

**LITTLE WHALE COVE  
HOMEOWNERS ASSOCIATION, INC.**

---

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2016**

**Little Whale Cove Homeowners Association, Inc.**

**Table of Contents**

INDEPENDENT ACCOUNTANT’S REVIEW REPORT ..... 1

FINANCIAL STATEMENTS

    Balance Sheet ..... 2

    Statement of Revenues and Expenses ..... 3

    Statement of Changes in Fund Balance..... 4

    Statement of Cash Flows..... 5

    Notes to Financial Statements..... 6-8

SUPPLEMENTARY INFORMATION

    Supplementary Information on Future Major Repairs and Replacements (Compiled)..... 9-24

**INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

To the Board of Directors and Members  
Little Whale Cove Homeowners Association, Inc.  
Depoe Bay, Oregon

We have reviewed the accompanying financial statements of Little Whale Cove Homeowners Association, Inc., which comprise the balance sheet as of June 30, 2016, and the related statements of revenues and expenses, changes in fund balance, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Association management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

***Accountant's Responsibility***

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

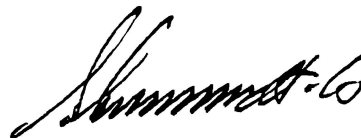
***Accountant's Conclusion on the Financial Statements***

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the information about future major repairs and replacements of common property on pages 9 through 24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Financial Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have compiled the supplementary information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA; however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on it.

Portland, Oregon  
October 19, 2016



3407 SW CORBETT AVENUE  
PORTLAND, OR 97239

10900 NE 8<sup>th</sup> STREET, STE 1000 PMB 136  
BELLEVUE, WA 98004

503.227.1165 phone ♦ 503.227.1423 fax  
cpa@schwindtco.com

**Little Whale Cove Homeowners Association, Inc.**

**Balance Sheet**

**June 30, 2016**

	Operating Fund	Replacement Fund	Total
<b>ASSETS</b>			
Cash, including interest bearing deposits	\$ 135,214	\$ 125,677	\$ 260,891
Investments	20,123	368,126	388,249
Assessments receivable	21,492	-	21,492
Prepaid insurance	3,868	-	3,868
Property and equipment, net of accumulated depreciation of \$49,221	26,224	-	26,224
Interfund balance	29,977	(29,977)	-
Total assets	<u>\$ 236,898</u>	<u>\$ 463,826</u>	<u>\$ 700,724</u>
<b>LIABILITIES AND FUND BALANCE</b>			
Accounts payable	\$ 6,803	\$ -	\$ 6,803
Payroll liabilities	4,331	-	4,331
Assessments received in advance	101,398	-	101,398
Security deposits	15,442	-	15,442
Total liabilities	127,974	-	127,974
Fund balance	108,924	463,826	572,750
Total liabilities and fund balance	<u>\$ 236,898</u>	<u>\$ 463,826</u>	<u>\$ 700,724</u>

See accompanying notes and independent accountant's review report.

**Little Whale Cove Homeowners Association, Inc.**  
**Statement of Revenues and Expenses**  
**For the Year Ended June 30, 2016**

	Operating Fund	Replacement Fund	Total
<b>REVENUES</b>			
Member assessments	\$ 355,193	\$ 107,746	\$ 462,939
Gate cards and remotes	2,997	-	2,997
Fees from members	8,245	-	8,245
Late fees	838	-	838
Easement income	3,210	-	3,210
Interest income	261	2,302	2,563
Other income	2,797	-	2,797
	<u>373,541</u>	<u>110,048</u>	<u>483,589</u>
Total revenues			
<b>EXPENSES</b>			
Administration			
Payroll and payroll taxes	172,490	-	172,490
Employee benefits	32,071	-	32,071
Professional services	18,714	-	18,714
Insurance	14,886	-	14,886
Office expense	7,431	-	7,431
Committees and conferences	1,337	-	1,337
Licenses, fees, and permits	897	-	897
Depreciation	7,662	-	7,662
Bad debts	6,753	-	6,753
Other expenses	3,519	-	3,519
	<u>265,760</u>	<u>-</u>	<u>265,760</u>
Total administration			
Common area	36,037	-	36,037
Major repairs and replacements	-	87,833	87,833
Entry gate	3,889	-	3,889
Exercise room	2,017	-	2,017
Gate house	7,349	-	7,349
Landscape	16,127	-	16,127
Recreation center	17,961	-	17,961
Roads and paths	1,865	-	1,865
Vehicle	3,098	-	3,098
Swimming pool	8,521	-	8,521
Tennis court	697	-	697
	<u>363,321</u>	<u>87,833</u>	<u>451,154</u>
Total expenses			
Excess of revenues over expenses	<u>\$ 10,220</u>	<u>\$ 22,215</u>	<u>\$ 32,435</u>

See accompanying notes and independent accountant's review report.

**Little Whale Cove Homeowners Association, Inc.**  
**Statement of Changes in Fund Balance**  
**For the Year Ended June 30, 2016**

	<u>Operating Fund</u>	<u>Replacement Fund</u>	<u>Total</u>
Fund balance, as of June 30, 2015, as previously stated	\$ 206,770	\$ 335,516	\$ 542,286
Prior period adjustment	<u>(1,971)</u>	<u>-</u>	<u>(1,971)</u>
Fund balance, as of June 30, 2015, as restated	204,799	335,516	540,315
Excess of revenues over expenses	10,220	22,215	32,435
Interfund transfer	<u>(106,095)</u>	<u>106,095</u>	<u>-</u>
Fund balance, as of June 30, 2016	<u>\$ 108,924</u>	<u>\$ 463,826</u>	<u>\$ 572,750</u>

See accompanying notes and independent accountant's review report.

