

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

Chimney Caps - Metal

ASSET ID 1016
 GROUP/FACILITY 0
 CATEGORY 20

QUANTITY 25 Caps
 UNIT COST 450.000
 PERCENT REPL 100.00%
 CURRENT COST 11,250.00
 FUTURE COST 15,443.84
 SALVAGE VALUE 0.00

PLACED IN SERVICE 1/11
 23 YEAR USEFUL LIFE
 +0 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2034
 16 YEAR REM LIFE

REMARKS: NONE

Roof - Car Port Composition Shingle

ASSET ID 1012
 GROUP/FACILITY 0
 CATEGORY 20

QUANTITY 1 Project
 UNIT COST 49,218.000
 PERCENT REPL 100.00%
 CURRENT COST 49,218.00
 FUTURE COST 68,917.08
 SALVAGE VALUE 0.00

PLACED IN SERVICE 6/11
 23 YEAR USEFUL LIFE
 +1 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2035
 17 YEAR REM LIFE

REMARKS:

13,943 SqFt remove existing roof	@	\$.38	=	\$ 5,298.00
13,943 SqFt apply new roofing material	@	3.15	=	43,920.00

		TOTAL	=	\$ 49,218.00

Roof - Car Port Gutters/Downspouts

ASSET ID 1048
 GROUP/FACILITY 0
 CATEGORY 20

QUANTITY 1,708 LnFt
 UNIT COST 9.020
 PERCENT REPL 100.00%
 CURRENT COST 15,406.16
 FUTURE COST 21,572.34
 SALVAGE VALUE 0.00

PLACED IN SERVICE 6/11
 23 YEAR USEFUL LIFE
 +1 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2035
 17 YEAR REM LIFE

REMARKS:

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

Roof - Car Port Gutters/Downspouts, Continued ...

The replacement of these gutters and downspouts has been adjusted to align with the replacement of the corresponding roof.

Although conditions vary greatly from one location to another, all gutters and downspouts should be inspected on a regular basis to insure that they are clear of debris and functioning properly.

Roof - Clubhouse Composition Shingle		QUANTITY	1 Project
		UNIT COST	14,240.000
ASSET ID	1047	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	14,240.00
CATEGORY	20	FUTURE COST	19,939.44
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/11
 23 YEAR USEFUL LIFE
 +1 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2035
 17 YEAR REM LIFE

REMARKS:

4,034 SqFt remove existing roof	@	\$.38	=	\$ 1,533.00
4,034 SqFt apply new roofing material	@	3.15	=	12,707.00

		TOTAL	=	\$ 14,240.00

Roof - Clubhouse Gutters/Downspouts		QUANTITY	297 LnFt
		UNIT COST	9.020
ASSET ID	1052	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	2,678.94
CATEGORY	20	FUTURE COST	3,751.16
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/11
 23 YEAR USEFUL LIFE
 +1 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2035
 17 YEAR REM LIFE

REMARKS:

The replacement of these gutters and downspouts has been adjusted to align with the replacement of the corresponding roof.

Although conditions vary greatly from one location to another, all gutters and downspouts should be inspected on a regular basis to insure that they

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

Roof - Clubhouse Gutters/Downspouts, Continued ...

are clear of debris and functioning properly.

Roof - Garages Composition Shingle

ASSET ID	1051	QUANTITY	1 Project
GROUP/FACILITY	0	UNIT COST	15,074.000
CATEGORY	20	PERCENT REPL	100.00%
		CURRENT COST	15,074.00
		FUTURE COST	21,107.24
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/11
23 YEAR USEFUL LIFE
+1 YEAR ADJUSTMENT
REPLACEMENT YEAR 2035
17 YEAR REM LIFE

REMARKS:

4,270 SqFt remove existing roof	@	\$.38	=	\$ 1,623.00
4,270 SqFt apply new roofing material	@	3.15	=	13,451.00

		TOTAL	=	\$ 15,074.00

Roof - Garages Gutters/Downspouts

ASSET ID	1050	QUANTITY	568 LnFt
GROUP/FACILITY	0	UNIT COST	9.020
CATEGORY	20	PERCENT REPL	100.00%
		CURRENT COST	5,123.36
		FUTURE COST	7,173.94
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/11
23 YEAR USEFUL LIFE
+1 YEAR ADJUSTMENT
REPLACEMENT YEAR 2035
17 YEAR REM LIFE

REMARKS:

The replacement of these gutters and downspouts has been adjusted to align with the replacement of the corresponding roof.

