



FY2027 Annual Management Schedule

Park Place Residences | HCCC No. 144

September 1, 2026 to August 31, 2027

1049 South Park Street and 5691 Rhuland Street, Halifax

10 units | Self-managed | Raymond Spencer, President and Property Manager

Deferred maintenance to complete

The September 30, 2026 estoppel treats the eight earlier reserve-study projects below as outstanding until individual completion records are produced. No later completion evidence was supplied for this revision. Sprinkler deficiencies are separately reported outstanding. [1, 2]

Work	Originally due	Allowance \$	FY2027 management target
Four concrete columns	FY2025	12,000	Assess promptly; repair April to June
Shared concrete wall	FY2025	2,000	Assess promptly; repair April to June
Shared manhole cover	FY2025	2,000	Assess and replace promptly
Wood siding repairs and painting	FY2025	16,000	Reconcile scope; work May to July
Two mailbox sets	FY2025	4,000	Verify and replace by March
Domestic water backflow preventer	FY2025	3,000	Verify and arrange installation promptly
Shared garage ventilation sensors and controls	FY2025	4,800	Specialist assessment and repairs promptly
Two main-lobby heaters	FY2026	6,150	Verify and repair before winter
Earlier study work subtotal		49,950	Completion evidence required
Outstanding sprinkler deficiencies	Separate quote	10,076	Refresh quote and remedy promptly
Total earlier work and sprinkler repairs		60,026	Before FY2027 scheduled allowances

Only roof remediation and associated skylight work are confirmed complete in the supplied records. These are excluded from the backlog. Estimates above are planning allowances, not current contractor quotations. [2]

Immediate action: verify each item, appoint a responsible person and obtain current advice on urgency. Safety work must not wait for a convenient season, a January visit or routine annual servicing.

Reserve work and funding priorities

The calendar follows the March 12, 2025 reserve study. The study sets fiscal-year work and allowances; the monthly dates in this document are management targets. Existing inspection dates and urgent defects take priority. [1]

Early condition checks without a separate allowance

Finding in the study	Action at adoption
Emergency lighting at end of service life	Obtain test and replacement records; arrange prompt specialist assessment and remedial work where required. Study PDF page 26.
Deteriorated Rhuland Street mortared stonework	Confirm whether replacement occurred; assess stability and protection promptly, then price the required work. Study PDF page 21.
Courtyard abrupt grade change	Check the trip hazard and provide suitable protection pending a permanent remedy. Study PDF page 13.
Shared garage ramp cracks	Inspect and arrange cleaning and grouting or other specified repairs. Study PDF page 12.

The \$81,669 programme below does not separately price every finding above. Confirm scope, cost and funding before treating any of them as covered. Coordinate common work and cost allocation with HCCC No. 135. [2]

FY2027 repair programme

Budget component	Allowance
Deferred study projects through August 31, 2026	\$49,950
Sprinkler deficiencies, including estimated HST	\$10,076
FY2027 siding repairs and painting	\$16,810
FY2027 unforeseen reserve repairs allowance	\$4,833
Total planned reserve expenditure	\$81,669

The \$4,833 is an allowance for unforeseen work, not a separate project. The two siding allowances total \$32,810 and assume distinct scopes. Obtain one clear specification identifying elevations, wood repairs, preparation and coatings; replace or reconcile both allowances against the quote. Do not add a separate \$20,000 painting estimate. [1, 2]

Connect approvals to the current budget

The October 14, 2026 budget proposes a \$110,000 one-time assessment, subject to owner approval. It provides for \$37,500 in regular annual reserve contributions (\$3,125 monthly) and 2.5% interest. Before committing work, reconcile available cash, assessment collections and payment dates. The schedule does not itself authorize expenditure. [3]

The budget projects August 31, 2027 balances of \$230,438.16 in reserves, \$50,000 in contingency and \$20,000 in operations. The \$260,000 reserve target is an average in 2027 purchasing power over FY2028 to FY2049, not the FY2027 closing target. Use the current budget for amounts rather than the older assessment proposal in the estoppel. [3]

September 2026 and October 2026

This revision was prepared October 14, 2026. September is a retrospective check: record actual work and carry incomplete actions into October. Continue recurring duties on pages 9 and 10 every month.

