

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

Financial Statements and Supplementary Information  
June 30, 2020

With Accountant's Compilation Report



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

**FINANCIAL STATEMENTS**

**JUNE 30, 2020**

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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, 2020, 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, 2020, because we performed certain accounting services that impaired our independence.

*KBF CPAs LLP*

KBF CPAs LLP

Portland, OR

February 23, 2021

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

**BALANCE SHEET**

**JUNE 30, 2020**

|  | <u>Operating<br/>Fund</u> | <u>Replacement<br/>Fund</u> | <u>Total</u>             |
|--|---------------------------|-----------------------------|--------------------------|
| <b>ASSETS</b>  |                           |                             |                          |
| Cash and cash equivalents  | \$ 228,803                | \$ 35,694                   | \$ 264,497               |
| Due from replacement fund  | 7,579                     | -                           | 7,579                    |
| Investments  | -                         | 218,688                     | 218,688                  |
| Prepaid insurance  | 4,678                     | -                           | 4,678                    |
| Property and equipment, net of<br>accumulated depreciation of \$74,183 | <u>2,391</u>              | <u>-</u>                    | <u>2,391</u>             |
| Total assets   | <u><u>\$ 243,451</u></u>  | <u><u>\$ 254,382</u></u>    | <u><u>\$ 497,833</u></u> |
| <b>LIABILITIES AND FUND BALANCE</b>                                    |                           |                             |                          |
| Accounts payable   | \$ 20,315                 | \$ -                        | \$ 20,315                |
| Payroll liabilities  | 5,154                     | -                           | 5,154                    |
| Due to operating fund  | -                         | 7,579                       | 7,579                    |
| Assessment received in advance   | 129,377                   | -                           | 129,377                  |
| Security deposits  | <u>14,115</u>             | <u>-</u>                    | <u>14,115</u>            |
| Total liabilities  | 168,961                   | 7,579                       | 176,540                  |
| Fund Balance   | <u>74,490</u>             | <u>246,803</u>              | <u>321,293</u>           |
| Total liabilities and fund balance                                     | <u><u>\$ 243,451</u></u>  | <u><u>\$ 254,382</u></u>    | <u><u>\$ 497,833</u></u> |

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

**STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2020**

|  | <u>Operating<br/>Fund</u> | <u>Replacement<br/>Fund</u> | <u>Total</u>        |
|--|---------------------------|-----------------------------|---------------------|
| <b>REVENUE</b>                           |                           |                             |                     |
| Regular assessments                      | \$ 458,489                | \$ 122,500                  | \$ 580,989          |
| Innisfree management fees                | -                         | 4,500                       | 4,500               |
| Gate cards and remotes                   | 5,988                     | -                           | 5,988               |
| Fees from members                        | 4,480                     | -                           | 4,480               |
| Interest                                 | 11                        | 3,541                       | 3,552               |
| Late fees                                | 859                       | -                           | 859                 |
| Other income                             | <u>4,868</u>              | <u>-</u>                    | <u>4,868</u>        |
| Total revenues                           | <u>474,695</u>            | <u>130,541</u>              | <u>605,236</u>      |
| <b>EXPENSES</b>                          |                           |                             |                     |
| Administration:                          |                           |                             |                     |
| Payroll and payroll taxes                | 189,274                   | -                           | 189,274             |
| Employee benefits                        | 34,706                    | -                           | 34,706              |
| Professional services                    | 19,557                    | -                           | 19,557              |
| Insurance                                | 8,155                     | -                           | 8,155               |
| Office expense                           | 9,894                     | -                           | 9,894               |
| Committee and conferences                | 8,118                     | -                           | 8,118               |
| License, fees, and permits               | 1,203                     | -                           | 1,203               |
| Depreciation                             | 5,036                     | -                           | 5,036               |
| Bank charges                             | 926                       | -                           | 926                 |
| Bad debts                                | 959                       | -                           | 959                 |
| Moving expense                           | 4,000                     | -                           | 4,000               |
| Other expenses                           | <u>5,148</u>              | <u>-</u>                    | <u>5,148</u>        |
| Total administration                     | <u>286,976</u>            | <u>-</u>                    | <u>286,976</u>      |
| Property maintenance:                    |                           |                             |                     |
| Common area                              | 55,402                    | -                           | 55,402              |
| Major repairs and replacements           | -                         | 427,685                     | 427,685             |
| Entry gate                               | 8,992                     | -                           | 8,992               |
| Exercise room                            | 1,437                     | -                           | 1,437               |
| Gate house                               | 9,511                     | -                           | 9,511               |
| Landscape                                | 61,708                    | -                           | 61,708              |
| Recreation center                        | 16,939                    | -                           | 16,939              |
| Roads and paths                          | 1,669                     | -                           | 1,669               |
| Vehicle                                  | 2,781                     | -                           | 2,781               |
| Swimming pool                            | 5,040                     | -                           | 5,040               |
| Tennis court                             | <u>71</u>                 | <u>-</u>                    | <u>71</u>           |
| Total property maintenance               | <u>163,550</u>            | <u>427,685</u>              | <u>591,235</u>      |
| Total expenses                           | <u>450,526</u>            | <u>427,685</u>              | <u>878,211</u>      |
| DEFICIT/ EXCESS OF REVENUE OVER EXPENSES | <u>\$ 24,169</u>          | <u>\$ (297,144)</u>         | <u>\$ (272,975)</u> |