Although conditions vary greatly from one location to another, all gutters and downspouts should be inspected on a regular basis to insure that they are clear of debris and functioning properly.

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Cash Flow Detail Report by Category

Roof - Units Composition Shingle

		QUANTITY	1 Project
		UNIT COST	136,392.000
ASSET ID	1049	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	136,392.00
CATEGORY	20	FUTURE COST	187,236.99
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/11
 23 YEAR USEFUL LIFE
 +0 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2034
 16 YEAR REM LIFE

REMARKS:

38,638 SqFt remove existing roof	@	\$.38	=	\$ 14,682.00
38,638 SqFt apply new roofing material	@	3.15	=	121,710.00

		TOTAL	=	\$ 136,392.00

Roof - Units Gutters/Downspouts

		QUANTITY	3,240 LnFt
		UNIT COST	9.020
ASSET ID	1013	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	29,224.80
CATEGORY	20	FUTURE COST	40,119.39
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/11
 23 YEAR USEFUL LIFE
 +0 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2034
 16 YEAR REM LIFE

REMARKS:

The replacement of these gutters and downspouts has been adjusted to align with the replacement of the corresponding roof.

Although conditions vary greatly from one location to another, all gutters and downspouts should be inspected on a regular basis to insure that they are clear of debris and functioning properly.

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Cash Flow Detail Report by Category

Clubhouse - Appliances		QUANTITY	1 Project
ASSET ID	1064	UNIT COST	2,190.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	30	CURRENT COST	2,190.00
		FUTURE COST	2,669.60
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 20 YEAR USEFUL LIFE
 +19 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2028
 10 YEAR REM LIFE

REMARKS:

* 1 GE Refrigerator / Freezer	@	\$ 1,200.00	=	\$ 1,200.00
* 1 Frigidaire Stove / Oven	@	700.00	=	700.00
* 1 Whirlpool Microwave	@	290.00	=	290.00

		TOTAL	=	\$ 2,190.00

Clubhouse - Fitness Eqpt. Allowance		QUANTITY	1 Allowance
ASSET ID	1061	UNIT COST	7,500.000
GROUP/FACILITY	0	PERCENT REPL	0.00%
CATEGORY	30	CURRENT COST	0.00
		FUTURE COST	0.00
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 10 YEAR USEFUL LIFE
 +25 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2024
 6 YEAR REM LIFE

REMARKS:

The current fitness equipment consists of 1 treadmill; 1 weight bench; and 3 stationary bicycles. The Board has elected not to fund this asset from the Reserve Account, hence there is no dollar allocation and this entry serves only to note the asset.

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Clubhouse - Flooring Carpeting		QUANTITY	1,257 SqFt
		UNIT COST	4.250
ASSET ID	1062	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	5,342.25
CATEGORY	30	FUTURE COST	6,512.17
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 20 YEAR USEFUL LIFE
 +19 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2028
 10 YEAR REM LIFE

REMARKS: NONE

Clubhouse - Flooring Ceramic Tile		QUANTITY	352 SqFt
		UNIT COST	15.000
ASSET ID	1059	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	5,280.00
CATEGORY	30	FUTURE COST	6,436.29
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 30 YEAR USEFUL LIFE
 +9 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2028
 10 YEAR REM LIFE

REMARKS: NONE

Clubhouse - Flooring Marble Entry		QUANTITY	119 SqFt
		UNIT COST	22.500
ASSET ID	1063	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	2,677.50
CATEGORY	30	FUTURE COST	4,058.20
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 50 YEAR USEFUL LIFE
 +0 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2039
 21 YEAR REM LIFE

REMARKS:

There is some fine cracking on the marble tile.

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Clubhouse - HVAC

	QUANTITY	1 Project
ASSET ID 1060	UNIT COST	4,875.000
GROUP/FACILITY 0	PERCENT REPL	100.00%
CATEGORY 30	CURRENT COST	4,875.00
	FUTURE COST	5,071.95
	SALVAGE VALUE	0.00
PLACED IN SERVICE 6/89		
20 YEAR USEFUL LIFE		
+11 YEAR ADJUSTMENT		
REPLACEMENT YEAR 2020		
2 YEAR REM LIFE		

REMARKS:

This reserve provides for the replacement of the Clubhouse HVAC. The condensing unit appears to be in poor condition.
 CHECK FOR IN-SERVICE DATES

* 1 Lenox Furnace C-16-65-2	@	\$ 2,200.00	=	\$ 2,200.00
* 1 Lenox Condenser	@	1,200.00	=	1,200.00
* 1 Reliance 606 Hot Water Heater	@	1,475.00	=	1,475.00