September 2026

September 1 to September 30, 2026

Timing	Work and expected result	Lead and evidence
September 1	Verify the FY2027 fee and reserve-transfer setup. Reconcile the August 31, 2026 opening balances and outstanding commitments.	Treasurer / bookkeeper Opening ledgers
During month	Begin the FY2026 year-end close and audit preparation. Collect bank, fund, receivable, payable and project records.	Bookkeeper / auditor Audit working papers
Before heating	Verify chimney inspection and cleaning, lobby heaters and smoke/CO device condition. Resolve unsafe or failed equipment promptly.	Manager / owners Service records
During month	Establish the deferred-work register on page 1. Obtain completion records and photographs; arrange specialist review of safety priorities.	Manager / board Item-by-item status
Month end	Review contracts, local emergency cover, insurance records and outstanding repairs. Record September actuals; carry any unfinished work into October.	Board / manager Monthly review

Reviewed by _____ Date _____ Open actions _____

October 2026

October 1 to October 31, 2026

Timing	Work and expected result	Lead and evidence
On adoption	Triage sprinklers, emergency lights, ventilation, columns, stonework and access hazards. Book urgent work and interim protection as advised.	Manager / specialists Due dates and actions
During month	Refresh sprinkler pricing. Confirm scope and completion status for the eight deferred projects; prioritize lobby heaters before winter.	Manager / board Quotes and evidence
During month	Prepare the \$110,000 assessment approval package and collection proposal. Match repair payments to cash; obtain required authority before commitments.	Board / treasurer Approval package
Fall cleanup	Clear leaves and drainage; inspect exterior surfaces, roof drainage and balconies safely. Confirm snow triggers, salt, backup coverage and winter access.	Manager / providers Seasonal checklist
Month end	Progress the FY2026 audit, confirm the December 2026 AGM date and review the first two months of FY2027 spending.	Board / auditor Audit and AGM plan

Reviewed by _____ Date _____ Open actions _____

November 2026 and December 2026

Continue the recurring duties on pages 9 and 10 every month. Dates below are planning targets unless a confirmed policy, certificate or legal deadline applies.

November 2026

November 1 to November 30, 2026

Timing	Work and expected result	Lead and evidence
Early month	Complete or actively track urgent sprinkler, lighting, ventilation, heater and access repairs. Record remaining risks and contractor dates.	Manager / specialists Deficiency register
During month	Seek the required decision on the proposed assessment. Record amount, allocation and payment dates; notify owners following approval.	Board / secretary Resolution and notices
Before AGM	Complete FY2026 audited accounts and assemble the AGM package. Target delivery 21 days before the meeting; meet applicable notice requirements.	Board / auditor Signed accounts and pack
November 30	Close FY2027 quarter 1. Review fees, arrears, cash and the reserve programme, and prepare the quarterly owner report.	Treasurer / board Quarterly review
Weather driven	Activate snow and ice response for each event and refreeze. Check drainage and leaks after storms; verify winter contracts are working.	Manager / snow provider Event records

Reviewed by _____ Date _____ Open actions _____

December 2026

December 1 to December 31, 2026

Timing	Work and expected result	Lead and evidence
AGM date to set	Hold the December AGM reviewing FY2026. Present the signed accounts, budget and repair plan; record auditor and director decisions as applicable.	Board / secretary Minutes and voting records
Before AGM	Ensure audited statements and the auditor's report reach owners at least 10 days before the AGM; follow any longer governing notice requirement.	Secretary Delivery evidence
After AGM	Update directors and contacts where changed. Set the exact Registrar filing deadline from the actual AGM date.	Secretary Register and filing diary
During month	Review approved assessment collections and near-term cash. Record which deferred projects are complete, booked or still awaiting a decision.	Treasurer / manager Cash and project report
Before holidays	Confirm emergency and storm coverage. Check secure access, heating, leaks, common lighting and records backups.	Manager Cover and inspection log

