

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

Financial Statements and Supplementary Information  
June 30, 2019

With Accountant's Compilation Report



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

**FINANCIAL STATEMENTS**

**JUNE 30, 2019**

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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, 2019, 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 27 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, 2019, 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, 2019**

	<u>Operating Fund</u>	<u>Replacement Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash	\$ 95,861	\$ 207,727	\$ 303,588
Due from operating fund	-	4,500	4,500
Investments	-	331,720	331,720
Assessments receivable	567	-	567
Construction reimbursements receivable	959	-	959
Prepaid insurance	5,301	-	5,301
Property and equipment, net of accumulated depreciation of \$69,147	<u>7,427</u>	<u>-</u>	<u>7,427</u>
Total assets	<u><u>110,115</u></u>	<u><u>543,947</u></u>	<u><u>654,062</u></u>
<b>LIABILITIES AND FUND BALANCE</b>			
Account payable	12,534	-	12,534
Payroll liabilities	237	-	237
Due to reserve fund	4,500	-	4,500
Assessment received in advance	25,498	-	25,498
Security deposits	<u>17,025</u>	<u>-</u>	<u>17,025</u>
Total liabilities	59,794	-	59,794
Fund Balance	<u>50,321</u>	<u>543,947</u>	<u>594,268</u>
Total liabilities and fund balance	<u><u>\$ 110,115</u></u>	<u><u>\$ 543,947</u></u>	<u><u>\$ 654,062</u></u>

See Accountant's Compilation Report

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

**STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2019**

	Operating Fund	Replacement Fund	Total
<b>REVENUE</b>			
Regular assessments	\$ 415,639	\$ 115,500	\$ 531,139
Innisfree management fees	-	4,500	4,500
Gate cards and remotes	3,085	-	3,085
Fees from members	2,470	-	2,470
Interest	124	4,630	4,754
Late fees	307	-	307
Other income	<u>6,485</u>	-	<u>6,485</u>
Total revenues	<u>428,110</u>	<u>124,630</u>	<u>552,740</u>
<b>EXPENSES</b>			
Administration:			
Payroll and payroll taxes	205,317	-	205,317
Employee benefits	42,241	-	42,241
Professional services	17,080	-	17,080
Insurance	5,451	-	5,451
Office expense	11,864	-	11,864
Committee and conferences	6,019	-	6,019
License, fees, and permits	804	-	804
Depreciation	6,276	-	6,276
Bank charges	876	-	876
Other expenses	<u>1,150</u>	-	<u>1,150</u>
Total administration	<u>297,078</u>	<u>-</u>	<u>297,078</u>
Property maintenance:			
Common area	49,733	-	49,733
Major repairs and replacements	-	176,490	176,490
Entry gate	4,883	-	4,883
Exercise room	875	-	875
Gate house	14,064	-	14,064
Landscape	51,994	-	51,994
Recreation center	21,086	-	21,086
Roads and paths	806	-	806
Vehicle	3,152	-	3,152
Swimming pool	<u>7,943</u>	-	<u>7,943</u>
Total property maintenance	<u>154,536</u>	<u>176,490</u>	<u>331,026</u>
Total expenses	<u>451,614</u>	<u>176,490</u>	<u>628,104</u>
<b>DEFICIT/ EXCESS OF REVENUE OVER EXPENSES</b>	<u><u>\$ (23,504)</u></u>	<u><u>\$ (51,860)</u></u>	<u><u>\$ (75,364)</u></u>

See Accountant's Compilation Report

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

**STATEMENT OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Operating Fund</u>	<u>Replacement Fund</u>	<u>Total</u>
Fund Balance, as of June 30, 2018	\$ 73,825	\$ 595,807	\$ 669,632
Deficit of revenues over expenses	<u>(23,504)</u>	<u>(51,860)</u>	<u>(75,364)</u>
Fund Balance, as of June 30, 2019	<u>\$ 50,321</u>	<u>\$ 543,947</u>	<u>\$ 594,268</u>