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

**STATEMENT OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2020**

|  | <u>Operating<br/>Fund</u> | <u>Replacement<br/>Fund</u> | <u>Total</u>      |
|--|---------------------------|-----------------------------|-------------------|
| Fund Balance, as of June 30, 2019        | \$ 50,321                 | \$ 543,947                  | \$ 594,268        |
| Deficit/excess of revenues over expenses | <u>24,169</u>             | <u>(297,144)</u>            | <u>(272,975)</u>  |
| Fund Balance, as of June 30, 2020        | <u>\$ 74,490</u>          | <u>\$ 246,803</u>           | <u>\$ 321,293</u> |

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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2020**

|  | <u>Operating<br/>Fund</u> | <u>Replacement<br/>Fund</u> | <u>Total</u>      |
|--|---------------------------|-----------------------------|-------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>   |                           |                             |                   |
| Deficit/ excess of revenues over expenses  | \$ 24,169                 | \$ (297,144)                | \$ (272,975)      |
| Adjustments to reconcile deficit/ excess of revenues over expenses to net cash (used) provided by operating activities |                           |                             |                   |
| Depreciation expenses  | 5,036                     | -                           | 5,036             |
| Changes in operating assets and liabilities  |                           |                             |                   |
| Construction receivable  | 959                       | -                           | 959               |
| Prepaid insurance  | 623                       | -                           | 623               |
| Accounts payable   | 7,781                     | -                           | 7,781             |
| Payroll liabilities  | 4,917                     | -                           | 4,917             |
| Assessment received in advance   | 104,446                   | -                           | 104,446           |
| Security deposits  | (2,910)                   | -                           | (2,910)           |
| Due to/ from operating fund  | <u>(12,079)</u>           | <u>12,079</u>               | <u>-</u>          |
| Net cash (used) provided by operating activities   | <u>132,942</u>            | <u>(285,065)</u>            | <u>(152,123)</u>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                           |                             |                   |
| Investments  | <u>-</u>                  | <u>113,032</u>              | <u>113,032</u>    |
| Net cash (used) provided by investing activities   | <u>-</u>                  | <u>113,032</u>              | <u>113,032</u>    |
| <b>NET INCREASE (DECREASE) IN CASH</b>   | 132,942                   | (172,033)                   | (39,091)          |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING</b>  | <u>95,861</u>             | <u>207,727</u>              | <u>303,588</u>    |
| <b>CASH AND CASH EQUIVALENTS, ENDING</b>   | <u>\$ 228,803</u>         | <u>\$ 35,694</u>            | <u>\$ 264,497</u> |

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## 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 |
|-------------------------|-----------|--------------|------------|-------------|
|-------------------------|-----------|--------------|------------|-------------|

**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 |
|-----|------------------------------|--------|----------|------|----------|

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 |
|-----|---|-------|---------|------|---------|

|     |   |        |         |      |         |
|-----|---|--------|---------|------|---------|
| R01 | Replace boards and rebuild supports as necessary. | 20 Yrs | \$5,250 | 2027 | \$6,400 |
|-----|---|--------|---------|------|---------|