Reviewed by _____ Date _____ Open actions _____

January 2027 and February 2027

Continue the recurring duties on pages 9 and 10 every month. Dates below are planning targets unless a confirmed policy, certificate or legal deadline applies.

January 2027

January 1 to January 31, 2027

Timing	Work and expected result	Lead and evidence
January target	File FY2026 audited statements and auditor's report with the Registrar after the December AGM; retain acceptance and meet the actual deadline.	Secretary Filing receipt
During month	Review all deferred work in person or through the appointed local provider. Retain completion evidence; urgent work should already be under active action.	Manager / specialists Updated backlog
During month	Prepare a combined siding specification that separates the two study cycles and removes overlap. Obtain shared-work arrangements where relevant.	Manager / board Scope and cost allocation
During month	Seek spring quotations for columns, concrete wall, siding and other unresolved work. Set price validity, access, weather and completion conditions.	Manager Comparable quotations
Month end	Prepare FY2026 tax-return information and review snow response, water anomalies, arrears and assessment collections.	Accountant / manager Return papers and review

Reviewed by _____ Date _____ Open actions _____

February 2027

February 1 to February 28, 2027

Timing	Work and expected result	Lead and evidence
February 15 target	Complete FY2026 T2 and any required T1044 with the accountant. Confirm filing deadlines and submit early; retain acknowledgements.	Accountant / board Filed returns
During month	Resolve missing deferred-work evidence. Verify backflow installation/testing, mailbox condition and ventilation controls with responsible providers.	Manager / providers Reports and approvals
During month	Evaluate repair quotations against the \$81,669 programme. Reconcile siding allowances and identify any unpriced study findings needing additional funding.	Board / treasurer Revised work plan
February 28	Close FY2027 quarter 2. Review reserve cash, assessment receipts, operating costs and project readiness; prepare the owner report.	Treasurer / board Quarterly review
Weather driven	Continue snow and ice treatment; inspect for freeze/thaw damage, leaks and blocked drainage.	Manager Weather and defect log

Reviewed by _____ Date _____ Open actions _____

March 2027 and April 2027

Continue the recurring duties on pages 9 and 10 every month. Dates below are planning targets unless a confirmed policy, certificate or legal deadline applies.

March 2027

March 1 to March 31, 2027

Timing	Work and expected result	Lead and evidence
March 1 check	FY2026 T2 filing deadline is March 1, 2027 because February 28 falls on Sunday. Confirm acceptance and any required T1044 with the accountant.	Accountant CRA acknowledgements
Actual deadline	Verify the post-AGM Registrar filing is complete within 90 days of the December meeting; track acceptance, not only submission.	Secretary Registry acceptance
During month	Confirm mailbox replacement or prior completion, and close other indoor deferred projects that can be completed safely in winter.	Manager Completion records
Before contracts	Approve current scopes, prices and cash arrangements for spring/summer repairs. Coordinate shared property with HCCC No. 135 before placing orders.	Board / treasurer Contracts and cash plan
Month end	Book spring inspection and annual technical servicing by actual due dates. Obtain access plans and occupant notices.	Manager Booking register