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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Operating Fund</u>	<u>Replacement Fund</u>	<u>Total</u>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Deficit/ excess of revenues over expenses	\$ (23,504)	\$ (51,860)	\$ (75,364)
Adjustments to reconcile deficit/ excess of revenues over expenses to net cash (used) provided by operating activities			
Depreciation expenses	6,276	-	6,276
Changes in operating assets and liabilities			
Construction receivable	(271)	-	(271)
Prepaid insurance	(602)	-	(602)
Employee advance	1,750	-	1,750
Account payable	(12,848)	-	(12,848)
Payroll liabilities	(3,371)	-	(3,371)
Assessment received in advance	(38,899)	-	(38,899)
Security deposits	(1,401)	-	(1,401)
Due to/ from operating fund	<u>(127,079)</u>	<u>127,079</u>	<u>-</u>
Net cash (used) provided by operating activities	<u>(199,949)</u>	<u>75,219</u>	<u>(124,730)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investments	<u>-</u>	<u>(128,628)</u>	<u>(128,628)</u>
Net cash (used) provided by investing activities	<u>-</u>	<u>(128,628)</u>	<u>(128,628)</u>
<b>NET DECREASE IN CASH</b>	(199,949)	(53,409)	(253,358)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>295,810</u>	<u>261,136</u>	<u>556,946</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 95,861</u>	<u>\$ 207,727</u>	<u>\$ 303,588</u>

See Accountant's Compilation Report

## SUPPLEMENTARY INFORMATION



## Asphalt Paving – Roadways Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Sitework</b>					
<b>Hard Landscaping</b>					
Site 01 - Asphalt Paving - Roadway - Overlay Allowance - Heavy Traffic Areas 1					
R01	Locally overlay repave or repair sections of asphalt paving at heavy traffic locations as required. 2019 update note: 12' x 3' dig out and patch - east of island to fix low spot in road, 60' x 7' repave of alligator area west of island.	8 Yrs	\$10,000	2021	\$11,000
R03	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 02 - Asphalt Paving - Roadway Overlay Allowance - Heavy Traffic Areas 2					
R01	Overlay pave sections of asphalt paving, including sub-grade as required.	8 Yrs	\$10,000	2025	\$12,000
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 03 - Asphalt Paving - Roadway Overlay Allowance - Heavy Traffic Areas 3					
R01	Allowance for ongoing overlay work or localized pavement repairs as required at high traffic locations.	8 Yrs	\$10,000	2027	\$12,000
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 04 - Asphalt Paving - Roadway Overlay Allowance - Heavy Traffic Areas 4					
R01	Repave / overlay sections of asphalt paving, including sub-grade as required.	8 Yrs	\$10,000	2023	\$11,000
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 05 - Asphalt Roadway - Breaker's Scarp					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$2,701	2018	\$2,800
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 06 - Asphalt Roadway - Cormorant					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required. Note - last seal coat application was in 2016	4 Yrs	\$3,024	2020	\$3,100
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 07 - Asphalt Roadway - Cove Point					
J01	2019 update: 60' x 3' road extension on inside of turn #1 to address short cut on inside of the turn.	1 x	\$2,160	2020	\$2,200
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$5,712	2019	\$5,700
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0

## Asphalt Paving – Roadways Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Sitework</b>					
Site 08 - Asphalt Roadway - Edgewater					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required. Note - last seal coat was completed in 2016	4 Yrs	\$4,166	2020	\$4,300
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 09 - Asphalt Roadway - Entry Paving					
R01	Overlay event - note: this is a one-time event to re-establish this roadway to a state that can be maintained by regular seal coating events.	1 x	\$5,758	2018	\$5,800
R02	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required. Note - this event is set to occur four years after recommended overlay event in 2017	4 Yrs	\$1,053	2021	\$1,100
R03	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 10 - Asphalt Roadway - Forest Park East					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$1,888	2018	\$1,900
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 11 - Asphalt Roadway - Forest Park West					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$1,594	2018	\$1,600
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events.	100 Yrs	\$0	2076	\$0
Site 12 - Asphalt Roadway - Gate House					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$2,025	2021	\$2,100
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 13 - Asphalt Roadway - Gull Station					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required. Note last seal coat completed in 2016.	4 Yrs	\$2,957	2022	\$3,200
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 14 - Asphalt Roadway - Meadow Houses					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$3,192	2020	\$3,300
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0

## Asphalt Paving – Roadways Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Sitework</b>					
Site 15 - Asphalt Roadway - Meadow Lane (Singing Tree to Shining Mist)					
R01	Overlay paving application - This is a one time event to re-establish the condition of this roadway and return it to regular seal coat application cycle	1 x	\$15,068	2119	\$180,000
R02	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required. Note - this event is set four years after the 2017 overlay task.	4 Yrs	\$2,755	2021	\$2,900
R03	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 16 - Asphalt Roadway - Meadow Lane (Walking Wood to Shinning Mist)					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$3,494	2020	\$3,600
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 17 - Asphalt Roadway - Midden Reach					
J01	2019 update: 30' x 3' asphalt patch / overlay at road extension on inside of turn #1.	1 x	\$1,080	2020	\$1,100
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$2,083	2022	\$2,200
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 18 - Asphalt Roadway - Overlook					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$3,024	2018	\$3,100
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 19 - Asphalt Roadway - Rec Center Parking Lot					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$2,534	2017	\$2,500
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 20 - Asphalt Roadway - Singing Tree (entry to Meadow Lane)					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$7,123	2021	\$7,500
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project. Quantity of 456 sq.ft.	100 Yrs	\$0	2076	\$0
Site 21 - Asphalt Roadway - Singing Tree (Meadow Lanes to Walking Wood incl. Main Garbage and Recycling)					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$4,368	2021	\$4,600
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0