		TOTAL	=	\$ 4,875.00

Clubhouse - Interior

Allowance

	QUANTITY	1 Allowance
ASSET ID 1066	UNIT COST	8,500.000
GROUP/FACILITY 0	PERCENT REPL	100.00%
CATEGORY 30	CURRENT COST	8,500.00
	FUTURE COST	9,763.83
	SALVAGE VALUE	0.00
PLACED IN SERVICE 6/89		
10 YEAR USEFUL LIFE		
+26 YEAR ADJUSTMENT		
REPLACEMENT YEAR 2025		
7 YEAR REM LIFE		

REMARKS:

The Clubhouse is nicely furnished including a gas fireplace, pool table and television. Additionally there are numerous table, chairs, sofas and other furniture. This allowance provides for the replacement of the furnishings which may be dictated by aesthetic concerns rather than functionality. This allowance also provides for interior painting of the Clubhouse.

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Clubhouse - Interior Lighting		QUANTITY	1 Project
		UNIT COST	0.000
ASSET ID	1068	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	0.00
CATEGORY	30	FUTURE COST	0.00
		SALVAGE VALUE	0.00
PLACED IN SERVICE 6/89			
30 YEAR USEFUL LIFE			
+10 YEAR ADJUSTMENT			
REPLACEMENT YEAR 2029			
11 YEAR REM LIFE			

REMARKS:

The interior lighting of the Clubhouse may best be handled from the annual operating budget.

Clubhouse - Restrooms		QUANTITY	2 Restrooms
		UNIT COST	1,500.000
ASSET ID	1067	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	3,000.00
CATEGORY	30	FUTURE COST	3,656.98
		SALVAGE VALUE	0.00
PLACED IN SERVICE 6/89			
30 YEAR USEFUL LIFE			
+9 YEAR ADJUSTMENT			
REPLACEMENT YEAR 2028			
10 YEAR REM LIFE			

REMARKS:

This reserve provides for the refurbishment of the Clubhouse restrooms.

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Clubhouse - Pool Allowance	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">QUANTITY</td> <td style="width: 50%; text-align: right;">600 SqFt</td> </tr> <tr> <td>UNIT COST</td> <td style="text-align: right;">49.000</td> </tr> <tr> <td>PERCENT REPL</td> <td style="text-align: right;">30.00%</td> </tr> <tr> <td>CURRENT COST</td> <td style="text-align: right;">8,820.00</td> </tr> <tr> <td>FUTURE COST</td> <td style="text-align: right;">10,540.72</td> </tr> <tr> <td>SALVAGE VALUE</td> <td style="text-align: right;">0.00</td> </tr> </table>	QUANTITY	600 SqFt	UNIT COST	49.000	PERCENT REPL	30.00%	CURRENT COST	8,820.00	FUTURE COST	10,540.72	SALVAGE VALUE	0.00
QUANTITY	600 SqFt												
UNIT COST	49.000												
PERCENT REPL	30.00%												
CURRENT COST	8,820.00												
FUTURE COST	10,540.72												
SALVAGE VALUE	0.00												
<table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">ASSET ID</td> <td style="width: 15%;">1070</td> <td style="width: 55%;"></td> </tr> <tr> <td>GROUP/FACILITY</td> <td>0</td> <td></td> </tr> <tr> <td>CATEGORY</td> <td>35</td> <td></td> </tr> </table>	ASSET ID	1070		GROUP/FACILITY	0		CATEGORY	35					
ASSET ID	1070												
GROUP/FACILITY	0												
CATEGORY	35												
PLACED IN SERVICE 6/89 15 YEAR USEFUL LIFE +23 YEAR ADJUSTMENT REPLACEMENT YEAR 2027 9 YEAR REM LIFE													

REMARKS:

This allowance provides for major pool repair such as replastering.