Reviewed by _____ Date _____ Open actions _____

April 2027

April 1 to April 30, 2027

Timing	Work and expected result	Lead and evidence
Spring cleanup	Inspect winter damage, roof drainage, gutters, balconies, paths, courtyard and garage ramp. Recheck protected hazards and commission required remedies.	Manager / specialists Condition report
Suitable weather	Start approved column and shared-wall repairs under the specified technical scope. Confirm manhole replacement and drainage issues are resolved.	Manager / contractor Inspection and work records
During month	Begin insurance renewal review 60 to 90 days before the expected June 30 expiry. Confirm values, coverage, deductibles and current policy dates.	Board / broker Renewal terms
Before service	Confirm fire-system, emergency-light, extinguisher and backflow due dates. Arrange any earlier service immediately; May is a coordination window only.	Manager / providers Service register
Month end	Resolve dryer-duct responsibility and shared-cost questions before booking. Arrange unit access for agreed preventive services.	Board / manager Scope and access notices

Reviewed by _____ Date _____ Open actions _____

May 2027 and June 2027

Continue the recurring duties on pages 9 and 10 every month. Dates below are planning targets unless a confirmed policy, certificate or legal deadline applies.

May 2027

May 1 to May 31, 2027

Timing	Work and expected result	Lead and evidence
Actual due dates	Coordinate annual fire alarm, sprinkler, emergency-light and extinguisher servicing; backflow testing if installed. Obtain reports and close deficiencies.	Manager / specialists Certificates and repairs
Suitable weather	Begin approved wood repairs and painting. Confirm repaired areas and coating specification, with photographs before covering defective wood.	Manager / contractor Progress and scope record
During month	Coordinate chimney/duct/HVAC service as appropriate to equipment and access. Annual dryer-vent service remains subject to confirmed responsibility.	Manager / owners Unit service register
Growing season	Begin grounds care at the agreed frequency. Keep access and drainage clear and review the vendor's actual work.	Manager / grounds provider Visit records
May 31	Close FY2027 quarter 3. Prepare owner report; compare approved contracts, actual costs and cash with budget. Start the FY2028 reserve-work plan.	Treasurer / board Quarterly review

Reviewed by _____ Date _____ Open actions _____

June 2027

June 1 to June 30, 2027

Timing	Work and expected result	Lead and evidence
June 15 target	Prepare FY2028 operating budget, fees and reserve plan. Include the study's FY2028 brick work and allowance, and any justified FY2027 carry-forward.	Manager / treasurer Draft budget and plan
Before June 30	Bind and pay insurance before confirmed policy expiry. Issue the coverage summary and record any changed deductibles.	Board / broker Binder and paid invoice
During month	Verify completion of column and wall repairs and progress on siding. Review emergency lighting, ventilation, stonework and other unresolved findings.	Manager / specialists Inspection and defect log
During month	Review fire plan and emergency duties, conduct the appropriate drill and coordinate unit smoke/CO and entrance-door checks.	Manager / owners Drill and unit records
Month end	Refresh contacts, owner/tenant information and insurance evidence. Check records backups and confirm summer work and emergency coverage.	Manager Registers and backups

Reviewed by _____ Date _____ Open actions _____

July 2027 and August 2027

Continue the recurring duties on pages 9 and 10 every month. Dates below are planning targets unless a confirmed policy, certificate or legal deadline applies.

July 2027

July 1 to July 31, 2027

Timing	Work and expected result	Lead and evidence
July 15 target	Approve the FY2028 budget, fees, reserve contributions and work programme in time for circulation before September 1, 2027.	Board Budget resolution
Suitable weather	Complete the main siding repair and painting scope. Inspect workmanship; list defects, warranties and any remaining work.	Manager / contractor Completion inspection
During month	Close deferred-project records as evidence is obtained. Reconcile invoices and authorized shared costs to the reserve ledger.	Manager / bookkeeper Project files
During month	Review reserve funding and interest against the current budget. Explain differences and agree action before the year closes.	Treasurer / board Fund forecast
By month end	Prepare the FY2028 owner budget package and payment instructions. Arrange any additional notice required by governing documents.	Secretary / manager Circulation package