## Asphalt Paving – Roadways Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Sitework</b>					
Site 22 - Asphalt Roadway - Spindrift					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$2,352	2019	\$2,400
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 23 - Asphalt Roadway - The Pines					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$7,419	2020	\$7,600
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 24 - Asphalt Roadway - Tintinnabulary (Singing Tree to Walking Wood)					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$8,064	2019	\$8,100
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 25 - Asphalt Roadway - Walking Wood (Breaker's Scarp to Overlook)					
J01	2019 update - 1 x event: 55' x 4' road extension of inside of turn #1 - asphalt patch / overlay	1 x	\$2,640	2022	\$2,800
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$1,344	2021	\$1,400
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 26 - Asphalt Roadway - Walking Wood (Cove Point to Edgewater)					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$3,360	2019	\$3,400
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 27 - Asphalt Roadway - Walking Wood (Edgewater to North Loop)					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$4,805	2019	\$4,800
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 28 - Asphalt Roadway - Walking Wood (Singing Tree to Spindrift)					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$2,150	2019	\$2,200
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 29 - Asphalt Roadway - Walking Wood (South End)					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$6,686	2022	\$7,200

## Asphalt Paving – Roadways Strategic Plan

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Sitework</b>					
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 30 - Asphalt Roadway - Walking Wood (Spindrift to Cove Point)					
R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$2,688	2019	\$2,700
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 31 - Asphalt Paving - Roadway - Assessment					
R01	Engage engineering consultant for updated pavement condition assessment.	4 Yrs	\$4,500	2021	\$4,700

**Clubhouse**  
**Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Enclosure**

**Enclosure**

Encl 01 - Exterior Paint & Caulking - Rec Center, Clubhouse, Pool, Indoor Tennis Court

R01	Paint and seal the property.	10 Yrs	\$49,350	2020	\$51,000
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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	2020	\$1,000
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R01	Replace boards and rebuild supports as necessary.	20 Yrs	\$5,250	2027	\$6,400
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Encl 03 - Wood Decking - Clubhouse

R01	Replace Decking.	30 Yrs	\$12,720	2029	\$16,000
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**Roofs & Decks**

Encl 04 - Asphalt Shingle Roof - Rec Center and Clubhouse

R01	Replace gutter's and downspouts	25 Yrs	\$3,262	2030	\$4,300
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R02	Replace asphalt shingle roofs as indicated by yearly inspections or condition assessment.	25 Yrs	\$60,612	2030	\$80,000
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**Walls**

Encl 05 - Exterior Siding - Clubhouse and Rec Center

R01	Repair/Partial-Replacement of Siding Allowance.	25 Yrs	\$30,000	2030	\$39,000
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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	\$180,000
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Encl 06 - Clubhouse Structure

R01	Allowance for structure upgrades or repairs as required.	40 Yrs	\$50,000	2040	\$84,000
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R02	Allowance for rehabilitation/ renovation of clubhouse including code upgrades to stairs and other elements.	50 Yrs	\$50,000	2020	\$51,000
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**Windows**

Encl 07 - Doors - Clubhouse

J01	Repaint door and frame.	8 Yrs	\$2,000	2026	\$2,400
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J02	Check interior and exterior caulking for signs of distress including cracking, debonding or failure. Repair sealant as required.	2 Yrs	\$500	2019	\$500
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R01	Replace aging or failing doors as required. Allowance	35 Yrs	\$3,500	2034	\$5,100
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Encl 08 - Windows - Clubhouse

R01	Replace windows.	35 Yrs	\$20,000	2034	\$29,000
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	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	\$3,300
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**Clubhouse**  
**Thirty Year Strategic Plan**

Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Electrical**

**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	\$8,100
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	\$0	2021	\$0
R01	Allowance to repair or replace component of electrical distribution.	25 Yrs	\$20,000	2061	\$56,000
R02	Replace electrical switchboards and panelboards.	40 Yrs	\$50,000	2036	\$76,000

**Light Fixtures**

Elec 03 - Interior Light Fixtures - Clubhouse

R01	Replace interior light fixtures.	15 Yrs	\$5,200	2027	\$6,300
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**Utilities**