**Little Whale Cove Homeowners Association, Inc.**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2016**

	Operating Fund	Replacement Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Excess of revenues over expenses	\$ 10,220	\$ 22,215	\$ 32,435
Adjustments to reconcile excess of revenues over expenses to net cash provided by operating activities:			
Depreciation expense	7,662	-	7,662
Loss on disposed asset	708	-	708
Decrease in assets:			
Assessments receivable	586	-	586
Other accounts receivable	600	-	600
Prepaid insurance	849	-	849
Prepaid income taxes	149	-	149
Increase in liabilities:			
Accounts payable	47	-	47
Payroll liabilities	1,663	-	1,663
Assessments received in advance	100,823	-	100,823
Security deposits	2,535	-	2,535
Net cash provided by operating activities	125,842	22,215	148,057
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property and equipment	(14,968)	-	(14,968)
Purchase of investments and interest earned on investments	(71)	(142,291)	(142,362)
Net cash used by investing activities	(15,039)	(142,291)	(157,330)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Interfund balance	275	(275)	-
Interfund transfer	(106,095)	106,095	-
Net cash provided (used) by financing activities	(105,820)	105,820	-
<b>NET INCREASE (DECREASE) IN CASH</b>	4,983	(14,256)	(9,273)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	130,231	139,933	270,164
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	\$ 135,214	\$ 125,677	\$ 260,891

See accompanying notes and independent accountant's review report.

**Little Whale Cove Homeowners Association, Inc.**  
**Notes to Financial Statements**  
**June 30, 2016**

**Note 1 - Nature of Organization**

Little Whale Cove Homeowners Association, Inc. was organized on April 5, 1977 under the provisions of Oregon Non-Profit Corporation Law. The Association restated its declaration on March 17, 2008 under the provisions of the Oregon Planned Community Act and Oregon Nonprofit Corporation Law. The Association is responsible for the operation and maintenance of the common property within the development including, but not limited to items detailed in the supplementary information. The development consists of 268 assessment units located in Depoe Bay, Oregon.

**Note 2 - Summary of Significant Accounting Policies**

**Accounting Method**

The Association prepares its year-end financial statements on the accrual basis of accounting. Under this method of accounting, revenue is recognized when earned, and expenses are recognized when goods or services are received, whether paid or not.

**Fund Accounting**

The Association's governing documents provide certain guidelines for governing its financial activities. To ensure observance of limitations and restrictions on the use of financial resources, the Association maintains its accounts using fund accounting. Financial resources are classified for accounting and reporting purposes in the following funds established according to their nature and purpose:

**Operating Fund** - This fund is used to account for financial resources available for the general operations of the Association.

**Replacement Fund** - This fund is used to accumulate financial resources designated for future major repairs and replacements.

**Member Assessments**

Association members are subject to monthly assessments to provide funds for the Association's operating expenses, future capital acquisitions, and major repairs and replacements. Assessments receivable at the balance sheet date represents fees due from Unit owners. Owners are given the option to pay the annual assessments in a lump sum with a three percent (3%) discount on or before August 1. The Association's policy is to retain legal counsel and place liens on the properties of homeowners whose assessments are 60 days or more delinquent. Any excess assessments at year-end are retained by the Association for use in future years. The Association generally considers assessments receivable collectible until the unit has been foreclosed or the unit owner has filed for bankruptcy.

**Cash Equivalents**

For purposes of the statements of cash flows, the Association considers all highly liquid debt instruments purchased with an original maturity date of three months or less to be cash equivalents.

**Use of Estimates**

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Capitalization and Depreciation**

The Association capitalizes all personal property and equipment acquisitions greater than \$500 and records depreciation on the straight-line basis over the assets' useful life.



**Little Whale Cove Homeowners Association, Inc.**  
**Notes to Financial Statements – Continued**  
**June 30, 2016**

**Note 3 - Income Taxes**

Homeowner associations may be taxed either as homeowner associations or as nonexempt membership organizations. For the year ended June 30, 2016, the Association elected to be taxed as a homeowner association. Under that election, the Association generally is taxed only on non-exempt income, such as interest earnings, at applicable federal and state tax rates. The Association files returns in the U.S. federal jurisdiction as well as the state of Oregon jurisdiction. Tax filings are subject to federal and state examination for three years after they are filed. The returns filed for periods ended June 30, 2013 and prior are generally no longer subject to examination by tax authorities.

**Note 4 - Common Property**

Real property and common areas acquired by the original homeowners from the developer are not capitalized on the Association's financial statements. Although these properties are owned by the Association, the assets are not recognized under generally accepted accounting principles, due to the fact that the Association will not, in the ordinary course of business, dispose of the property. Common areas are restricted to use by Association members, their tenants, and guests.

As of June 30, 2016, property and equipment on the balance sheet consisted of vehicles, exercise equipment, maintenance and safety equipment, office equipment, and furniture, net of accumulated depreciation.

**Note 5 - Future Major Repairs and Replacements**

The Association's governing documents require funds to be accumulated for future major repairs and replacements. Accumulated funds, which aggregated \$463,826 at June 30, 2016, are generally not available for operating purposes. The Oregon Planned Community Act restricts the permanent transfer of funds from the replacement fund.

The Association engaged a consultant who conducted a study in July 2016 to estimate the remaining useful lives and the replacement costs of the common property components. The excerpt included in the compiled supplementary information on Future Major Repairs and Replacements is based on the study.

The Association is funding for such major repairs and replacements over the estimated useful lives of the components based on the study's estimates of current replacement costs, considering amounts previously accumulated in the replacement fund.

Funds are being accumulated in the replacement fund based on estimates of future needs for repairs and replacements of common property components. Actual expenditures, investment income and provision for income taxes, however, may vary from the estimated amounts and the variations may be material. Therefore, amounts accumulated in the replacement fund may not be adequate to meet future needs. If additional funds are needed, however, the Association has the right to increase regular assessments or levy special assessments, or it may delay major repairs and replacements until funds are available.

**Note 6 - Investments**

The Association's investments consist of certificates of deposit. The Association has the positive intent and ability to hold investments to maturity. As of June 30, 2016, the investments fair market value approximates the carrying value. The investments are carried on the Association's financial statements at cost plus interest earned and consisted of the following as of June 30, 2016.