Reviewed by _____ Date _____ Open actions _____

August 2027

August 1 to August 31, 2027

Timing	Work and expected result	Lead and evidence
August 1 target	Circulate the approved FY2028 budget, fees, reserve plan and payment instructions, subject to any longer required notice.	Secretary Distribution record
Before heating	Book next heating-season chimney service and check lobby heaters. Confirm future inspection anniversaries and winter preparation bookings.	Manager Service diary
During month	Finish approved summer defects and verify each deferred item. List anything not completed, with reason, cost, risk control and responsible person.	Manager / board Carry-forward register
Before year end	Prepare the FY2027 audit file and set the next-year audit/AGM diary. Scope FY2028 brickwork without charging next-year work to this year prematurely.	Bookkeeper / manager Handover and commitments
August 31	Close FY2027 and quarter 4. Reconcile all funds, receivables, payables and commitments; report actual work, balances and variances. End this schedule.	Treasurer / board Year-end close and report

Reviewed by _____ Date _____ Open actions _____

Recurring duties throughout all twelve months

These duties apply from September 1, 2026 through August 31, 2027 in addition to each month's scheduled work. Keep a named local delegate and backup while the manager is away.

Frequency	Required management action	Record
Daily and urgent	Check the fire panel under the fire plan; respond to trouble signals, fire, flooding and unsafe conditions. Review routine requests each business day and maintain urgent local cover.	Panel and request logs
Weekly	Clean agreed common areas and check exits, lighting, leaks, trip hazards and visible vendor work. Triage repairs and follow up open defects.	Visit and defect logs
Monthly	Complete a documented walk-around; check common lights, timers, photocells, intercom and authorized access. Escalate electrical or mechanical faults to qualified trades.	Signed checklist
Monthly	Arrange pest service, normally in the third week. Review findings, sanitation and any required follow-up.	Provider report
Monthly	Post fees and assessment receipts, review arrears, reconcile operating, contingency and reserve accounts and verify transfers.	Ledgers and reviewer sign-off
Monthly	Transfer the authorized reserve contribution; the current budget provides \$3,125 monthly. Review cash, commitments and the next 90 days before approving bills.	Transfer and cash forecast
Monthly and bill due	Check electricity, water, telecom and alarm-monitoring charges and usage. Pay on the actual invoice due date and investigate anomalies.	Invoices and payment records
Every event	Arrange snow and ice treatment, including refreeze and events outside the usual winter months. Keep emergency routes clear.	Weather and response log
Growing season	Mow, weed, prune and maintain grounds as growth requires; inspect and review service monthly.	Grounds service log
Each quarter	Review finances, reserve work, risks, contracts and open decisions. Quarter ends are November 30, February 28, May 31 and August 31.	Board record and owner report

Close work only when completion is verified

Keep the service report, dated photographs, invoice and inspection or test result together. Record who checked the remedy and the actual completion date. A booking, payment or verbal assurance alone is not evidence that a defect is resolved.

Related-party invoices should be reviewed by another director. Keep account credentials in a separate secure system. Use the current approved fee schedule and the board's authorized payment process.

Technical service and due date register

The manager coordinates access and records. Qualified providers perform specialist tests and repairs. The proposed May service window must never extend an existing certificate, manufacturer or statutory due date.