Elec 04 - Audio-Visual Equipment

R01	Allowance to replace or upgrade audio-visual equipment.	12 Yrs	\$2,000	2022	\$2,200
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Elec 05 - Sound System

R01	Replace sound system.	12 Yrs	\$2,000	2022	\$2,200
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**Security**

Elec 06 - Electronically Controlled Keyed Access Doors

R01	Replace broken or failing keyed access points	12 Yrs	\$3,000	2031	\$4,000
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Elec 07 - Proximity Access Control - Club House

R01	Modernize components of the door access control system.	13 Yrs	\$4,500	2031	\$6,100
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Elec 08 - Security Camera and Recording Device

R01	Allowance for replacement of modernization of security recording devices	5 Yrs	\$1,000	2022	\$1,100
R02	Modernize components of the CCTV system.	8 Yrs	\$1,000	2024	\$1,100

**Other**

Elec 09 - Television

R01	Replace 36" flat screen television.	7 Yrs	\$625	2022	\$670
R02	Replace 55" flat screen television.	7 Yrs	\$1,000	2026	\$1,200

Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Mechanical**

**Plumbing & Drainage**

Mech 01 - Domestic Water Heaters & Storage - Clubhouse

R01	Replace water heaters and controllers.	15 Yrs	\$1,500	2025	\$1,700
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**Clubhouse**  
**Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Mechanical</b>					
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	\$30,000
Mech 03 - Sanitary - 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	\$5,700
R01	Allowance for maintenance and repair to sanitary and storm drain lines.	50 Yrs	\$25,000	2046	\$49,000
<b>Heating &amp; Cooling</b>					
Mech 04 - Heater - Indoor Tennis Court					
R01	Allowance for repair and / or maintenance of indoor tennis court heaters.	2 Yrs	\$2,000	2020	\$2,100
R02	Allowance for repair and / or maintenance of indoor tennis court heaters. Heater #1 - complete in 2018	15 Yrs	\$15,000	2033	\$21,000
R03	Allowance for replacement of unit heater. Heater #2 - not replaced	15 Yrs	\$15,000	2023	\$17,000
<b>Ventilation and Air-conditioning</b>					
Mech 05 - Fans					
J01	Rebuild or replace failing components (motors, bearings, belts, etc) as required. Allowance is provided on a five year cycle for localized repair and replacement as required by use.	5 Yrs	\$1,000	2021	\$1,100
R01	Allowance to repair or replace exhaust fans. Note: Repairs completed in 2018	15 Yrs	\$3,000	2023	\$3,300
Mech 06 - Tennis Court Exhaust Fan and Power Louver					
J01	Allowance for repair of exhaust fans and power louvers plus two floor vents.	5 Yrs	\$3,000	2021	\$3,200
R01	Replace exhaust dampers / power louvers. Note: last done - 2018	15 Yrs	\$4,000	2033	\$5,700
R02	Allowance to repair or replace exhaust fans. Note: Replacement completed in 2018	15 Yrs	\$15,000	2033	\$21,000
Mech 07 - Furnace - Clubhouse					
R01	Replace gas furnace with energy efficient furnace. Note Service Life extended to reflect limited use.	30 Yrs	\$10,000	2020	\$10,000
	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost



## Clubhouse Thirty Year Strategic Plan

### 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	\$530
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	2019	\$23,000
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##### Finish 02 - Tile Finishes

R01	Replace tile flooring in restrooms and common areas.	15 Yrs	\$14,500	2027	\$18,000
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#### Window Coverings

##### Finish 03 - Window Coverings

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

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

R01	Repaint interior walls and ceilings.	12 Yrs	\$37,500	2019	\$38,000
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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### Amenities

#### Amenities

##### Amen 01 - Fitness Equipment

R01	Allowance for repair to existing equipment, replacement of single units that wear or age more quickly.	4 Yrs	\$4,000	2021	\$4,200
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R02	Replacement of equipment all at one time is not contemplated. An allowance every four years is provided for ongoing upgrade and replacement - See renewal component event.	20 Yrs	\$0	2023	\$0
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##### Amen 02 - Indoor Tennis Court and Components