Clubhouse - Pool Deck Allowance	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">QUANTITY</td> <td style="width: 50%; text-align: right;">1,320 SqFt</td> </tr> <tr> <td>UNIT COST</td> <td style="text-align: right;">5.280</td> </tr> <tr> <td>PERCENT REPL</td> <td style="text-align: right;">20.00%</td> </tr> <tr> <td>CURRENT COST</td> <td style="text-align: right;">1,393.92</td> </tr> <tr> <td>FUTURE COST</td> <td style="text-align: right;">1,665.86</td> </tr> <tr> <td>SALVAGE VALUE</td> <td style="text-align: right;">0.00</td> </tr> </table>	QUANTITY	1,320 SqFt	UNIT COST	5.280	PERCENT REPL	20.00%	CURRENT COST	1,393.92	FUTURE COST	1,665.86	SALVAGE VALUE	0.00
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UNIT COST	5.280												
PERCENT REPL	20.00%												
CURRENT COST	1,393.92												
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SALVAGE VALUE	0.00												
<table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">ASSET ID</td> <td style="width: 15%;">1071</td> <td style="width: 55%;"></td> </tr> <tr> <td>GROUP/FACILITY</td> <td>0</td> <td></td> </tr> <tr> <td>CATEGORY</td> <td>35</td> <td></td> </tr> </table>	ASSET ID	1071		GROUP/FACILITY	0		CATEGORY	35					
ASSET ID	1071												
GROUP/FACILITY	0												
CATEGORY	35												
PLACED IN SERVICE 6/89 10 YEAR USEFUL LIFE +28 YEAR ADJUSTMENT REPLACEMENT YEAR 2027 9 YEAR REM LIFE													

REMARKS:

This allowance provides for the periodic repair and partial replacement of the pool deck.

Clubhouse - Pool Fencing	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">QUANTITY</td> <td style="width: 50%; text-align: right;">1 Project</td> </tr> <tr> <td>UNIT COST</td> <td style="text-align: right;">7,274.000</td> </tr> <tr> <td>PERCENT REPL</td> <td style="text-align: right;">100.00%</td> </tr> <tr> <td>CURRENT COST</td> <td style="text-align: right;">7,274.00</td> </tr> <tr> <td>FUTURE COST</td> <td style="text-align: right;">7,567.87</td> </tr> <tr> <td>SALVAGE VALUE</td> <td style="text-align: right;">0.00</td> </tr> </table>	QUANTITY	1 Project	UNIT COST	7,274.000	PERCENT REPL	100.00%	CURRENT COST	7,274.00	FUTURE COST	7,567.87	SALVAGE VALUE	0.00
QUANTITY	1 Project												
UNIT COST	7,274.000												
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SALVAGE VALUE	0.00												
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ASSET ID	1075												
GROUP/FACILITY	0												
CATEGORY	35												
PLACED IN SERVICE 6/89 25 YEAR USEFUL LIFE +6 YEAR ADJUSTMENT REPLACEMENT YEAR 2020 2 YEAR REM LIFE													

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Clubhouse - Pool Fencing, Continued ...

REMARKS:

* 122 LnFt of six foot wood privacy fence	@	\$ 27.00	=	\$ 3,294.00
* 1 gate	@	155.00	=	155.00
* 41 LnFt of six foot wrought iron fence	@	85.00	=	3,485.00
* 1 gate with locking mechanism	@	340.00	=	340.00

			TOTAL	= \$ 7,274.00

Clubhouse - Pool Mechanical		QUANTITY	1 Project
		UNIT COST	0.000
ASSET ID	1065	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	0.00
CATEGORY	35	FUTURE COST	0.00
		SALVAGE VALUE	0.00
PLACED IN SERVICE 6/89			
15 YEAR USEFUL LIFE			
+20 YEAR ADJUSTMENT			
REPLACEMENT YEAR 2024			
6 YEAR REM LIFE			

REMARKS:

The pool mechanical equipment is on an annual rental contract and is funded from the Annual Operating Account.

Clubhouse - Pool Replacement		QUANTITY	600 SqFt
		UNIT COST	49.000
ASSET ID	1069	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	29,400.00
CATEGORY	35	FUTURE COST	44,560.59
		SALVAGE VALUE	0.00
PLACED IN SERVICE 6/89			
50 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT			
REPLACEMENT YEAR 2039			
21 YEAR REM LIFE			

REMARKS: NONE

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

Entry Halls - Elevator Cab Refurb.

ASSET ID 1078
 GROUP/FACILITY 0
 CATEGORY 40

QUANTITY	3 Elevators
UNIT COST	2,500.000
PERCENT REPL	0.00%
CURRENT COST	0.00
FUTURE COST	0.00
SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 15 YEAR USEFUL LIFE
 +20 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2024
 6 YEAR REM LIFE

REMARKS:

Homeowners in the three buildings that have elevator service contribute to a separate fund that is dedicated to elevator maintenance. This reserve shows a zero percent funding level as it is covered elsewhere than in the reserve study.