<u>Term</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance</u>
6-Month CD	August 22, 2016	0.35%	\$ 20,123
24-Month CD	July 17, 2016	0.75%	\$ 25,331
24-Month CD	February 1, 2018	0.75%	\$ 107,930
12-Month CD	June 1, 2018	0.50%	\$ 25,766
24-Month CD	March 2, 2018	0.75%	\$ 26,044
12-Month CD	February 6, 2017	0.50%	\$ 42,297
24-Month CD	September 23, 2016	0.70%	\$ 40,498
6-Month CD	December 22, 2016	0.40%	\$ 100,260

See Independent Accountant's Review Report

**Little Whale Cove Homeowners Association, Inc.**  
**Notes to Financial Statements – Continued**  
**June 30, 2016**

**Note 7 - Interfund Balance**

As of June 30, 2016, \$29,977 of operating cash and investments were held in replacement fund cash and investment accounts.

**Note 8 - Easement Income**

During the year ended June 30, 2016, the Oregon Department of Transportation paid for an easement on the Association's property to add Culvert drains on Highway 101.

**Note 9 - Raffle Income**

During the year ended June 30, 2016, the social committee held a raffle and earned income of \$310 that is not reported on the Association's financial statements.

**Note 10 - Other Income and Expenses**

Other income includes reimbursements from owners of \$2,212, key income of \$205, and other miscellaneous fees.

Other expenses includes a loss on disposal of assets of \$708, a donation of \$35, the purchase of personal property of \$483, drainage studies of \$1,912, which were reimbursed by owners out of their contractor deposits, and payroll services of \$381.

**Note 11 - Expenses Net of Income**

For the year ended June 30, 2016, insurance expense is reported net of a SAIF dividend distribution of \$681.

**Note 12 - Retirement Plan**

The Association offers eligible employees a Simple IRA savings plan. The Association matches employee contributions up to 3% of annual earnings. Matching contributions for the current year were \$2,550.

**Note 13 - Common Areas Shared Expenses**

The Association collects reserve assessments on behalf of Innisfree Patio Homes Condominium Association (Innisfree) and disperses these assessments to Innisfree. The annual assessment is based on recommendations from the reserve study to help fund the repair and replacement of the common property of Innisfree. This common property, which is in the Association's reserve study, includes, but is not limited to capital items, roads, and paths. For the fiscal year ended June 30, 2016, the Association collected and disbursed assessments of \$6,114 to Innisfree.

**Note 14 - Prior Period Adjustment**

For the year ended June 30, 2016, the Association has reported a prior period adjustment which decreases the operating fund balance \$1,971 for prior year insurance paid during the year ended June 30, 2016.

**Note 15 - Interfund Transfer**

For the year ended December 31, 2015, the board of directors approved a permanent transfer of \$106,095 in excess operating revenues over expenses from the operating fund to the replacement fund.

**Note 16 - Date of Board of Directors' Review**

In preparing the financial statements, the Association has evaluated events and transactions for potential recognition or disclosure through October 19, 2016, the date the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

**Little Whale Cove Homeowners Association, Inc.**  
**Supplementary Information on Future Major Repairs**  
**And Replacements (Compiled)**  
**June 30, 2016**

---

The Association engaged a consultant who conducted a full reserve study including a site visit in July 2016 to estimate the remaining useful lives and the replacement costs of the components of common property. The consultant obtains estimates from published references such as RS Means, ASHRAI, Fannie Mae, HUD and other similar sources, industry and trade references, local and historical data collected from actual work and/or similar projects in the Oregon region, and quotes received from vendors. Replacement costs were based on the estimated costs to repair or replace the common property components on the date of the study assuming an annual inflation rate of 2.5% and a rate of return on investments of 0.5% with a provision for income taxes of 15.0%. The study used the full-funding method.

The attached excerpt on pages 10 to 24 includes significant information about the components of common property. The reserve study should be read in its entirety.

**Replacement Funding Summary for the Year Ended June 30, 2016:**

Current year's assessments	
Reserve assessments	\$ 107,746
Amount recommended by reserve study	<u>112,560</u>
Difference	\$ <u>(4,814)</u>
Replacement fund balance at end of year	\$ <u><u>463,826</u></u>

## Little Whale – Clubhouse Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Enclosure</b>					
<b>Enclosure</b>					
Encl 01 - Exterior Paint & Caulking - Rec Center, Clubhouse, Pool, Indoor Tennis Court					
R01	Paint and seal the property.	10 Yrs	\$49,350	2018	\$52,000
Encl 02 - Deck					
J01	Inspect deck for signs of aging or failure. Look for excessive wear, cracking or splitting of boards, corrosion of fasteners, or loose boards or connections. Provide localized repairs as necessary.	3 Yrs	\$1,000	2018	\$1,000
R01	Replace boards and rebuild supports as necessary.	20 Yrs	\$5,250	2027	\$6,500
Encl 03 - Wood Decking - Clubhouse					
R01	Replace Decking.	30 Yrs	\$12,720	2029	\$15,000
<b>Roofs &amp; Decks</b>					
Encl 04 - Asphalt Shingle Roof - Rec Center and Clubhouse					
R01	Replace gutter's and downspouts	25 Yrs	\$3,262	2030	\$4,300
R02	Replace asphalt shingle roofs as indicated by yearly inspections or condition assessment.	25 Yrs	\$60,612	2030	\$75,000
<b>Walls</b>					
Encl 05 - Exterior Siding - Clubhouse and Rec Center					
R01	Repair/Partial-Replacement of Siding Allowance.	25 Yrs	\$30,000	2030	\$40,000
R02	Replace lap siding. Note: time frame for replacement to be confirmed based on building enclosure condition assessment. Coordinate siding replacement with vinyl window replacement when possible.	45 Yrs	\$86,000	2050	\$140,000
Encl 06 - Clubhouse Structure					
R01	Allowance for rehabilitation/ renovation of clubhouse.	15 Yrs	\$100,000	2023	\$110,000
<b>Windows</b>					
Encl 07 - Doors - Clubhouse					
J01	Repaint metal door and frame.	10 Yrs	\$0	2028	\$0
J02	Check interior and exterior caulking for signs of distress including cracking, debonding or failure. Repair sealant as required.	2 Yrs	\$0	2016	\$0
R01	Replace aging or failing doors as required. Allowance	35 Yrs	\$3,500	2034	\$4,600
Encl 08 - Windows - Clubhouse					
R01	Replace windows.	35 Yrs	\$20,000	2034	\$26,000
<b>General &amp; Inspections</b>					
Encl 09 - Clubhouse Structure Study					
J01	Feasibility study for the Clubhouse.	1 x	\$30,000	2017	\$30,000
R01	This is not a renewable assembly.	90 Yrs	\$0	2066	\$0
	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost

## Little Whale – Clubhouse Thirty Year Strategic Plan

### Electrical

#### Power Supply

##### Elec 01 - Emergency Lighting System

R01	Replace exit signs and emergency lighting system.	20 Yrs	\$3,000	2023	\$3,200
-----	---	--------	---------	------	---------

#### Distribution

##### Elec 02 - Electrical Distribution - Clubhouse

J01	Conduct system performance assessment to confirm function, serviceability and service life projections. Revise replacement time frames and reserve plan as indicated. Note: this assessment should include all major electrical components.	23 Yrs	\$3,000	2059	\$4,600
J02	Review the adequacy of the maintenance schedules for the electrical supply systems. Prepare updates based on the needs of the service environment and experience from the previous year(s).	3 Yrs	\$2,000	2021	\$2,100
R01	Allowance to repair or replace component of electrical distribution.	25 Yrs	\$20,000	2061	\$31,000
R02	Replace electrical switchboards and panelboards.	40 Yrs	\$50,000	2036	\$67,000

#### Light Fixtures

##### Elec 03 - Interior Light Fixtures - Clubhouse

R01	Replace interior light fixtures.	15 Yrs	\$5,200	2027	\$6,100
-----	----------------------------------	--------	---------	------	---------

#### Utilities

##### Elec 04 - Audio-Visual Equipment

R01	Allowance to replace or upgrade audio-visual equipment.	12 Yrs	\$3,500	2022	\$3,900
-----	---	--------	---------	------	---------

##### Elec 05 - Sound System

R01	Replace sound system.	12 Yrs	\$3,500	2022	\$3,800
-----	-----------------------	--------	---------	------	---------

#### Security

##### Elec 06 - Proximity Access Control - Club House

R01	Modernize components of the door access control system.	12 Yrs	\$12,000	2021	\$13,000
-----	---	--------	----------	------	----------

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Mechanical

#### Plumbing & Drainage

##### Mech 01 - Domestic Water Heaters & Storage - Clubhouse

R02	Replace water heaters and controllers.	20 Yrs	\$1,500	2030	\$1,800
-----	--	--------	---------	------	---------

##### Mech 02 - Plumbing Distribution - Clubhouse

J01	Assess the condition and performance of plumbing distribution testing. Conduct pipe sample testing to assess condition of plumbing distribution system. Review service conditions, performance and projected service life for assembly. Make adjustments to maintenance plan to reflect current conditions and projections for replacement.	25 Yrs	\$4,500	2021	\$4,700
R01	Replace components of plumbing distribution system (recirculation lines, domestic water risers) as indicated by testing.	30 Yrs	\$25,000	2026	\$34,000

##### Mech 03 - Sanitary & Storm Drainage - Clubhouse

J01	Insert video cameras into main lines to conduct pipe inspection. Auger or pressure wash lateral drain lines to the mains as required to remove blockage and maintain performance.	5 yrs	\$5,000	2024	\$5,600
-----	---	-------	---------	------	---------

## Little Whale – Clubhouse Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Mechanical

R01	Allowance for maintenance and repair to sanitary and storm drain lines.	50 Yrs	\$25,000	2046	\$39,000
-----	---	--------	----------	------	----------

### Heating & Cooling

#### Mech 04 - Heater - Indoor Tennis Court

R01	Cyclical allowance for replacement of damaged or failed heater.	5 yrs	\$1,000	2017	\$1,000
R02	Allowance fore replacement of unit heater.	25 Yrs	\$4,000	2028	\$5,100

### Ventilation and Air-conditioning

#### Mech 05 - Fans

J01	Rebuild or replace failing components (motors, bearings, belts, etc) as required.	3 Yrs	\$0	2021	\$0
R01	Replace exhaust fans.	15 Yrs	\$2,600	2023	\$3,200

#### Mech 06 - Furnace - Clubhouse

R01	Replace gas furnace with energy efficient furnace.	15 Yrs	\$5,000	2018	\$5,200
-----	--	--------	---------	------	---------

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Fire Safety

#### Suppression

#### Fire 01 - Wet Pipe Sprinklers & Distribution

J01	Sprinkler Piping - Conduct flow test on piping, both exposed and underground. Test Pressure control and reducing valves. Conduct hydrostatic testing.	5 yrs	\$1,000	2023	\$1,100
J02	Sprinkler Heads - Test extra high temperature on sprinkler heads.	5 yrs	\$1,000	2023	\$1,100
J03	Service test and flow test hoses connected to sprinkler system. Ensure water discharge from hose. Ensure water flow alarm operates.	3 Yrs	\$500	2021	\$540
R01	Test, calibrate and if necessary replace gauges (accurate to 3% of full scale).	5 yrs	\$1,000	2023	\$1,100
R02	Replace aging or failing valves and components. Replace backflow device. Indicated by testing.	5 yrs	\$3,500	2023	\$3,900
R03	Retrofit the fire sprinkler equipment.	40 Yrs	\$7,000	2038	\$11,000

