

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION, INC.

Financial Statements and Supplementary Information
June 30, 2018

With Accountant's Compilation Report



LITTLE WHALE COVE HOMEOWNERS ASSOCIATION, INC.

FINANCIAL STATEMENTS

JUNE 30, 2018

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Accountant's Compilation Report

Little Whale Cove Homeowners Association, Inc.:
Depoe Bay, Oregon

Management is responsible for the accompanying financial statements of Little Whale Cove Homeowners Association, Inc., which comprise the balance sheet as of June 30, 2018, and the related statements of revenues and expenses, changes in fund balance, and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management, and we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

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 page 7 through 21 be presented to supplement the basic financial statements. Such information is the responsibility of management. The supplementary information was not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Little Whale Cove Homeowners Association, Inc. as of and for the year ended June 30, 2018, because we performed certain accounting services that impaired our independence.

KBF CPAs LLP

KBF CPAs LLP

Portland, OR
January 5, 2021

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION, INC.

**BALANCE SHEET
JUNE 30, 2018**

	<u>Operating Fund</u>	<u>Replacement Fund</u>	<u>Total</u>
ASSETS			
Cash	\$ 295,810	\$ 261,136	\$ 556,946
Due from operating fund	-	131,579	131,579
Investments	-	203,092	203,092
Assessments receivable	567	-	567
Construction reimbursements receivable	688	-	688
Prepaid insurance	4,699	-	4,699
Employee advance	1,750	-	1,750
Property and equipment, net of accumulated depreciation of \$62,871	<u>13,703</u>	-	<u>13,703</u>
Total assets	<u><u>317,217</u></u>	<u><u>595,807</u></u>	<u><u>913,024</u></u>
LIABILITIES AND FUND BALANCE			
Account payable	25,382	-	25,382
Payroll liabilities	3,608	-	3,608
Due to replacement fund	131,579	-	131,579
Assessment received in advance	64,397	-	64,397
Security deposits	<u>18,426</u>	-	<u>18,426</u>
Total liabilities	243,392	-	243,392
Fund Balance	<u>73,825</u>	<u>595,807</u>	<u>669,632</u>
Total liabilities and fund balance	<u><u>\$ 317,217</u></u>	<u><u>\$ 595,807</u></u>	<u><u>\$ 913,024</u></u>

See Accountant's Compilation Report

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION, INC.

**STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018**

	Operating Fund	Replacement Fund	Total
REVENUE			
Regular assessments	\$ 347,496	\$ 115,500	\$ 462,996
Innisfree management fees	-	4,500	4,500
Gate cards and remotes	1,496	-	1,496
Fees from members	7,187	-	7,187
Interest	139	2,649	2,788
Late fees	240	-	240
Other income	2,437	-	2,437
Total revenues	358,995	122,649	481,644
EXPENSES			
Administration:			
Payroll and payroll taxes	166,641	-	166,641
Employee benefits	32,782	-	32,782
Professional services	8,576	-	8,576
Insurance	3,816	-	3,816
Office expense	9,016	-	9,016
Committee and conferences	2,356	-	2,356
License, fees, and permits	871	-	871
Depreciation	6,437	-	6,437
Bank charges	484	-	484
Bad debts	1,651	-	1,651
Other expenses	7,415	-	7,415
Total administration	240,045	-	240,045
Property maintenance:			
Common area	47,804	-	47,804
Major repairs and replacements	-	122,051	122,051
Entry gate	2,399	-	2,399
Exercise room	968	-	968
Gate house	7,492	-	7,492
Landscape	39,277	-	39,277
Recreation center	20,341	-	20,341
Roads and paths	1,672	-	1,672
Vehicle	2,804	-	2,804
Swimming pool	9,625	-	9,625
Tennis court	138	-	138
Total property maintenance	132,520	122,051	254,571
Total expenses	372,565	122,051	494,616
DEFICIT/ EXCESS OF REVENUE OVER EXPENSES	\$ (13,570)	\$ 598	\$ (12,972)

See Accountant's Compilation Report

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION, INC.

**STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Operating Fund</u>	<u>Replacement Fund</u>	<u>Total</u>
Fund balance, as of June 30, 2017	\$ 117,395	\$ 612,884	\$ 730,279
Adjustment to opening fund balance	-	(47,675)	(47,675)
Current year fund transfer	(30,000)	30,000	-
Deficit/ excess of revenues over expenses	<u>(13,570)</u>	<u>598</u>	<u>(12,972)</u>
Fund balance, as of June 30, 2018	<u>\$ 73,825</u>	<u>\$ 595,807</u>	<u>\$ 669,632</u>

LITTLE WHALE COVE HOMEOWNERS ASSOCIATION, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Operating Fund</u>	<u>Replacement Fund</u>	<u>Total</u>
CASH FLOW FROM OPERATING ACTIVITIES			
Deficit/ excess of revenues over expenses	\$ (13,570)	\$ 598	\$ (12,972)
Adjustments to reconcile deficit/ excess of revenues over expenses to net cash (used) provided by operating activities			
Depreciation expenses	6,437	-	6,437
Changes in operating assets and liabilities:			
Assessments receivable	5,028	-	5,028
Prepaid insurance	(500)	-	(500)
Employee advance	(1,750)	-	(1,750)
Account payable	19,257	-	19,257
Payroll liabilities	(362)	-	(362)
Assessment received in advance	(21,564)	-	(21,564)
Security deposits	3,228	-	3,228
Due to/ from operating fund	<u>131,579</u>	<u>(131,579)</u>	<u>-</u>
Net cash (used) provided by operating activities	<u>127,783</u>	<u>(130,981)</u>	<u>(3,198)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of property and equipment	(1,130)	-	(1,130)
Investments	<u>-</u>	<u>124,794</u>	<u>124,794</u>
Net cash (used) provided by investing activities	<u>(1,130)</u>	<u>124,794</u>	<u>123,664</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Interfund balance	<u>(30,000)</u>	<u>30,000</u>	<u>-</u>
Net cash (used) provided by investing activities	<u>(30,000)</u>	<u>30,000</u>	<u>-</u>
NET INCREASE IN CASH	96,653	23,813	120,466
CASH AND CASH EQUIVALENTS, BEGINNING	<u>199,157</u>	<u>237,323</u>	<u>436,480</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 295,810</u>	<u>\$ 261,136</u>	<u>\$ 556,946</u>

See Accountant's Compilation Report

SUPPLEMENTARY INFORMATION

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

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
Enclosure					
Enclosure					
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
Roofs & Decks					
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
Walls					
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
Windows					
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
General & Inspections					
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

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

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Electrical

Power Supply

Elec 01 - Emergency Lighting System

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

Elec 04 - Audio-Visual Equipment

R01	Allowance to replace or upgrade audio-visual equipment.	12 Yrs	\$3,500	2022	\$3,900
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Elec 05 - Sound System

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

Elec 06 - Proximity Access Control - Club House

R01	Modernize components of the door access control system.	12 Yrs	\$12,000	2021	\$13,000
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Mechanical

Plumbing & Drainage

Mech 01 - Domestic Water Heaters & Storage - Clubhouse

R02	Replace water heaters and controllers.	20 Yrs	\$1,500	2030	\$1,800
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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
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**Little Whale – Clubhouse
Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Mechanical

R01	Allowance for maintenance and repair to sanitary and storm drain lines.	50 Yrs	\$25,000	2046	\$39,000
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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
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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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
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Interior Finishes

Floors

Finish 01 - Carpet Flooring - Clubhouse

R01	Replace carpet flooring. Replace wall base material.	10 Yrs	\$22,904	2018	\$23,000
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Finish 02 - Tile Finishes

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

Floors

Finish 01 - Hardwood Flooring - Gatehouse

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

Finish 02 - Painted Finishes - Gatehouse

R01	Repaint interior walls and ceilings	10 Yrs	\$4,650	2023	\$5,000
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Amenities

Furnishings

Amen 01 - Gatehouse Appliances

R01	Replace unit appliances - Kitchen.	20 Yrs	\$3,500	2025	\$4,000
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Amen 02 - Office Equipment and Furniture

R01	Replace miscellaneous electronic equipment.	8 Yrs	\$6,000	2021	\$6,500
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**Little Whale – Maintenance Building
Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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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
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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
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Windows

Encl 02 - Windows

R01	Replace windows.	30 Yrs	\$10,000	2029	\$12,000
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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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
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Mechanical

Ventilation and Air-conditioning

Mech 02 - Pool Area Fan

R01	Replace pool area fans.	10 Yrs	\$2,000	2021	\$2,300
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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Interior Finishes

Walls

Finish 01 - Interior Windows

R01	Replace interior windows.	35 Yrs	\$8,000	2035	\$11,000
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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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
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**Little Whale – Pool
Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
Pool					
Circulation					
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
Sanitation & Disinfection					
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
Heating					
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
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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
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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

Little Whale - Site and Infrastructure Thirty Year Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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
Sitework					
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
Sitework					
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 & Wallway					
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
Soft Landscaping					
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
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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
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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
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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