Entry Halls - Interior Lighting

ASSET ID 1076
 GROUP/FACILITY 0
 CATEGORY 40

QUANTITY	1 Project
UNIT COST	32,190.000
PERCENT REPL	100.00%
CURRENT COST	32,190.00
FUTURE COST	40,024.22
SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 35 YEAR USEFUL LIFE
 +5 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2029
 11 YEAR REM LIFE

REMARKS:

* 150 wall mount carriage style lights	@	\$ 115.00	=	\$ 17,250.00
* 72 ceiling mounted lights	@	\$ 95.00	=	6,840.00
* 36 emergency lights	@	225.00	=	8,100.00

		TOTAL	=	\$ 32,190.00

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Entry Halls - Mailboxes		QUANTITY	6 Mailboxes
ASSET ID	1077	UNIT COST	1,050.000
GROUP/FACILITY	0	PERCENT REPL	100.00%
CATEGORY	40	CURRENT COST	6,300.00
		FUTURE COST	7,833.26
		SALVAGE VALUE	0.00
PLACED IN SERVICE 6/89			
40 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT			
REPLACEMENT YEAR 2029			
11 YEAR REM LIFE			

REMARKS:

Fifteen bin metal mailbox units mounted into the wall.

Entry Halls - Stairways & Decking		QUANTITY	12 Structures
ASSET ID	1072	UNIT COST	15,000.000
GROUP/FACILITY	0	PERCENT REPL	0.00%
CATEGORY	40	CURRENT COST	0.00
		FUTURE COST	0.00
		SALVAGE VALUE	0.00
PLACED IN SERVICE 6/89			
60 YEAR USEFUL LIFE			
+0 YEAR ADJUSTMENT			
REPLACEMENT YEAR 2049			
31 YEAR REM LIFE			

REMARKS:

Each building has two sets of steel stairways, railings and decking that provide access to the second and third floors. Although dimensions vary slightly in buildings with or without elevators the construction is substantially the same. The Board should monitor the structures although there is no reason to believe they will not last for many years. This reserve is funded at a zero percent level anticipating that at this time there is no foreseeable repair or replacement needed.

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Residences - Ext. Doors & Windows 1

ASSET ID 1079
 GROUP/FACILITY 0
 CATEGORY 40

QUANTITY	1 Project
UNIT COST	185,100.000
PERCENT REPL	16.66%
CURRENT COST	30,837.66
FUTURE COST	38,342.75
SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 40 YEAR USEFUL LIFE
 +0 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2029
 11 YEAR REM LIFE

REMARKS:

Following are residential building windows excluding the patios/balconies.

*	12 Glass Doors 3'6" x 7'	@	\$ 1,250.00	=	\$ 15,000.00
*	24 Glass Windows 3'6" x 10	@	560.00	=	13,440.00
*	48 Glass Windows 2'6" x 10'	@	425.00	=	20,400.00
*	24 Glass Windows 2'6" x 8'	@	390.00	=	9,360.00
*	12 Glass Windows 3'6" x 8'	@	460.00	=	5,520.00
*	12 Glass Windows 3'6" x 3'	@	215.00	=	2,580.00
*	432 Glass Windows 4' x 6'	@	275.00	=	118,800.00

TOTAL					= \$ 185,100.00

Residences - Ext. Doors & Windows 2

ASSET ID 1080
 GROUP/FACILITY 0
 CATEGORY 40

QUANTITY	1 Project
UNIT COST	185,100.000
PERCENT REPL	16.66%
CURRENT COST	30,837.66
FUTURE COST	39,109.61
SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 40 YEAR USEFUL LIFE
 +1 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2030
 12 YEAR REM LIFE

REMARKS:

Following are residential building windows excluding the patios/balconies.

*	12 Glass Doors 3'6" x 7'	@	\$ 1,250.00	=	\$ 15,000.00
*	24 Glass Windows 3'6" x 10	@	560.00	=	13,440.00
*	48 Glass Windows 2'6" x 10'	@	425.00	=	20,400.00
*	24 Glass Windows 2'6" x 8'	@	390.00	=	9,360.00
*	12 Glass Windows 3'6" x 8'	@	460.00	=	5,520.00
*	12 Glass Windows 3'6" x 3'	@	215.00	=	2,580.00
*	432 Glass Windows 4' x 6'	@	275.00	=	118,800.00

TOTAL					= \$ 185,100.00

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Residences - Ext. Doors & Windows 3

ASSET ID 1081
 GROUP/FACILITY 0
 CATEGORY 40

QUANTITY		1 Project
UNIT COST		185,100.000
PERCENT REPL		16.66%
CURRENT COST		30,837.66
FUTURE COST		39,891.80
SALVAGE VALUE		0.00

PLACED IN SERVICE 6/89
 40 YEAR USEFUL LIFE
 +2 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2031
 13 YEAR REM LIFE

REMARKS:

Following are residential building windows excluding the patios/balconies.