R01	Replace tennis ball machine	8 Yrs	\$1,000	2019	\$1,000
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R02	Replace Curtains	15 Yrs	\$5,000	2022	\$5,400
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R03	Replace indoor vacuum sweeper	30 Yrs	\$2,500	2066	\$8,000
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**Clubhouse**  
**Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Amenities</b>					
R04	Replace tennis court lighting	15 Yrs	\$21,000	2051	\$46,000
R05	Repair and re-surface tennis court	10 Yrs	\$18,000	2021	\$19,000
R06	Replace tennis nets	5 Yrs	\$800	2031	\$1,100
R07	See individual tasks for component replacement costs.	60 Yrs	\$0	2036	\$0
Amen 03 - Restroom Fixtures					
R01	Replace plumbing fixtures in the public washrooms.	15 Yrs	\$28,000	2021	\$29,000
Amen 04 - Sauna					
R01	Refurbish sauna interior finish and element.	20 Yrs	\$2,000	2023	\$2,200
<b>Equipment</b>					
Amen 05 - Electronic Piano					
R01	Replace electronic piano / organ	20 Yrs	\$5,000	2027	\$6,100
<b>Furnishings</b>					
Amen 06 - Clubhouse Appliances					
R01	Replace kitchen appliances. Note - appliances experience light or limited use. Service life adjusted to reflect light usage.	25 Yrs	\$5,000	2019	\$5,000
Amen 07 - Furnishings & Accessories					
R01	Refurbish furnishings, artwork, and accessories to modernize interior common spaces.	15 Yrs	\$20,000	2019	\$20,000
Amen 08 - Storage Lockers					
R01	Replace aging or failing components of storage lockers - doors and operators.	30 Yrs	\$1,800	2033	\$2,500

**Gatehouse**  
**Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Enclosure**

**Enclosure**

Encl 01 - Exterior Paint & Caulking - Gatehouse

R01	Paint and seal the property.	8 Yrs	\$4,263	2021	\$4,500
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Encl 02 - Exterior Decks

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	2020	\$1,000
R01	Replace deck boards and rebuild supports as necessary.	15 Yrs	\$3,600	2028	\$4,500

**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	\$8,400

**Walls**

Encl 04 - Siding - Gatehouse

R01	Repair/Partial-Replacement of Siding Allowance.	20 Yrs	\$5,000	2023	\$5,500
R02	Replace siding.	35 Yrs	\$40,600	2038	\$65,000

**Windows**

Encl 05 - Doors and Windows - Gatehouse

R01	Replace aging or failing windows and doors as required. Allowance	25 Yrs	\$3,000	2036	\$4,600
	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost

**Electrical**

**Distribution**

Elec 01 - Electrical Distribution - Clubhouse

R01	Allowance to repair or replace component of electrical distribution.	25 Yrs	\$1,500	2026	\$1,800
R02	Replace electrical wiring as required at key locations and panelboard.	40 Yrs	\$10,000	2043	\$18,000

**Light Fixtures**

Elec 02 - 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

R01	Replace water heaters.	20 Yrs	\$1,500	2025	\$1,700
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**Gatehouse  
Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Mechanical**

Mech 02 - Sanitary - Gatehouse

R01	Allowance for maintenance and repair to sanitary and storm drain lines. Note - building receives light usage.	60 Yrs	\$10,000	2036	\$15,000
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**Ventilation and Air-conditioning**

Mech 03 - Furnace - Gatehouse

R01	Replace gas furnace with energy efficient furnace.	20 Yrs	\$3,000	2025	\$3,500
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	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	\$21,000
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**Interior Painting**

Finish 02 - Painted Finishes - Gatehouse

R01	Repaint interior walls and ceilings	10 Yrs	\$4,650	2023	\$5,100
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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	\$4,100
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Amen 02 - Office Equipment and Furniture

R01	Replace miscellaneous electronic equipment.	5 Yrs	\$1,500	2023	\$1,800
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**Innisfree**  
**Thirty Year Strategic Plan**

Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Amenities**

**Furnishings**

Amen 01 - Mailbox Array - Innisfree

J01	Rekey cylinder on master lock.	5 Yrs	\$500	2022	\$540
R01	Replace mail bank.	35 Yrs	\$4,500	2040	\$7,600

Amen 02 - Public Signage - Innisfree

R01	Replace damaged and outdated signage.	20 Yrs	\$1,500	2020	\$1,500
	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost

**Sitework**

**Hard Landscaping**

Site 01 - Asphalt Paths - Innisfree

R01	Allowance for installation of drainage or weep tubes at areas that collect of retain water.	8 Yrs	\$1,000	2021	\$1,100
R02	Sealcoat application	4 Yrs	\$946	2021	\$990
R03	Allowance for overlay repairs as identified by the annual review.	4 Yrs	\$1,000	2020	\$1,000
R04	Replacement of asphalt walking paths is not expected. The reserve plan accounts for ongoing seal coat and localized overlay repairs. Refer to renew components list.	50 Yrs	\$0	2050	\$0

