc.
Annual Expenditure Detail

REPORT DATE: July 31, 2018
 VERSION: 002
 ACCOUNT NUMBER: 1088

DESCRIPTION	EXPENDITURES
REPLACEMENT YEAR 2018	
*** ANNUAL TOTAL:	0.00
REPLACEMENT YEAR 2019	
Back Flow Valve Installation	8,670.00
Landscaping - Allowance	2,550.00
*** ANNUAL TOTAL:	11,220.00
REPLACEMENT YEAR 2020	
Asphalt - Seal Coat	5,427.77
Clubhouse - HVAC	5,071.95
Clubhouse - Pool Fencing	7,567.87
*** ANNUAL TOTAL:	18,067.59
REPLACEMENT YEAR 2021	
Fence - Wood Privacy South Side	13,915.63
*** ANNUAL TOTAL:	13,915.63
REPLACEMENT YEAR 2022	
*** ANNUAL TOTAL:	0.00
REPLACEMENT YEAR 2023	
Entry Systems	9,936.73
Masonry - Allowance	15,472.97
Reserve Study - Update Fee	1,932.14
*** ANNUAL TOTAL:	27,341.84
REPLACEMENT YEAR 2024	
Asphalt - Repair	11,568.85
CarPort/Garage - Exterior Lighting	6,193.89
Landscaping - Allowance	2,815.40
*** ANNUAL TOTAL:	20,578.14

The Pines Council of Co-Owners, Inc.
Annual Expenditure Detail

DESCRIPTION	EXPENDITURES
REPLACEMENT YEAR 2025	
Asphalt - Seal Coat	5,992.70
Clubhouse - Interior Allowance	9,763.83
Concrete - Curb Allowance	552.51
*** ANNUAL TOTAL:	16,309.04
REPLACEMENT YEAR 2026	
Concrete - Sidewalk Allowance	1,235.99
*** ANNUAL TOTAL:	1,235.99
REPLACEMENT YEAR 2027	
Clubhouse - Pool Allowance	10,540.73
Clubhouse - Pool Deck Allowance	1,665.86
*** ANNUAL TOTAL:	12,206.59
REPLACEMENT YEAR 2028	
Clubhouse - Appliances	2,669.61
Clubhouse - Flooring Carpeting	6,512.17
Clubhouse - Flooring Ceramic Tile	6,436.28
Clubhouse - Restrooms	3,656.98
Reserve Study - Update Fee	2,133.24
*** ANNUAL TOTAL:	21,408.28
REPLACEMENT YEAR 2029	
Asphalt - Overlay	63,195.75
CarPort/Garage Structural Allowance	9,325.29
Entry Halls - Interior Lighting	40,024.22
Entry Halls - Mailboxes	7,833.25
Fence - Chain Link	18,317.38
Landscaping - Allowance	3,108.42
Residences - Ext. Doors & Windows 1	38,342.75
*** ANNUAL TOTAL:	180,147.06
REPLACEMENT YEAR 2030	
Asphalt - Seal Coat	6,616.42
Concrete - Curb Allowance	610.02
Masonry - Allowance	17,773.58
Residences - Ext. Doors & Windows 2	39,109.61

The Pines Council of Co-Owners, Inc.
Annual Expenditure Detail

DESCRIPTION	EXPENDITURES
*** ANNUAL TOTAL:	64,109.63
REPLACEMENT YEAR 2031	
Asphalt - Repair	13,288.97
Concrete - Sidewalk Allowance	1,364.63
Residences - Ext. Doors & Windows 3	39,891.80
*** ANNUAL TOTAL:	54,545.40
REPLACEMENT YEAR 2032	
Residences - Ext. Doors & Windows 4	40,689.64
*** ANNUAL TOTAL:	40,689.64
REPLACEMENT YEAR 2033	
Garage Doors	24,494.80
Reserve Study - Update Fee	2,355.27
Residences - Ext. Doors & Windows 5	41,503.43
*** ANNUAL TOTAL:	68,353.50
REPLACEMENT YEAR 2034	
Chimney Caps - Metal	15,443.83
Entry Monument	19,905.41
Landscaping - Allowance	3,431.94
Residences - Ext. Doors & Windows 6	42,333.50
Roof - Units Composition Shingle	187,236.99
Roof - Units Gutters/Downspouts	40,119.41
*** ANNUAL TOTAL:	308,471.08
REPLACEMENT YEAR 2035	
Asphalt - Seal Coat	7,305.07
Clubhouse - Interior Allowance	11,902.05
Concrete - Curb Allowance	673.51
Roof - Car Port Composition Shingle	68,917.08
Roof - Car Port Gutters/Downspouts	21,572.34
Roof - Clubhouse Composition Shingle	19,939.45
Roof - Clubhouse Gutters/Downspouts	3,751.18
Roof - Garages Composition Shingle	21,107.25
Roof - Garages Gutters/Downspouts	7,173.95
*** ANNUAL TOTAL:	162,341.88

The Pines Council of Co-Owners, Inc.
Annual Expenditure Detail

DESCRIPTION	EXPENDITURES
REPLACEMENT YEAR 2036	
Concrete - Sidewalk Allowance	1,506.66
*** ANNUAL TOTAL:	1,506.66
REPLACEMENT YEAR 2037	
Clubhouse - Pool Deck Allowance	2,030.67
Masonry - Allowance	20,416.25
*** ANNUAL TOTAL:	22,446.92
REPLACEMENT YEAR 2038	
Asphalt - Repair	15,264.86
Reserve Study - Update Fee	2,600.42
*** ANNUAL TOTAL:	17,865.28
REPLACEMENT YEAR 2039	
CarPort/Garage Structural Allowance	11,367.49
Clubhouse - Flooring Marble Entry	4,058.17
Clubhouse - Pool Replacement	44,560.60
Landscaping - Allowance	3,789.14
*** ANNUAL TOTAL:	63,775.40
REPLACEMENT YEAR 2040	
Asphalt - Seal Coat	8,065.37
Clubhouse - HVAC	7,536.66
Concrete - Curb Allowance	743.60
*** ANNUAL TOTAL:	16,345.63
REPLACEMENT YEAR 2041	
Concrete - Sidewalk Allowance	1,663.48
Residences - Exterior Lighting	12,402.32
*** ANNUAL TOTAL:	14,065.80
REPLACEMENT YEAR 2042	
Clubhouse - Pool Allowance	14,186.42
*** ANNUAL TOTAL:	14,186.42