*	12 Glass Doors 3'6" x 7'	@	\$ 1,250.00	=	\$ 15,000.00
*	24 Glass Windows 3'6" x 10	@	560.00	=	13,440.00
*	48 Glass Windows 2'6" x 10'	@	425.00	=	20,400.00
*	24 Glass Windows 2'6" x 8'	@	390.00	=	9,360.00
*	12 Glass Windows 3'6" x 8'	@	460.00	=	5,520.00
*	12 Glass Windows 3'6" x 3'	@	215.00	=	2,580.00
*	432 Glass Windows 4' x 6'	@	275.00	=	118,800.00

TOTAL					= \$ 185,100.00

Residences - Ext. Doors & Windows 4

ASSET ID 1074
 GROUP/FACILITY 0
 CATEGORY 40

QUANTITY		1 Project
UNIT COST		185,100.000
PERCENT REPL		16.66%
CURRENT COST		30,837.66
FUTURE COST		40,689.64
SALVAGE VALUE		0.00

PLACED IN SERVICE 6/89
 40 YEAR USEFUL LIFE
 +3 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2032
 14 YEAR REM LIFE

REMARKS:

Following are residential building windows excluding the patios/balconies.

*	12 Glass Doors 3'6" x 7'	@	\$ 1,250.00	=	\$ 15,000.00
*	24 Glass Windows 3'6" x 10	@	560.00	=	13,440.00
*	48 Glass Windows 2'6" x 10'	@	425.00	=	20,400.00
*	24 Glass Windows 2'6" x 8'	@	390.00	=	9,360.00
*	12 Glass Windows 3'6" x 8'	@	460.00	=	5,520.00
*	12 Glass Windows 3'6" x 3'	@	215.00	=	2,580.00
*	432 Glass Windows 4' x 6'	@	275.00	=	118,800.00

TOTAL					= \$ 185,100.00

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

Residences - Ext. Doors & Windows 5

ASSET ID 1083
 GROUP/FACILITY 0
 CATEGORY 40

QUANTITY	1 Project
UNIT COST	185,100.000
PERCENT REPL	16.66%
CURRENT COST	30,837.66
FUTURE COST	41,503.43
SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 40 YEAR USEFUL LIFE
 +4 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2033
 15 YEAR REM LIFE

REMARKS:

Following are residential building windows excluding the patios/balconies.

* 12 Glass Doors 3'6" x 7'	@	\$ 1,250.00	=	\$ 15,000.00
* 24 Glass Windows 3'6" x 10	@	560.00	=	13,440.00
* 48 Glass Windows 2'6" x 10'	@	425.00	=	20,400.00
* 24 Glass Windows 2'6" x 8'	@	390.00	=	9,360.00
* 12 Glass Windows 3'6" x 8'	@	460.00	=	5,520.00
* 12 Glass Windows 3'6" x 3'	@	215.00	=	2,580.00
* 432 Glass Windows 4' x 6'	@	275.00	=	118,800.00

		TOTAL	=	\$ 185,100.00

Residences - Ext. Doors & Windows 6

ASSET ID 1082
 GROUP/FACILITY 0
 CATEGORY 40

QUANTITY	1 Project
UNIT COST	185,100.000
PERCENT REPL	16.66%
CURRENT COST	30,837.66
FUTURE COST	42,333.50
SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 40 YEAR USEFUL LIFE
 +5 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2034
 16 YEAR REM LIFE

REMARKS:

Following are residential building windows excluding the patios/balconies.

* 12 Glass Doors 3'6" x 7'	@	\$ 1,250.00	=	\$ 15,000.00
* 24 Glass Windows 3'6" x 10	@	560.00	=	13,440.00
* 48 Glass Windows 2'6" x 10'	@	425.00	=	20,400.00
* 24 Glass Windows 2'6" x 8'	@	390.00	=	9,360.00
* 12 Glass Windows 3'6" x 8'	@	460.00	=	5,520.00
* 12 Glass Windows 3'6" x 3'	@	215.00	=	2,580.00
* 432 Glass Windows 4' x 6'	@	275.00	=	118,800.00

		TOTAL	=	\$ 185,100.00

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

Residences - Exterior Lighting

ASSET ID 1073
 GROUP/FACILITY 0
 CATEGORY 40

QUANTITY	1 Project
UNIT COST	7,865.000
PERCENT REPL	100.00%
CURRENT COST	7,865.00
FUTURE COST	12,402.31
SALVAGE VALUE	0.00

PLACED IN SERVICE 6/16
 25 YEAR USEFUL LIFE
 +0 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2041
 23 YEAR REM LIFE

REMARKS:

Following are residential building exterior lights.