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Interior Finishes

#### Floors

#### Finish 01 - Carpet Flooring - Clubhouse

R01	Replace carpet flooring. Replace wall base material.	10 Yrs	\$22,904	2018	\$23,000
-----	--	--------	----------	------	----------

#### Finish 02 - Tile Finishes

R01	Replace tile flooring in restrooms and common areas.	15 Yrs	\$14,500	2027	\$17,000
-----	--	--------	----------	------	----------

## Little Whale – Clubhouse Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Interior Finishes

#### Window Coverings

##### Finish 03 - Window Coverings

R01	Replace window shades, blinds and curtains.	15 Yrs	\$2,500	2023	\$2,800
-----	---	--------	---------	------	---------

#### Interior Painting

##### Finish 04 - Painted Finishes - Clubhouse

R02	Repaint interior walls and ceilings.	12 Yrs	\$37,500	2018	\$38,000
-----	--------------------------------------	--------	----------	------	----------

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Amenities

#### Amenities

##### Amen 01 - Fitness Equipment

R01	Allowance for repair to existing equipment, replacement of single units that wear or age more quickly.	5 yrs	\$2,500	2022	\$2,800
-----	--	-------	---------	------	---------

R02	Replace components of the exercise equipment and fitness room as needed.	12 Yrs	\$25,500	2017	\$26,000
-----	--	--------	----------	------	----------

##### Amen 02 - Tennis Court - Indoor

R01	Replace ball retriever	10 Yrs	\$500	2027	\$620
-----	------------------------	--------	-------	------	-------

R02	Replace ball machine	8 Yrs	\$900	2029	\$1,200
-----	----------------------	-------	-------	------	---------

R03	Replace Curtains	15 Yrs	\$5,000	2021	\$5,500
-----	------------------	--------	---------	------	---------

R04	Replace Tennis teaching cart	10 Yrs	\$300	2017	\$310
-----	------------------------------	--------	-------	------	-------

R05	Replace indoor vacuum sweeper	30 Yrs	\$2,500	2039	\$3,900
-----	-------------------------------	--------	---------	------	---------

R06	Replace tennis court lighting	15 Yrs	\$21,000	2030	\$28,000
-----	-------------------------------	--------	----------	------	----------

R07	Re-surface tennis court	10 Yrs	\$10,000	2021	\$11,000
-----	-------------------------	--------	----------	------	----------

R08	Replace tennis nets	5 yrs	\$800	2026	\$980
-----	---------------------	-------	-------	------	-------

R09	See individual tasks for component replacement costs.	100 Yrs	\$0	2076	\$0
-----	---	---------	-----	------	-----

##### Amen 03 - Restroom Fixtures

R01	Replace plumbing fixtures in the public washrooms.	15 Yrs	\$28,000	2027	\$33,000
-----	--	--------	----------	------	----------

##### Amen 04 - Sauna

R01	Refurbish sauna interior finish and element.	20 Yrs	\$2,000	2023	\$2,300
-----	--	--------	---------	------	---------

#### Furnishings

##### Amen 05 - Clubhouse Appliances

R01	Replace kitchen appliances	20 Yrs	\$3,500	2021	\$3,800
-----	----------------------------	--------	---------	------	---------

##### Amen 06 - Furnishings & Accessories

R01	Refurbish furnishings, artwork, and accessories to modernize interior common spaces.	15 Yrs	\$20,000	2018	\$20,000
-----	--	--------	----------	------	----------

##### Amen 07 - Storage Lockers

R01	Replace aging or failing components of storage lockers - doors and operators.	30 Yrs	\$1,800	2033	\$3,000
-----	---	--------	---------	------	---------



## Little Whale – Gatehouse Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Enclosure

#### Enclosure

Encl 01 - Exterior Paint & Caulking - Gatehouse

R01	Paint and seal the property.	8 Yrs	\$4,263	2021	\$4,800
-----	------------------------------	-------	---------	------	---------

Encl 02 - Deck

J01	Inspect deck for signs of aging or failure. Look for excessive wear, cracking or splitting of boards, corrosion of fasteners, or loose boards or connections. Provide localized repairs as necessary.	3 Yrs	\$1,000	2018	\$1,000
R01	Replace deck boards and rebuild supports as necessary.	15 Yrs	\$3,600	2028	\$4,600

#### Roofs & Decks

Encl 03 - Asphalt Shingle Roof - Gatehouse

R01	Replace gutter's and downspouts	25 Yrs	\$1,890	2028	\$2,400
R02	Replace asphalt shingle roofs as indicated by yearly inspections or condition assessment.	25 Yrs	\$6,700	2028	\$8,000

#### Walls

Encl 04 - Siding - Gatehouse

R01	Repair/Partial-Replacement of Siding Allowance.	20 Yrs	\$5,000	2023	\$5,700
R02	Replace siding.	35 Yrs	\$40,600	2038	\$56,000

#### Windows

Encl 05 - Doors and Windows - Gatehouse

R01	Replace aging or failing windows and doors as required. Allowance	25 Yrs	\$3,000	2036	\$4,000
-----	---	--------	---------	------	---------

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Electrical

#### Light Fixtures

Elec 01 - Interior Light Fixtures - Gatehouse

R01	Replace interior light fixtures.	20 Yrs	\$2,000	2025	\$2,300
-----	----------------------------------	--------	---------	------	---------

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Mechanical

#### Plumbing & Drainage

Mech 01 - Domestic Water Heaters & Storage - Gatehouse

R02	Replace water heaters.	20 Yrs	\$1,500	2025	\$1,700
-----	------------------------	--------	---------	------	---------

#### Ventilation and Air-conditioning

Mech 02 - Furnace - Gatehouse

R01	Replace gas furnace with energy efficient furnace.	20 Yrs	\$3,000	2025	\$3,600
-----	--	--------	---------	------	---------