System or task	Frequency and control	Completion evidence
Fire alarm	Daily panel checks and monthly routine testing under the approved procedure; annual specialist inspection. Coordinate testing with monitoring.	Panel/test log and annual report
Sprinkler system	Follow the contractor's written device-specific daily, weekly, monthly, quarterly, annual and longer-interval schedule as applicable. Repair existing deficiencies promptly.	System schedule and reports
Emergency lights and exit signs	Monthly functional checks and annual duration testing for the installed system; replace failed or end-of-life equipment as required.	Test log and replacement record
Portable extinguishers	Monthly visual checks and annual specialist maintenance; track internal service and hydrostatic due dates.	Tags and service records
Backflow preventer	First verify the deferred installation. Arrange testing by the utility/device requirements and submit results as required.	Installation and test records
Garage ventilation and doors	Verify sensors, controls, safety devices and manufacturer/service intervals. Carry out the deferred ventilation work and routine maintenance.	Functional tests and service report
Chimneys and fireplaces	Coordinate inspection and cleaning before use in the heating season; record restrictions and repairs.	Unit-by-unit service register
Dryer ducts	Coordinate annual proposed cleaning; confirm declaration, common-element scope and owner cost allocation before commissioning.	Responsibility decision and records
Heat pumps where installed	Arrange annual service and manufacturer-directed filter care; confirm ownership and unit access.	Owner service confirmations
Smoke/CO alarms and entry doors	Check maintenance, testing, expiry and closing/latching requirements; provide occupants a way to report defects promptly.	Unit checklist and expiry register

Keep recurring safety checks active during the annual-service programme. Use the current fire plan and provider instructions for the actual installed equipment. [5, 6]

System	Last completed	Next due	Provider
Fire alarm / sprinklers	_____	_____	_____
Lights / extinguishers	_____	_____	_____
Backflow / garage systems	_____	_____	_____

Service and emergency contacts

Contacts are retained from the supplied schedule and require confirmation before booking. Use the agreed scope and current contract; listing a provider does not confirm a new engagement.

Service	Provider and contact	Email and telephone
Management	Raymond Spencer President / Property Manager	raymondspencer@hotmail.com
Bookkeeping	Everyday Office Consulting Inc. Kelly Gaudet	kelly@eoco.ca 902-452-6398
Insurance	Gallagher Connie Calder	connie_calder@ajg.com 902-863-6063 / 888-258-5595
Audit	AC Belliveau Veinotte Inc. Tracey Wright	twright@bvca.ca 902-444-4278
Legal	Cox & Palmer Nicholas C. G. Mott	nmott@coxandpalmer.com 902-491-4208
Banking	CIBC Ken Goncalves	ken.goncalves@cibc.com 1-866-992-7223 ext.1023 / 1-800-500-6316
Telecom	Eastlink Business support	arbusiness@customercare.eastlink.ca 1-877-255-1758 / 902-431-4272
Cleaning	Classic Building Cleaners Lilly Johnson	class@ns.aliantzinc.ca 902-832-1336 ext.0
Snow / alternate landscaping	GLO Property Maintenance Contact to confirm	Glopropertymaintenance@gmail.com 250-883-2260
Pest control	Choice Pest Control Limited Justin Angel	choicepestca@gmail.com 902-402-7544
Fire alarm	Karmat Alarms Enterprises Slawek Rychter	karmat@ns.sympatico.ca 902-478-4734
Sprinklers	Life Safety Systems Cecelia McGill / Cleo Bentley	service@lifesafetysystems.ca 902-468-7500; Cecelia 902-497-9638
Building repairs	Fancy Construction & Consulting Ltd. Evan Fancy	evan.fancy@outlook.com 902-222-6301
Electricity	Nova Scotia Power Customer service	home@nspower.ca 1-800-428-6230 / 902-428-6230
Water	Halifax Water Customer care	customercare@halifaxwater.ca 902-420-9287
Chimney / dryer / HVAC / access	Provider to appoint To confirm	

Local emergency lead _____ Telephone _____
 Local backup _____ Telephone _____

Confirm shared-property approvals with HCCC No. 135. Confirm the appointed grounds provider and specialist appointments; do not assume unappointed contractors are engaged.