* 24 Wall mounted Carriage Lights	@	\$ 160.00	=	\$ 3,840.00
* 7 Wall mounted Halogen Lights	@	575.00	=	4,025.00

		TOTAL	=	\$ 7,865.00

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

Back Flow Valve Installation

	QUANTITY	1 Project
ASSET ID 1055	UNIT COST	8,500.000
GROUP/FACILITY 0	PERCENT REPL	100.00%
CATEGORY 50	CURRENT COST	8,500.00
	FUTURE COST	8,670.00
	SALVAGE VALUE	0.00
PLACED IN SERVICE 6/89		
50 YEAR USEFUL LIFE		
-20 YEAR ADJUSTMENT		
REPLACEMENT YEAR 2019		
1 YEAR REM LIFE		

REMARKS:

The Pines is required by the city to install a back flow valve next year.

CarPort/Garage - Exterior Lighting

	QUANTITY	1 Project
ASSET ID 1056	UNIT COST	5,500.000
GROUP/FACILITY 0	PERCENT REPL	100.00%
CATEGORY 50	CURRENT COST	5,500.00
	FUTURE COST	6,193.89
	SALVAGE VALUE	0.00
PLACED IN SERVICE 6/89		
25 YEAR USEFUL LIFE		
+10 YEAR ADJUSTMENT		
REPLACEMENT YEAR 2024		
6 YEAR REM LIFE		

REMARKS:

This reserve provides for the replacement of the exterior lighting around the car ports and garages.

* 22 eight foot flourescent lights	@	\$ 65.00	=	\$ 1,430.00
* 1 three foot flourescent light	@	45.00	=	45.00
* 9 ceiling mounted halogen lights	@	180.00	=	1,620.00
* 15 wall mounted globe lights	@	135.00	=	2,025.00
* 2 flood lights	@	190.00	=	380.00

		TOTAL	=	\$ 5,500.00

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

CarPort/Garage Structural Allowance		QUANTITY	1 Allowance
		UNIT COST	7,500.000
ASSET ID	1058	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	7,500.00
CATEGORY	50	FUTURE COST	9,325.31
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 10 YEAR USEFUL LIFE
 +30 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2029
 11 YEAR REM LIFE

REMARKS:

This allowance provides for the occasional maintenance and repair of the car port and garage structures.

Entry Monument		QUANTITY	1 Project
		UNIT COST	14,500.000
ASSET ID	1043	PERCENT REPL	100.00%
GROUP/FACILITY	0	CURRENT COST	14,500.00
CATEGORY	50	FUTURE COST	19,905.39
		SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 45 YEAR USEFUL LIFE
 +0 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2034
 16 YEAR REM LIFE

REMARKS:

The entry monument and brick wall consists of eight brick pillars 3' x 3' that are 5' in height. The brick wall is 90' in length x 4 1/2' high. Signage is composed of metal letters mounted on the brick. Additionally, there are four carriage style lights mounted on pillars. The entry is lighted by two in-ground halogen lights.

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

Entry Systems

ASSET ID 1084
GROUP/FACILITY 0
CATEGORY 50

QUANTITY	1 Project
UNIT COST	9,000.000
PERCENT REPL	100.00%
CURRENT COST	9,000.00
FUTURE COST	9,936.73
SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
25 YEAR USEFUL LIFE
+9 YEAR ADJUSTMENT
REPLACEMENT YEAR 2023
5 YEAR REM LIFE

REMARKS:

The Board anticipates replacing the current entry systems in five years.