**Little Whale – Gatehouse  
Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

**Interior Finishes**

**Floors**

Finish 01 - Hardwood Flooring - Gatehouse

R01	Remove and replace hardwood flooring.	20 Yrs	\$15,000	2032	\$18,000
-----	---------------------------------------	--------	----------	------	----------

**Interior Painting**

Finish 02 - Painted Finishes - Gatehouse

R01	Repaint interior walls and ceilings	10 Yrs	\$4,650	2023	\$5,000
-----	-------------------------------------	--------	---------	------	---------

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

**Amenities**

**Furnishings**

Amen 01 - Gatehouse Appliances

R01	Replace unit appliances - Kitchen.	20 Yrs	\$3,500	2025	\$4,000
-----	------------------------------------	--------	---------	------	---------

Amen 02 - Office Equipment and Furniture

R01	Replace miscellaneous electronic equipment.	8 Yrs	\$6,000	2021	\$6,500
-----	---	-------	---------	------	---------

## Little Whale – Maintenance Building Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Enclosure

#### Walls

##### Encl 01 - Maintenance Building

R01	Replace maintenance building roof.	20 Yrs	\$2,100	2049	\$4,000
R02	Repaint Maintenance Building	7 Yrs	\$1,500	2026	\$1,800
R03	Allowance for repairs or replacements for Maintenance building components.	5 yrs	\$3,000	2024	\$3,500
R04	Maintenance replacement needs - siding, roofing, windows, paint, lights, etc.	50 Yrs	\$25,000	2029	\$32,000

## Little Whale – Pool Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Enclosure

#### Roofs & Decks

##### Encl 01 - Asphalt Shingle Roof - Pool

R01	Replace asphalt shingle roofs as indicated by yearly inspections or condition assessment.	20 Yrs	\$5,868	2025	\$6,700
-----	---	--------	---------	------	---------

#### Windows

##### Encl 02 - Windows

R01	Replace windows.	30 Yrs	\$10,000	2029	\$12,000
-----	------------------	--------	----------	------	----------

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Electrical

#### Light Fixtures

##### Elec 01 - Interior Light Fixtures - Clubhouse Pool

R01	Replace interior light fixtures. Replacement on as needed basis when failure of fixture occurs.	10 Yrs	\$3,600	2016	\$3,600
-----	---	--------	---------	------	---------

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Mechanical

#### Ventilation and Air-conditioning

##### Mech 02 - Pool Area Fan

R01	Replace pool area fans.	10 Yrs	\$2,000	2021	\$2,300
-----	-------------------------	--------	---------	------	---------

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Interior Finishes

#### Walls

##### Finish 01 - Interior Windows

R01	Replace interior windows.	35 Yrs	\$8,000	2035	\$11,000
-----	---------------------------	--------	---------	------	----------

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Pool

#### Tank & Deck

##### Pool 01 - Pool & Spa Finish

R01	Refinish pool and spa tank to address sealing and crack repairs.	10 Yrs	\$12,500	2019	\$13,000
-----	--	--------	----------	------	----------

## Little Whale – Pool Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Pool</b>					
<b>Circulation</b>					
Pool 02 - Pool Pump					
R01	Replace pool water circulation pumps.	6 Yrs	\$2,500	2019	\$2,700
Pool 03 - Spa Pump					
R01	Replace pool water circulation pumps.	10 Yrs	\$3,100	2021	\$3,400
<b>Sanitation &amp; Disinfection</b>					
Pool 04 - Pool Filter					
R01	Allowance for upgrade/replacement of components of water treatment equipment.	15 Yrs	\$5,000	2018	\$5,200
Pool 05 - Pool Vacuum Release System					
R01	Allowance for upgrade/replacement of components of water treatment equipment.	12 Yrs	\$1,750	2021	\$1,900
Pool 06 - Spa Filter					
R01	Allowance for upgrade/replacement of components of water treatment equipment.	10 Yrs	\$1,500	2024	\$1,800
Pool 07 - Spay Vacuum Release System					
R01	Allowance for upgrade/replacement of components of water treatment equipment.	12 Yrs	\$1,750	2021	\$1,900
<b>Heating</b>					
Pool 08 - Pool Heater					
R01	Replace heating boilers.	10 Yrs	\$5,500	2021	\$6,100
Pool 09 - Spa Heater					
R01	Replace heating boilers.	15 Yrs	\$1,500	2025	\$1,800

## Little Whale - Site and Infrastructure Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Electrical

#### Distribution

##### Elec 01 - Electrical Distribution

J01	Conduct system performance assessment to confirm function, serviceability and service life projections. Revise replacement time frames and reserve plan as indicated. Note: this assessment should include all major electrical components.	25 Yrs	\$3,000	2020	\$3,100
R01	Replace electrical distribution.	40 Yrs	\$10,000	2035	\$13,000

#### Light Fixtures

##### Elec 02 - Exterior Light Fixtures

R01	Allowance to repair or replace electrical fixtures associated with site and grounds - irrigation controllers, lighting fixtures etc.	3 Yrs	\$2,000	2018	\$2,100
R02	Replace exterior mounted public area light fixtures.	15 Yrs	\$2,000	2024	\$2,300

#### Security

##### Elec 03 - Gate Entry System

R01	Repair or replacement of Gate Entry/Exit Loop System	5 yrs	\$6,000	2017	\$6,100
R02	Replace/upgrade telephone entry control panels.	25 Yrs	\$30,000	2021	\$30,000

##### Elec 04 - Security Surveillance (CCTV)

J01	Service the work station and security surveillance system. Allowance for camera replacement.	3 Yrs	\$1,500	2019	\$1,500
R01	Modernize components of the CCTV system.	12 Yrs	\$4,500	2022	\$5,100