Site 02 - Dumpster Enclosure - Innisfree

R01	Restain wood fencing.	6 Yrs	\$200	2020	\$200
R02	Replace wood fencing.	25 Yrs	\$2,500	2033	\$3,500

Site 03 - 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	\$2,700
R02	Replace wood walkways.	25 Yrs	\$10,000	2030	\$13,000

Site 04 - Asphalt Paving - Roadway - Morning Walk (Innisfree)

R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$4,423	2022	\$4,800
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0

Site 05 - Asphalt Paving - Roadway - Nesting Glade (Innisfree)

R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required.	4 Yrs	\$2,894	2022	\$3,100
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0

Site 06 - Asphalt Paving - Roadway - Shining Mist (Innisfree)

R01	Reseal asphalt paving and localized crack repairs to mitigate sub-grade softening. Reapply striping and traffic markings as required. Note - seal coat last done in 2016	4 Yrs	\$1,966	2020	\$2,000
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**Innisfree**  
**Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Sitework</b>					
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
Site 07 - Asphalt Paving - Overlay Allowance - Innisfree					
R01	Allowance to repave or apply asphalt overlay to sections of asphalt paving, including sub-grade as required.	6 Yrs	\$3,570	2021	\$3,800
R02	Asphalt paving is not deemed to be a renewable asset. Renewal of overlay and seal coats are listed as component events. Service life set to reflect current age of project.	100 Yrs	\$0	2076	\$0
<b>Site Services</b>					
Site 08 - Culvert Drainage - Innisfree					
R01	Repair or maintenance of culverts - clear blockage, repairs sections.	3 Yrs	\$3,000	2019	\$3,000
R02	Replace underground drainage system.	50 Yrs	\$8,000	2062	\$23,000

**Maintenance Building Components and Tools  
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	\$4,400
R02	Allowance to replace / repair roof fascia board	1 x	\$1,000	2019	\$1,000
R03	Repaint Maintenance Building	7 Yrs	\$1,500	2026	\$1,800
R04	Allowance for repairs or replacements for Maintenance building components.	5 Yrs	\$3,000	2024	\$3,400
R05	Maintenance replacement needs - siding, roofing, windows, paint, lights, etc.	50 Yrs	\$25,000	2029	\$32,000

Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Amenities**

**Furnishings**

Amen 01 - Workshop Tools & Equipment

R01	Allowance for ongoing repair or replacement of tools and equipment. Note this event is set as a short, reoccurring event to allow for ongoing replacement as needed.	2 Yrs	\$2,500	2019	\$2,500
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Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Sitework**

**Hard Landscaping**

Site 01 - Trash and Recycling Pens

J01	Paint trash enclosure: wood fence and concrete masonry block walls.	8 Yrs	\$3,500	2021	\$3,700
R01	Allowance for wood fence repairs or board replacement, and for concrete block repairs. Repair or replace gate and hardware as required.	6 Yrs	\$3,500	2019	\$3,500
R02	Replace Trash enclosure	60 Yrs	\$10,000	2039	\$16,000

**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	\$6,800
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**Windows**

Encl 02 - Windows

R01	Replace windows.	30 Yrs	\$10,000	2029	\$13,000
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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.	10 Yrs	\$3,600	2019	\$3,600
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Mechanical**

**Heating & Cooling**

Mech 01 - Pool Area Furnace

R01	Replace pool furnace	15 Yrs	\$6,000	2020	\$6,100
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**Ventilation and Air-conditioning**

Mech 02 - Pool Area Fan

R01	Replace pool area fans.	10 Yrs	\$3,000	2021	\$3,200
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	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Interior Finishes**

**Walls**

Finish 01 - Pool - Interior Finishes

R01	Allowance to repaint interior walls, trim and ceilings	8 Yrs	\$8,000	2020	\$8,200
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R02	Replace interior windows.	30 Yrs	\$8,000	2030	\$10,000
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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	One time event: Allowance to resolve leakage at pool	1 x	\$80,000	2019	\$80,000
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**Pool**  
**Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Pool</b>					
R02	Refinish pool and spa tank to address sealing and crack repairs.	10 Yrs	\$23,000	2019	\$23,000
<b>Circulation</b>					
Pool 02 - Pool Pump					
R01	Replace pool water circulation pumps.	6 Yrs	\$3,000	2019	\$3,000
Pool 03 - Spa Pump					
R01	Replace pool water circulation pumps.	10 Yrs	\$3,500	2019	\$3,500
<b>Sanitation &amp; Disinfection</b>					
Pool 04 - Pool Filter					
R01	Allowance for upgrade/replacement of components of water treatment equipment.	15 Yrs	\$5,500	2019	\$5,500
Pool 05 - Pool Vacuum Release System					
R01	Allowance for upgrade/replacement of components of water treatment equipment.	12 Yrs	\$2,500	2019	\$2,500
Pool 06 - Spa Filter					
R01	Allowance for upgrade/replacement of components of water treatment equipment.	10 Yrs	\$1,500	2024	\$1,700
Pool 07 - Spay Vacuum Release System					
R01	Allowance for upgrade/replacement of components of water treatment equipment.	12 Yrs	\$2,500	2019	\$2,500
<b>Heating</b>					
Pool 08 - Pool Heater					
R01	Replace heating boilers.	6 Yrs	\$3,600	2024	\$4,100
Pool 09 - Spa Heater					
R01	Replace heating boilers.	15 Yrs	\$1,500	2025	\$1,700