Garage Doors

ASSET ID 1057
GROUP/FACILITY 0
CATEGORY 50

QUANTITY	13 Doors
UNIT COST	1,400.000
PERCENT REPL	100.00%
CURRENT COST	18,200.00
FUTURE COST	24,494.80
SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
25 YEAR USEFUL LIFE
+19 YEAR ADJUSTMENT
REPLACEMENT YEAR 2033
15 YEAR REM LIFE

REMARKS: NONE

Landscaping - Allowance

ASSET ID 1021
GROUP/FACILITY 0
CATEGORY 50

QUANTITY	1 Allowance
UNIT COST	2,500.000
PERCENT REPL	100.00%
CURRENT COST	2,500.00
FUTURE COST	2,550.00
SALVAGE VALUE	0.00

PLACED IN SERVICE 1/89
5 YEAR USEFUL LIFE
+25 YEAR ADJUSTMENT
REPLACEMENT YEAR 2019
1 YEAR REM LIFE

REMARKS:

This allowance funds landscaping expenses outside of those covered under the annual budget. Such items would typically include tree trimming, removal and planting.

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

Masonry - Allowance	QUANTITY	1 Allowance
	UNIT COST	200,205.000
	PERCENT REPL	7.00%
	CURRENT COST	14,014.35
	FUTURE COST	15,472.97
	SALVAGE VALUE	0.00

ASSET ID 1042
 GROUP/FACILITY 0
 CATEGORY 50

 PLACED IN SERVICE 1/89
 7 YEAR USEFUL LIFE
 +27 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2023
 5 YEAR REM LIFE

REMARKS:

This reserve funds the repair and maintenance of the brick surfaces throughout The Pines.

49,056 SqFt Units	@	\$ 3.47	=	\$ 170,224.00
3,920 SqFt Clubhouse	@	3.47	=	13,602.00
4,040 SqFt Garages	@	3.47	=	14,019.00
680 SqFt Carport Wall & Entry	@	3.47	=	2,360.00

			TOTAL	= \$ 200,205.00

Painting	QUANTITY	1 Project
	UNIT COST	24,000.000
	PERCENT REPL	0.00%
	CURRENT COST	0.00
	FUTURE COST	0.00
	SALVAGE VALUE	0.00

ASSET ID 1025
 GROUP/FACILITY 0
 CATEGORY 50

 PLACED IN SERVICE 6/15
 7 YEAR USEFUL LIFE
 +0 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2022
 4 YEAR REM LIFE

REMARKS:

This reserve funds the painting of the interior stairwell and walls. The current procedure is to paint one building per year and fund that from the Annual Operating Account. The Board may consider moving this to a reserve item at a future date.

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

Fence - Chain Link

ASSET ID 1044
 GROUP/FACILITY 0
 CATEGORY 60

QUANTITY	1,160 LnFt
UNIT COST	12.700
PERCENT REPL	100.00%
CURRENT COST	14,732.00
FUTURE COST	18,317.39
SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 40 YEAR USEFUL LIFE
 +0 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2029
 11 YEAR REM LIFE

REMARKS:

There is a 6' high chain link fence that bounds the perimeter of much of the complex. A portion of the fencing has three barbed wire strands atop it. The replacement cost does not include barbed wire. Addition of the barbed wire would run \$2.95 per LnFt.

Fence - Wood Privacy North Side

ASSET ID 1053
 GROUP/FACILITY 0
 CATEGORY 60

QUANTITY	118 LnFt
UNIT COST	27.000
PERCENT REPL	100.00%
CURRENT COST	3,186.00
FUTURE COST	5,657.84
SALVAGE VALUE	0.00

PLACED IN SERVICE 6/17
 30 YEAR USEFUL LIFE
 +0 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2047
 29 YEAR REM LIFE

REMARKS:

There is a 6' high wooden privacy fence that runs along the north edge of property.

Fence - Wood Privacy South Side

ASSET ID 1054
 GROUP/FACILITY 0
 CATEGORY 60

QUANTITY	423 LnFt
UNIT COST	31.000
PERCENT REPL	100.00%
CURRENT COST	13,113.00
FUTURE COST	13,915.62
SALVAGE VALUE	0.00

PLACED IN SERVICE 6/89
 30 YEAR USEFUL LIFE
 +2 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2021
 3 YEAR REM LIFE

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

Fence - Wood Privacy South Side, Continued ...

REMARKS:

There is a 7' high wooden privacy fence that runs along the south edge of property behind the car ports.

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

Reserve Study - Update Fee

ASSET ID 1031
 GROUP/FACILITY 0
 CATEGORY 110

QUANTITY	1 Fee
UNIT COST	1,750.000
PERCENT REPL	100.00%
CURRENT COST	1,750.00
FUTURE COST	1,932.14
SALVAGE VALUE	0.00

PLACED IN SERVICE 1/18
 5 YEAR USEFUL LIFE
 +0 YEAR ADJUSTMENT
 REPLACEMENT YEAR 2023
 5 YEAR REM LIFE

REMARKS: NONE

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