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Mechanical

#### Plumbing & Drainage

##### Mech 01 - Plumbing Distribution - General

J01	Assess the condition and performance of plumbing distribution testing. Conduct pipe sample testing to assess condition of plumbing distribution system. Review service conditions, performance and projected service life for assembly. Make adjustments to maintenance plan to reflect current conditions and projections for replacement.	10 Yrs	\$3,500	2021	\$3,700
R01	Replace components of plumbing distribution system (valves, localized pipes, hydrants, etc.) as indicated by testing.	25 Yrs	\$10,000	2036	\$18,000

##### Mech 02 - Sanitary & Storm Drainage - General

J01	Insert video cameras into main lines to conduct pipe inspection. Auger or pressure wash lateral drain lines to the mains as required to remove blockage and maintain performance.	6 Yrs	\$3,500	2018	\$3,600
R01	Replacement of Sanitary & Storm Drainage	55 yrs	\$50,000	2031	\$63,000

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

## Little Whale - Site and Infrastructure Thirty Year Strategic Plan

### Amenities

#### Amenities

##### Amen 01 - Golf Cart

R01	Replace Work Truck	10 Yrs	\$7,000	2026	\$8,500
-----	--------------------	--------	---------	------	---------

##### Amen 02 - Lawn Mower (Craftsman)

R01	Replace Lawn Mower	10 Yrs	\$5,000	2025	\$6,000
-----	--------------------	--------	---------	------	---------

##### Amen 03 - Lawn Mower (Huskee)

R01	Replace Lawn Mower	10 Yrs	\$3,000	2020	\$3,200
-----	--------------------	--------	---------	------	---------

##### Amen 04 - Work Truck

J01	Allowance for major repair or maintenance/overhaul to truck.	5 yrs	\$5,000	2021	\$5,500
-----	--	-------	---------	------	---------

R01	Replace Work Truck	10 Yrs	\$10,000	2026	\$12,000
-----	--------------------	--------	----------	------	----------

#### Furnishings

##### Amen 05 - Mailbox Array

R01	Replace mail bank.	25 Yrs	\$15,000	2024	\$17,000
-----	--------------------	--------	----------	------	----------

##### Amen 06 - Public Signage

R01	Replace damaged and outdated signage.	20 Yrs	\$5,000	2034	\$8,500
-----	---------------------------------------	--------	---------	------	---------

##### Amen 07 - Wood Furniture

R01	Repair or replace wood furniture. Note: Short 5 year cycle to allow for localized and ongoing repairs as required.	5 yrs	\$4,000	2019	\$4,300
-----	--	-------	---------	------	---------

##### Amen 08 - Workshop Tools & Equipment

R02	allowance for ongoing repair or replacement of tools and equipment.	3 Yrs	\$5,000	2018	\$5,200
-----	---	-------	---------	------	---------

##### Amen 09 - Mailbox Array - Innisfree

J01	Rekey cylinder on master lock.	5 yrs	\$0	2016	\$0
-----	--------------------------------	-------	-----	------	-----

R01	Replace mail bank.	35 Yrs	\$4,500	2040	\$6,400
-----	--------------------	--------	---------	------	---------

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Sitework

#### Sitework

##### Site 01 - Safety Railings - Whale Watch Area

R01	Replace safety railings.	15 Yrs	\$5,000	2028	\$6,700
-----	--------------------------	--------	---------	------	---------

#### Hard Landscaping

##### Site 02 - Asphalt Paving - Drives Surfaces

J01	Engineer Review Condition Assessment	1 x	\$10,000	2017	\$10,000
-----	--------------------------------------	-----	----------	------	----------

J02	Condition Assessment review of road repair needs.	2 Yrs	\$3,500	2019	\$3,700
-----	---	-------	---------	------	---------

R01	Road Repair Zone #1 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$24,100	2017	\$25,000
-----	---	-------	----------	------	----------

R02	Road Repair Zone #2 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$24,100	2018	\$25,000
-----	---	-------	----------	------	----------

R03	Road Repair Zone #3 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$24,100	2019	\$26,000
-----	---	-------	----------	------	----------

R04	Road Repair Zone #4 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$24,100	2020	\$26,000
-----	---	-------	----------	------	----------

## Little Whale - Site and Infrastructure Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Sitework</b>					
R05	Road Repair Zone #5 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$24,100	2021	\$26,000
R06	Allowance for major overlay repairs as identified by the annual review. Locations may cycle.	3 Yrs	\$20,000	2020	\$21,000
R07	Replacement of asphalt (Note: Total Square Foot of Paving is 318,011sq ft)	40 Yrs	\$100,000	2040	\$140,000
Site 03 - Asphalt Paving - Roads and Paths - Condominium					
R01	Allowance for pavement/parking area striping.	10 Yrs	\$2,000	2025	\$2,400
R02	Allowance for major overlay repairs as identified by the annual review.	3 Yrs	\$1,500	2021	\$1,700
R03	Road Repair Zone #7 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$15,425	2023	\$18,000
R04	Allowance for replacement of asphalt (Note: Total Square Foot of Paving is 41,700 sq ft - partial replacement - full replacement is not contemplated)	40 Yrs	\$20,000	2038	\$34,000
Site 04 - Asphalt Paving - Roads and Paths - Innisfree					
R01	Allowance for major overlay repairs as identified by the annual review. Locations my cycle.	3 Yrs	\$3,000	2020	\$3,200
R02	Road Repair Zone #6 - Sealcoat @ \$0.30 per sq ft + Localized repair @ \$5K	7 Yrs	\$23,420	2022	\$27,000
R03	Allowance replacement of asphalt (Note: Total Square Foot of Paving is 61,380 sq ft - partial replacement only - full replacement is not contemplated)	40 Yrs	\$35,000	2040	\$63,000
Site 05 - Asphalt Walking Paths					
R01	Allowance for installation of drainage or weep tubes at areas that collect of retain water.	3 Yrs	\$3,000	2019	\$3,200
R02	Sealcoat and Localized Repairs #1	7 Yrs	\$10,060	2017	\$10,000
R03	Sealcoat and Localized Repairs #2	7 Yrs	\$10,060	2018	\$10,000
R04	Sealcoat and Localized Repairs #3	7 Yrs	\$10,060	2019	\$11,000
R05	Sealcoat and Localized Repairs #4	7 Yrs	\$10,060	2020	\$11,000
R06	Sealcoat and Localized Repairs #5	7 Yrs	\$10,060	2021	\$11,000
R07	Sealcoat and Localized Repairs #6	7 Yrs	\$10,060	2022	\$11,000
R08	Sealcoat and Localized Repairs #7	7 Yrs	\$10,060	2023	\$11,000
R09	Allowance for overlay repairs as identified by the annual review.	3 Yrs	\$4,000	2020	\$4,200
R10	Repair Asphalt Walking Paths	25 Yrs	\$15,000	2028	\$18,000
Site 06 - Chainlink Fencing					
R01	Replace chain link fencing.	30 Yrs	\$15,040	2032	\$19,000
Site 07 - Cinder Cone Lookout					
R01	Allowance for localized repair of timber frame elements and roof.	15 Yrs	\$1,500	2041	\$2,500
R02	Replace components of look out structure.	35 Yrs	\$8,000	2026	\$9,800
Site 08 - Dumpster Enclosure - Innisfree					
R01	Restain wood fencing.	6 Yrs	\$200	2020	\$220
R02	Replace wood fencing.	25 Yrs	\$2,500	2033	\$3,800