**Safety Operation Center – Components**  
**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	\$5,000	2019	\$5,000
R01	Allowance for repairs or replacements for Maintenance building.	5 Yrs	\$3,000	2020	\$3,100
R02	Maintenance replacement needs - siding, roofing, windows, paint.	30 Yrs	\$12,000	2046	\$23,000

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Sitework**

**Hard Landscaping**

Site 01 - Dumpster Enclosure - Meadow Houses

J01	Re-stain Dumpster Enclosure	5 Yrs	\$1,000	2020	\$1,000
R01	Replace dumpster enclosure	15 Yrs	\$8,000	2032	\$11,000

**Site and Infrastructure; Rolling Inventory  
Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Enclosure**

**General & Inspections**

Encl 01 - Miscellaneous

R01	Insurance Deductible	2 Yrs	\$15,000	2019	\$15,000
R02	Reserve Study Update	2 Yrs	\$3,500	2019	\$3,500
R03	Insurance Deductible	2 Yrs	\$15,500	2020	\$16,000
R04	Not considered renewable asset.	90 Yrs	\$0	2066	\$0

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Electrical**

**Security**

Elec 01 - Gate Entry Control and System

R01	Allowance for maintenance or upgrade of computer system or system software	8 Yrs	\$1,500	2026	\$1,800
R02	Repair or replacement of Gate Entry/Exit motor and control system as required.	5 Yrs	\$6,000	2023	\$6,600
R03	Replace/upgrade telephone entry control panels. Note this component includes computer control located in gatehouse, and with fob and keypad components that occur at the clubhouse.	13 Yrs	\$23,000	2031	\$31,000

Elec 02 - 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.	10 Yrs	\$6,000	2021	\$6,300

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
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**Amenities**

**Amenities**

Amen 01 - Golf Cart

R01	Replace Work Truck	10 Yrs	\$7,000	2026	\$8,300
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Amen 02 - Lawn Mower (Craftsman)

R01	Replace Lawn Mower	10 Yrs	\$5,000	2025	\$5,800
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Amen 03 - Lawn Mower (Huskee)

R01	Replace Lawn Mower	10 Yrs	\$3,000	2021	\$3,200
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Amen 04 - Work Truck

J01	Allowance for major repair or maintenance/overhaul to truck.	5 Yrs	\$5,000	2021	\$5,300
R01	Replace Work Truck	10 Yrs	\$10,000	2026	\$12,000

**Furnishings**

Amen 05 - Mailbox Array

R01	Allowance for repair or replacement of mailbox lighting.	10 Yrs	\$2,000	2024	\$2,300
R02	Replace mail bank.	25 Yrs	\$15,000	2024	\$17,000