Walk around and completion record

Month and year _____ Inspection date _____
 Inspector _____ Next review _____

Area	What to check	Result
Entrances and stairs	Clear exits, secure handrails, clean and safe walking surfaces.	_____
Fire doors and equipment	Doors close/latch; no wedges; panel normal; equipment accessible. Technical tests are separately logged.	_____
Common lighting and access	Lights, timers, photocells, intercom, locks and garage access function.	_____
Garage and common rooms	Leaks, staining, unusual noise/odour, clear storage and secure service rooms.	_____
Water and roof drainage	Leaks, drains, water-use anomalies and visible roof/gutter issues from safe locations.	_____
Woodwork and balconies	Rot, paint failure, moisture, damaged rails and loose fixings.	_____
Columns and shared wall	Cracks, spalling and water entry; photograph changes and refer as needed.	_____
Rhuland stonework and courtyard	Stone stability, protected level changes, ramp cracks and manhole condition.	_____
Grounds and winter conditions	Pests, waste, vegetation, drainage, snow, ice and safe routes.	_____
Ventilation and vendor work	Fault indicators, contractor test dates, agreed work and open deficiencies.	_____

Record OK, action required or not applicable. Observe from safe locations and refer specialist work to qualified trades. Act promptly on hazards.

Open actions and verified completion

Task and finding	Responsible person and due date	Completed and evidence
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Board review _____ Date _____ Items carried forward _____

Sources and year end handover

Source basis

[1] Bluenose Engineering reserve fund study dated March 12, 2025. Study Table A, PDF page 35, identifies item numbers and fiscal-year timing; Table B, PDF page 36, gives the inflated work allowances. Narrative findings are on PDF pages 12, 13, 16, 19 to 21 and 24 to 27. Table C, PDF page 41, supports the long-term programme.

[2] Unit 5 estoppel updated September 30, 2026, PDF pages 2 and 4 to 5. Source for deferred-work status, roof/skylight completion, sprinkler deficiencies, unpriced findings and the siding overlap qualification. Its older assessment proposal is superseded for this schedule by source 3.

[3] Park Place Residences FY2027 Budget dated October 14, 2026, five pages. Source for the proposed \$110,000 assessment, \$81,669 repair programme, contributions, interest assumptions and fund targets. Monthly spending remains subject to approvals and available cash.

[4] Supplied Annual Schedule 2027 and Common Elements Management Plan dated September 24, 2026. Source for existing duties, roles and vendor contacts; the calendar has been reorganized into the twelve months of FY2027.

[5] Nova Scotia Condominium Act, Condominium Regulations and Condominium Registry guidance. Use the current governing documents and actual AGM date to set notice and filing deadlines.

[Act section 26](#) | [Regulations section 78](#) | [Registry manual](#)

[6] Halifax Regional Fire and Emergency Residential Multi-Unit Fire Safety Maintenance Inspection Guide; Halifax Water backflow-prevention guidance. Installed-system instructions and actual due dates govern technical work.

[HRFE maintenance guide](#)

[7] Canada Revenue Agency corporation filing-deadline guidance and T4117 Non-Profit Organization Information Return guide. The accountant confirms T2 and T1044 applicability and the exact filing dates.

[T2 filing deadlines](#) | [T1044 guidance](#)

Planning rules

This schedule starts September 1, 2026 and ends August 31, 2027. Earlier months require an honest completion review. Month assignments are proposed management targets, not evidence of a booking or a substitute for current inspection, policy or legal deadlines.

Prepare the next-year reserve plan from the study and verified condition. The study schedules FY2028 brick repair at \$12,923 plus an unforeseen allowance of \$4,954; its stated total of \$17,876 differs by \$1 from those rounded rows. Reconcile the exact basis when preparing FY2028. No FY2028 construction is scheduled as FY2027 work. Keep the next comprehensive study deadline in the board register, expected in 2030 from the March 2025 study; confirm the statutory anniversary. [1, 5]

FY2027 year end handover

End the monthly calendar at August 31, 2027. Transfer the audit, December 2027 AGM and subsequent filings to the FY2028 diary. Transfer each unfinished project with its cost, commitment, risk control, responsible person and due date. Do not mark it complete merely because the fiscal year ended.

FY2027 close reviewed by _____ Date _____
 FY2028 handover accepted by _____ Date _____