Encl 03 - Wood Decking - Clubhouse

|     |                  |        |          |      |          |
|-----|------------------|--------|----------|------|----------|
| R01 | Replace Decking. | 30 Yrs | \$12,720 | 2029 | \$16,000 |
|-----|------------------|--------|----------|------|----------|

**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 | \$80,000 |
|-----|---|--------|----------|------|----------|

**Walls**

Encl 05 - Exterior Siding - Clubhouse and Rec Center

|     |   |        |          |      |          |
|-----|---|--------|----------|------|----------|
| R01 | Repair/Partial-Replacement of Siding Allowance. | 25 Yrs | \$30,000 | 2030 | \$39,000 |
|-----|---|--------|----------|------|----------|

|     |   |        |          |      |           |
|-----|---|--------|----------|------|-----------|
| 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 | \$180,000 |
|-----|---|--------|----------|------|-----------|

Encl 06 - Clubhouse Structure

|     |  |        |          |      |          |
|-----|--|--------|----------|------|----------|
| R01 | Allowance for structure upgrades or repairs as required. | 40 Yrs | \$50,000 | 2040 | \$84,000 |
|-----|--|--------|----------|------|----------|

|     |   |        |          |      |          |
|-----|---|--------|----------|------|----------|
| R02 | Allowance for rehabilitation/ renovation of clubhouse including code upgrades to stairs and other elements. | 50 Yrs | \$50,000 | 2020 | \$51,000 |
|-----|---|--------|----------|------|----------|

**Windows**

Encl 07 - Doors - Clubhouse

|     |                         |       |         |      |         |
|-----|-------------------------|-------|---------|------|---------|
| J01 | Repaint door and frame. | 8 Yrs | \$2,000 | 2026 | \$2,400 |
|-----|-------------------------|-------|---------|------|---------|

|     |  |       |       |      |       |
|-----|--|-------|-------|------|-------|
| J02 | Check interior and exterior caulking for signs of distress including cracking, debonding or failure. Repair sealant as required. | 2 Yrs | \$500 | 2019 | \$500 |
|-----|--|-------|-------|------|-------|

|     |   |        |         |      |         |
|-----|---|--------|---------|------|---------|
| R01 | Replace aging or failing doors as required. Allowance | 35 Yrs | \$3,500 | 2034 | \$5,100 |
|-----|---|--------|---------|------|---------|

Encl 08 - Windows - Clubhouse

|     |                  |        |          |      |          |
|-----|------------------|--------|----------|------|----------|
| R01 | Replace windows. | 35 Yrs | \$20,000 | 2034 | \$29,000 |
|-----|------------------|--------|----------|------|----------|

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

**Electrical**

**Power Supply**

Elec 01 - Emergency Lighting System

|     |   |        |         |      |         |
|-----|---|--------|---------|------|---------|
| R01 | Replace exit signs and emergency lighting system. | 20 Yrs | \$3,000 | 2023 | \$3,300 |
|-----|---|--------|---------|------|---------|

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

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

**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 |
|-----|----------------------------------|--------|---------|------|---------|

**Utilities**

Elec 04 - Audio-Visual Equipment

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

Elec 05 - Sound System

|     |                       |        |         |      |         |
|-----|-----------------------|--------|---------|------|---------|
| R01 | Replace sound system. | 12 Yrs | \$2,000 | 2022 | \$2,200 |
|-----|-----------------------|--------|---------|------|---------|

**Security**

Elec 06 - Electronically Controlled Keyed Access Doors

|     |   |        |         |      |         |
|-----|---|--------|---------|------|---------|
| R01 | Replace broken or failing keyed access points | 12 Yrs | \$3,000 | 2031 | \$4,000 |
|-----|---|--------|---------|------|---------|

Elec 07 - Proximity Access Control - Club House

|     |   |        |         |      |         |
|-----|---|--------|---------|------|---------|
| R01 | Modernize components of the door access control system. | 13 Yrs | \$4,500 | 2031 | \$6,100 |
|-----|---|--------|---------|------|---------|

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 |
|--|-------------------------|-----------|--------------|------------|-------------|
|--|-------------------------|-----------|--------------|------------|-------------|