## Little Whale - Site and Infrastructure Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Sitework</b>					
Site 09 - Fido House					
R01	Replace Fido House	10 Yrs	\$1,225	2018	\$1,300
Site 10 - Gazebo					
R01	Allowance for localized repair of deteriorated timber and roofing.	3 Yrs	\$4,000	2018	\$4,200
R02	Replace components of gazebo structures.	30 Yrs	\$10,000	2030	\$13,000
Site 11 - Real Estate Kiosk					
R01	Replace real estate kiosk as required.	15 Yrs	\$4,500	2028	\$5,700
Site 12 - Tennis Court - Outdoor					
R01	Tennis court repairs - Allowance for localized repairs to surface.	5 yrs	\$5,000	2020	\$5,400
R02	Re-surface tennis court	10 Yrs	\$13,000	2022	\$15,000
R03	Replace tennis nets	5 yrs	\$800	2021	\$880
R04	Repair/replacement of tennis court fence	30 Yrs	\$9,000	2022	\$10,000
R05	Replace tennis court.	75 Yrs	\$25,000	2051	\$50,000
Site 13 - Whale Watching Platform & Walkway					
J01	Allowance for localized repair to wood bridge including repair to broken or decayed wood elements, and replacement of rolled out traffic surfacing	3 Yrs	\$2,500	2020	\$2,700
R01	Allowance for repairs to wood railings.	3 Yrs	\$3,000	2020	\$3,200
R02	Replacement/Repair to concrete floor and wood railings.	25 Yrs	\$28,000	2024	\$32,000
Site 14 - Wood Board Walk & Elevated Walkways - Bridges					
R01	Allowance for localized repair to wood bridge including repair to broken or decayed wood elements, and replacement of rolled out traffic surfacing	2 Yrs	\$5,000	2019	\$5,300
R02	Replace of wood boards as required.	3 Yrs	\$2,500	2019	\$2,700
R03	Replace wood walkways.	25 Yrs	\$31,380	2025	\$36,000
Site 15 - Wood Bridge - Innisfree					
R01	Allowance for localized repair to wood bridge including repair to broken or decayed wood elements, and replacement of rolled out traffic surfacing	5 yrs		2022	\$0
R02	Replace wood walkways.	25 Yrs	\$10,000	2030	\$14,000
Site 16 - Wood Fencing					
R01	Allowance for localized board replacement	6 Yrs	\$500	2018	\$510
R02	Replace wood fencing.	25 Yrs	\$4,500	2029	\$5,500
Site 17 - Wood Bridge					
R01	Replacement of wood boards as required.	3 Yrs	\$2,500	2019	\$2,700
R02	Replace wood bridge	25 Yrs	\$10,000	2026	\$13,000
<b>Soft Landscaping</b>					
Site 18 - Soft Landscaping					
R01	Soft Landscaping Allowance of augmentation of planting.	2 Yrs	\$2,000	2018	\$2,100
R02	Renovation/refurbish landscaping at main entrance.	15 Yrs	\$10,000	2025	\$11,000

## Little Whale - Site and Infrastructure Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

### Sitework

#### Site 19 - Tree Maintenance

R01	Allowance for clearance pruning, removal of fallen trees, replacement of hazard trees as required from storms, natural forest growth and attrition. Allowance can be expended at any point within the five year period.	5 yrs	\$0	2020	\$0
-----	---	-------	-----	------	-----

### Site Services

#### Site 20 - Culvert Drainage - Innisfree

R01	Repair or maintenance of culverts - clear blockage, repairs sections.	3 Yrs	\$3,000	2018	\$3,200
R02	Replace underground drainage system.	50 Yrs	\$8,000	2062	\$25,000

#### Site 21 - Drainage Culverts

R01	Allowance for addition or augmentation for culverts and site drainage.	5 yrs	\$5,000	2022	\$5,600
R02	Repairs or maintenance of culverts - clear blocking, repair sections.	3 Yrs	\$5,000	2020	\$5,400
R03	Replace underground drainage system.	50 Yrs	\$25,000	2049	\$56,000

**Little Whale - Safety Operation Center  
Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
--	-------------------------	-----------	--------------	------------	-------------

**Enclosure**

**Walls**

Encl 01 - Safety Operation Center - Components

J01	Repaint Safety Operation Center	7 Yrs	\$2,600	2018	\$2,700
R01	Allowance for repairs or replacements for Maintenance building.	5 yrs	\$3,000	2020	\$3,200
R02	Maintenance replacement needs - siding, roofing, windows, paint.	25 Yrs	\$12,000	2046	\$22,000