The Pines Council of Co-Owners, Inc.
Annual Expenditure Detail

DESCRIPTION	EXPENDITURES
REPLACEMENT YEAR 2043	
Reserve Study - Update Fee	2,871.08
*** ANNUAL TOTAL:	2,871.08
REPLACEMENT YEAR 2044	
Landscaping - Allowance	4,183.51
Masonry - Allowance	23,451.85
*** ANNUAL TOTAL:	27,635.36
REPLACEMENT YEAR 2045	
Asphalt - Repair	17,534.51
Asphalt - Seal Coat	8,904.81
Clubhouse - Interior Allowance	14,508.52
Clubhouse - Pool Fencing	12,415.90
Concrete - Curb Allowance	820.99
*** ANNUAL TOTAL:	54,184.73
REPLACEMENT YEAR 2046	
Concrete - Sidewalk Allowance	1,836.62
*** ANNUAL TOTAL:	1,836.62
REPLACEMENT YEAR 2047	
Clubhouse - Pool Deck Allowance	2,475.38
Fence - Wood Privacy North Side	5,657.82
*** ANNUAL TOTAL:	8,133.20

The Pines Council of Co-Owners, Inc.
Cash Flow Detail Report by Category

REPORT DATE: July 31, 2018
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Asphalt - Overlay		QUANTITY	1 Project
ASSET ID	1006	UNIT COST	50,826.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	10	CURRENT COST	50,826.00
		FUTURE COST	63,195.74
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 20 YEAR USEFUL LIFE
 +20 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2029
 11 YEAR REM LIFE

REMARKS:

40,128 SqFt of driveways 1.5" milling	@	\$.15	=	\$ 6,019.00
40,128 SqFt of driveways 2" overlay	@	.99	=	39,727.00
3 drains	@	685.00	=	2,055.00
5 gas caps	@	350.00	=	1,750.00
3 sewer caps	@	425.00	=	1,275.00

		TOTAL	=	\$ 50,826.00

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

Asphalt - Repair		QUANTITY	1 Project
ASSET ID	1041	UNIT COST	205,456.000
GROUP/FACILITY	0	PERCENT REPL	5.00%
CATEGORY	10	CURRENT COST	10,272.80
		FUTURE COST	11,568.84
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 7 YEAR USEFUL LIFE
 +28 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2024
 6 YEAR REM LIFE

The Pines Council of Co-Owners, Inc.
Cash Flow Detail Report by Category

Asphalt - Repair, Continued ...

REMARKS:

40,128 SqFt of driveways remove 2" base	@	\$ 1.92	=	\$ 77,046.00
40,128 SqFt of driveways subbase/base/asphalt	@	3.20	=	128,410.00

			TOTAL	= \$ 205,456.00

Asphalt - Seal Coat	QUANTITY	1 Project
	UNIT COST	5,217.000
ASSET ID 1002	PERCENT REPL	100.00%
GROUP/FACILITY 0	CURRENT COST	5,217.00
CATEGORY 10	FUTURE COST	5,427.77
	SALVAGE VALUE	0.00
PLACED IN SERVICE 6/89 5 YEAR USEFUL LIFE +26 YEAR ADJUSTMENT REPLACEMENT YEAR 2020 2 YEAR REM LIFE		

REMARKS:

40,128 SqFt of driveways	@	\$.13	=	\$ 5,217.00

			TOTAL	= \$ 5,217.00

Asphalt surfaces should be seal coated within 2 to 4 years of their initial installation. Thereafter a regular cycle should be observed and adjusted according to the client's particular conditions.

Concrete - Curb Allowance	QUANTITY	372 LnFt
	UNIT COST	8.620
ASSET ID 1007	PERCENT REPL	15.00%
GROUP/FACILITY 0	CURRENT COST	481.00
CATEGORY 10	FUTURE COST	552.51
	SALVAGE VALUE	0.00
PLACED IN SERVICE 6/89 5 YEAR USEFUL LIFE +31 YEAR ADJUSTMENT REPLACEMENT YEAR 2025 7 YEAR REM LIFE		

The Pines Council of Co-Owners, Inc.
Cash Flow Detail Report by Category

Concrete - Curb Allowance, Continued ...

REMARKS:

There is a concrete curb 8" wide by 6" deep. This allowance provides for the periodic repair of the curb.

Concrete - Sidewalk	Allowance	QUANTITY	3,080 SqFt
		UNIT COST	6.850
ASSET ID	1009	PERCENT REPL	5.00%
GROUP/FACILITY	0	CURRENT COST	1,054.90
CATEGORY	10	FUTURE COST	1,235.98
		SALVAGE VALUE	0.00
PLACED IN SERVICE	6/89		
5 YEAR USEFUL LIFE			
+32 YEAR ADJUSTMENT			
REPLACEMENT YEAR	2026		
8 YEAR REM LIFE			

REMARKS:

A 4' wide sidewalk runs throughout the property. This allowance funds the periodic repair of the sidewalk.