**Mechanical**

**Plumbing & Drainage**

Mech 01 - Domestic Water Heaters & Storage - Clubhouse

|     |  |        |         |      |         |
|-----|--|--------|---------|------|---------|
| R01 | Replace water heaters and controllers. | 15 Yrs | \$1,500 | 2025 | \$1,700 |
|-----|--|--------|---------|------|---------|

**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 |
|-----|--|--------|----------|------|----------|

##### Finish 02 - Tile Finishes

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

#### 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

|     |                                      |        |          |      |          |
|-----|--------------------------------------|--------|----------|------|----------|
| R01 | Repaint interior walls and ceilings. | 12 Yrs | \$37,500 | 2019 | \$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. | 4 Yrs | \$4,000 | 2021 | \$4,200 |
|-----|--|-------|---------|------|---------|

|     |  |        |     |      |     |
|-----|--|--------|-----|------|-----|
| 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 |
|-----|--|--------|-----|------|-----|

##### Amen 02 - Indoor Tennis Court and Components

|     |                             |       |         |      |         |
|-----|-----------------------------|-------|---------|------|---------|
| R01 | Replace tennis ball machine | 8 Yrs | \$1,000 | 2019 | \$1,000 |
|-----|-----------------------------|-------|---------|------|---------|

|     |                  |        |         |      |         |
|-----|------------------|--------|---------|------|---------|
| R02 | Replace Curtains | 15 Yrs | \$5,000 | 2022 | \$5,400 |
|-----|------------------|--------|---------|------|---------|

|     |                               |        |         |      |         |
|-----|-------------------------------|--------|---------|------|---------|
| R03 | Replace indoor vacuum sweeper | 30 Yrs | \$2,500 | 2066 | \$8,000 |
|-----|-------------------------------|--------|---------|------|---------|

**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 |
|--|-------------------------|-----------|--------------|------------|-------------|
|--|-------------------------|-----------|--------------|------------|-------------|

**Enclosure**

**Enclosure**

Encl 01 - Exterior Paint & Caulking - Gatehouse

|     |                              |       |         |      |         |
|-----|------------------------------|-------|---------|------|---------|
| R01 | Paint and seal the property. | 8 Yrs | \$4,263 | 2021 | \$4,500 |
|-----|------------------------------|-------|---------|------|---------|

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 |
|-----|------------------------|--------|---------|------|---------|

**Gatehouse  
Thirty Year Strategic Plan**

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

**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 |
|-----|---|--------|----------|------|----------|

**Ventilation and Air-conditioning**

Mech 03 - Furnace - Gatehouse

|     |  |        |         |      |         |
|-----|--|--------|---------|------|---------|
| R01 | Replace gas furnace with energy efficient furnace. | 20 Yrs | \$3,000 | 2025 | \$3,500 |
|-----|--|--------|---------|------|---------|

|  | 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 | \$21,000 |
|-----|---------------------------------------|--------|----------|------|----------|

**Interior Painting**

Finish 02 - Painted Finishes - Gatehouse

|     |                                     |        |         |      |         |
|-----|-------------------------------------|--------|---------|------|---------|
| R01 | Repaint interior walls and ceilings | 10 Yrs | \$4,650 | 2023 | \$5,100 |
|-----|-------------------------------------|--------|---------|------|---------|

|  | 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 | \$4,100 |
|-----|------------------------------------|--------|---------|------|---------|

Amen 02 - Office Equipment and Furniture

|     |   |       |         |      |         |
|-----|---|-------|---------|------|---------|
| R01 | Replace miscellaneous electronic equipment. | 5 Yrs | \$1,500 | 2023 | \$1,800 |
|-----|---|-------|---------|------|---------|

**Innisfree  
Thirty Year Strategic Plan**

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

**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 |
|-----|--|-------|---------|------|---------|

**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 |
|-------------------------|-----------|--------------|------------|-------------|
|-------------------------|-----------|--------------|------------|-------------|

### 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 |
|-------------------------|-----------|--------------|------------|-------------|
|-------------------------|-----------|--------------|------------|-------------|

### 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 |
|-----|--|-------|---------|------|---------|

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

### 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 |
|--|-------------------------|-----------|--------------|------------|-------------|
|--|-------------------------|-----------|--------------|------------|-------------|