**Site and Infrastructure; Rolling Inventory  
Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Amenities</b>					
Amen 06 - Public Signage					
R01	Replace damaged and outdated signage.	20 Yrs	\$5,000	2034	\$7,200
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	\$4,000
	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Sitework</b>					
<b>Sitework</b>					
Site 01 - Safety Railings - Ocean Path					
J01	Inspect all railings - Attachments and finishes. Allowance to make repairs as required due to surf damage or decay.	2 Yrs	\$1,500	2020	\$1,500
R01	Replace safety railings.	15 Yrs	\$5,000	2028	\$6,200
<b>Hard Landscaping</b>					
Site 02 - Asphalt Walking and Bike Paths - Ocean Path System					
R01	Allowance for installation of drainage or weep tubes at areas that collect of retain water.	8 Yrs	\$3,500	2019	\$3,500
R02	Sealcoat Paths	4 Yrs	\$13,812	2019	\$14,000
R03	Allowance for overlay repairs as identified by the annual review.	4 Yrs	\$6,906	2019	\$6,900
R04	Global replacement of asphalt walking paths is not expected. The reserve plan accounts for ongoing seal coat and localized overlay repairs. Refer to renew components list.	70 Yrs	\$0	2046	\$0
Site 03 - 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	\$2,600
R01	Allowance for repairs to wood railings.	3 Yrs	\$3,000	2020	\$3,100
R02	Replacement/Repair to concrete floor and wood railings.	20 Yrs	\$28,000	2038	\$45,000
Site 04 - Chainlink Fencing					
R01	Replace chain link fencing.	30 Yrs	\$15,040	2032	\$21,000
Site 05 - Asphalt Walking and Bike Paths - Center Path System					
R01	Allowance for installation of drainage or weep tubes at areas that collect of retain water.	8 Yrs	\$2,500	2021	\$2,600
R02	Sealcoat Overlay	4 Yrs	\$9,467	2021	\$9,900
R03	Allowance for overlay repairs as identified by the annual review. Allowance based on 10% of surface area	4 Yrs	\$7,282	2021	\$7,700
R04	Replacement of asphalt walking paths is not expected. The reserve plan accounts for ongoing seal coat and localized overlay repairs. Refer to renew components list.	70 Yrs	\$0	2046	\$0
Site 06 - Little Whale Cove Gazebo					
R01	Allowance for localized repair of deteriorated timber and roofing.	3 Yrs	\$4,000	2020	\$4,100
R02	Replace components of gazebo structures.	30 Yrs	\$10,000	2030	\$13,000

**Site and Infrastructure; Rolling Inventory  
Thirty Year Strategic Plan**

	Maintenance Description	Frequency	Current Cost	Next Event	Future Cost
<b>Sitework</b>					
Site 07 - Fido House					
R01	Replace Fido House	10 Yrs	\$1,225	2019	\$1,200
Site 08 - Wood Board Walks, Elevated Walkways and Bridges - Cedar Path System					
J01	Surface repair and update.	1 x	\$3,000	2019	\$3,000
R01	Allowance for localized repair to wood bridge and walkway including repair to broken or decayed wood elements, and replacement of rolled out traffic surfacing	3 Yrs	\$10,000	2021	\$11,000
R02	Replace wood walkways and bridges.	25 Yrs	\$47,070	2025	\$55,000
Site 09 - Asphalt Walking and Bike Paths to Little Whale Cove					
J01	2019 update - Path patch and overlay work: 1 x event: Path overlay including walking wood south to Cinder Cone, Walking Wood south to South Cove entrance.	1 x	\$11,400	2019	\$11,000
R01	Allowance for installation of drainage or weep tubes at areas that collect of retain water.	8 Yrs	\$2,500	2021	\$2,600
R02	Sealcoat Walkways	4 Yrs	\$7,326	2024	\$8,300
R03	Allowance for overlay repairs as identified by the annual review. Allowance based on 10% of surface area.	4 Yrs	\$4,579	2021	\$4,800
R04	Replacement of asphalt walking paths is not expected. The reserve plan accounts for ongoing seal coat and localized overlay repairs. Refer to renew components list.	70 Yrs	\$0	2046	\$0
Site 10 - Cinder Cone Lookout					
R01	Allowance for localized repair of timber frame elements and roof.	5 Yrs	\$1,500	2019	\$1,500
R02	Replace components of look out structure.	35 Yrs	\$12,000	2026	\$14,000
Site 11 - Real Estate Kiosk					
R01	Replace real estate kiosk as required.	15 Yrs	\$4,500	2028	\$5,600
Site 12 - Tennis Court - Outdoor					
R01	Tennis court repairs - Allowance for localized repairs to surface.	5 Yrs	\$5,000	2020	\$5,100
R02	Re-surface tennis court	10 Yrs	\$13,000	2029	\$17,000
R03	Replace tennis nets	5 Yrs	\$800	2021	\$840
R04	Repair/replacement of tennis court fence	30 Yrs	\$9,000	2022	\$9,700
R05	Replace tennis court.	75 Yrs	\$25,000	2051	\$55,000
<b>Soft Landscaping</b>					
Site 13 - Soft Landscaping					
R01	Soft Landscaping Allowance of augmentation of planting.	2 Yrs	\$2,000	2019	\$2,000
R02	Renovation/refurbish landscaping at main entrance.	15 Yrs	\$10,000	2025	\$12,000
<b>Site Services</b>					
Site 15 - Drainage Culverts					
R01	Allowance for addition or augmentation for culverts and site drainage.	5 Yrs	\$5,000	2022	\$5,400
R02	Repairs or maintenance of culverts - clear blocking, repair sections.	3 Yrs	\$5,000	2020	\$5,100
R03	Replace underground drainage system.	50 Yrs	\$25,000	2049	\$52,000