**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 |
|-----|---|--------|---------|------|---------|

**Windows**

Encl 02 - Windows

|     |                  |        |          |      |          |
|-----|------------------|--------|----------|------|----------|
| R01 | Replace windows. | 30 Yrs | \$10,000 | 2029 | \$13,000 |
|-----|------------------|--------|----------|------|----------|

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

**Electrical**

**Light Fixtures**

Elec 01 - Interior Light Fixtures - Clubhouse Pool

|     |                                  |        |         |      |         |
|-----|----------------------------------|--------|---------|------|---------|
| R01 | Replace interior light fixtures. | 10 Yrs | \$3,600 | 2019 | \$3,600 |
|-----|----------------------------------|--------|---------|------|---------|

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

**Mechanical**

**Heating & Cooling**

Mech 01 - Pool Area Furnace

|     |                      |        |         |      |         |
|-----|----------------------|--------|---------|------|---------|
| R01 | Replace pool furnace | 15 Yrs | \$6,000 | 2020 | \$6,100 |
|-----|----------------------|--------|---------|------|---------|

**Ventilation and Air-conditioning**

Mech 02 - Pool Area Fan

|     |                         |        |         |      |         |
|-----|-------------------------|--------|---------|------|---------|
| R01 | Replace pool area fans. | 10 Yrs | \$3,000 | 2021 | \$3,200 |
|-----|-------------------------|--------|---------|------|---------|

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

**Interior Finishes**

**Walls**

Finish 01 - Pool - Interior Finishes

|     |  |       |         |      |         |
|-----|--|-------|---------|------|---------|
| R01 | Allowance to repaint interior walls, trim and ceilings | 8 Yrs | \$8,000 | 2020 | \$8,200 |
|-----|--|-------|---------|------|---------|

|     |                           |        |         |      |          |
|-----|---------------------------|--------|---------|------|----------|
| R02 | Replace interior windows. | 30 Yrs | \$8,000 | 2030 | \$10,000 |
|-----|---------------------------|--------|---------|------|----------|

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

**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 |
|-----|--|-----|----------|------|----------|



**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 |
|--|-------------------------|-----------|--------------|------------|-------------|
|--|-------------------------|-----------|--------------|------------|-------------|

**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 |
|--|-------------------------|-----------|--------------|------------|-------------|
|--|-------------------------|-----------|--------------|------------|-------------|

**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 |
|--|-------------------------|-----------|--------------|------------|-------------|
|--|-------------------------|-----------|--------------|------------|-------------|

**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 |
|--|-------------------------|-----------|--------------|------------|-------------|
|--|-------------------------|-----------|--------------|------------|-------------|

**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 |
|--|-------------------------|-----------|--------------|------------|-------------|
|--|-------------------------|-----------|--------------|------------|-------------|

**Amenities**

**Amenities**

Amen 01 - Golf Cart

|     |                    |        |         |      |         |
|-----|--------------------|--------|---------|------|---------|
| R01 | Replace Work Truck | 10 Yrs | \$7,000 | 2026 | \$8,300 |
|-----|--------------------|--------|---------|------|---------|

Amen 02 - Lawn Mower (Craftsman)

|     |                    |        |         |      |         |
|-----|--------------------|--------|---------|------|---------|
| R01 | Replace Lawn Mower | 10 Yrs | \$5,000 | 2025 | \$5,800 |
|-----|--------------------|--------|---------|------|---------|

Amen 03 - Lawn Mower (Huskee)

|     |                    |        |         |      |         |
|-----|--------------------|--------|---------|------|---------|
| R01 | Replace Lawn Mower | 10 Yrs | \$3,000 | 2021 | \$3,200 |
|-----|--------------------|--------|---------|------|---------|

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 |
|--|-------------------------|-----------|--------------|------------|-------------|
|--|-------------------------|-----------|--------------|------------|-------------|

**Amenities**

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 |
|--|-------------------------|-----------|--------------|------------|-------------|
|--|-------------------------|-----------|--------------|------------|-------------|

**Sitework**

**Sitework**

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 |
|-----|--------------------------|--------|---------|------|---------|

**Hard Landscaping**

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    |