

# 2019 BUDGET – REPLACEMENT RESERVE FUND

Budget Board Meeting 8/24/2018



	2018 Budget	2019 Budget 8.24/2018 draft	2019 Budget Scenario 1
Operating Fund Transfer IN <i>if made in 2018</i>		-	600,000
Beginning Balance (A) \$	10,006,000	8,450,000	9,050,000
<small>2018 Beg Bal includes \$1.5 million 2017 transfer in (in anticipation of Snowbird Lift acceleration) of Snowbird Lift acceleration)</small>			
Current Replacement Cost	50,870,162	53,164,729	53,164,729
Fully Funded study value (B)	30,846,974	32,005,059	32,005,059
ratio to CRC	61%	60%	60%
Percent Funded (A/B)	32.4%	26.4%	28.6%
Resolution 2013-3, Replacement Reserve Fund - policy establishes a % funded minimum of 25%			Trx 500,000 - 28.0% Trx 700,000 - 28.6%

[Policy Link](#)

For 2017 Budget, a full reserve study (including physical inspections) was completed (every 3 years).  
 For 2018 and 2019 Budget, a comprehensive update was performed.

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## RESERVES AFFECT MARKET VALUES

I recently spoke at an event with the founder of Association Reserves, [Robert Nordlund](#).

He mentioned a study he recently completed to see if property values were affected by the strength of an association's financial reserves.

He compared the sales price (measured in price per square foot) of units in 100 comparable condominium associations to the their reserve fund strength (measured in % funded).

He found that market values were 12.6% higher in associations with strong reserves (over 70% funded) than in associations with weak reserves (under 30% funded).

I took out my calculator and did the math. If you own a \$300,000 condo in an association with weak reserves and persuaded your board to build strong reserves, your property value increases by \$37,800. Building reserves is like putting money in your own piggy bank.

*I always had a sense that healthy reserves had a positive effect on property values. Kudos to Robert Nordlund for quantifying it.*



Refer to Replacement Reserve Fund Policy 2013-3 (G15.2)

Refer to 2019 Budget Replacement Reserve Study and documents sections G05 and G06



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# 2019 BUDGET – REPLACEMENT RESERVE FUND

## Resolution 2013-3, Replacement Reserve Fund Minimum Balance Test

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Total Property & Equipment	\$ 76,343,050	*
Less Land and Land improvements	<u>(9,239,805)</u>	*
Net Replc Reserve Assets policy test amount	67,103,245	
policy test %	10%	
Policy minimum balance in Repl Reserve Fund	<u>\$ 6,710,325</u>	
Forecasted Balance 12/31/2018	\$ 8,450,000	<i>above policy Minimum</i>
Forecasted Balance 12/31/2019, per 2019 Budget Draft	\$ 7,655,331	<i>above policy Minimum</i>

\*per Audit Report 12/31/2017, footnote 4.



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# 2019 BUDGET – REPLACEMENT RESERVE FUND

	2018 Budget	2018 Forecast	2019 Budget 8/24/2018 draft
(F) Beginning Balance	\$ 10,006,000	\$ 10,238,311	\$ 8,450,000
Assessment Contribution	4,013,000 \$620/o	4,013,000 \$620/o	4,175,000 \$645/o
Operating Fund Transfer IN	-	-	
Expenditures	(6,354,000)	(6,005,311)	(5,115,000)
Disposal of Assets proceeds	30,000	30,000	30,000
Interest Income/BDExp/Taxes	131,000	174,000	115,000
Budget YE Balance	\$ 7,826,000	\$ 8,450,000	\$ 7,655,000

**\$5.1 Million Spend includes:**  
 \$600,000 Golf Course remodel  
 \$890,000 Trout remodel  
 \$3.6m all other  
 Discussion----does not include  
 Forestry chipper and chipper truck  
 ~\$120,000TL; need to add to RRF or  
 or bolster NEF

(F) the beginning balance is Forecasted in fall of preceding year during budget cycle.  
 For the 2018 Forecast, the actual beginning balance is used. The primary driver of variance is timing of projects between years.

For 2018 Budget, a full reserve study (including physical inspections) was completed (every 3 years), not just an update.  
 For 2019 Budget, an update was performed.

Tahoe Donner Association  
 Thirty Year Cash Flow/Capital Budget Summary  
 January 1, 2019  
 Financial Exhibit

Number of Owners	6,473
Previous Year Annual Reserve Assessments	\$ 4,013,000
Inflation Rate	3.00%
Tax Rate on Investment Income	8.00%
Interest Rate on Investments	2.00%
1/1/2019 Annual Assessment/Owners	\$ 645

Year	Percent Change to Reserve Assessments per Year	Reserve Account Fiscal Year Beginning Balance	Expired Useful Life of Components Expressed in Dollars aka Fully Funded	FY Beginning Balance Divided by the Fully Funded Amount, Expressed as a Percentage	Dollar Change to Reserve Assessments	Monthly Reserve Assessment per Owner	Annual Reserve Assessment per Owner	Total Annual Reserve Assessment	Estimated Interest	Tax on Interest	<u>Annual Expenditures Based on Database</u>	Reserve Contingency	Ending Balance
												0%	
1/1/2019	4.00%	8,450,000	32,005,059	26.40%	160,520	54	645	4,173,520	159,592	(12,767)	(5,115,014)	-	7,655,331
1/1/2020	4.00%	7,655,331	34,347,165	22.29%	166,941	56	671	4,340,461	147,694	(11,816)	(4,882,401)	-	7,249,269
1/1/2021	4.00%	7,249,269	35,384,769	20.49%	173,618	58	697	4,514,079	148,386	(11,871)	(4,174,762)	-	7,725,102
1/1/2022	4.00%	7,725,102	37,184,157	20.78%	180,563	60	725	4,694,642	133,566	(10,685)	(6,788,992)	-	5,753,633
1/1/2023	4.00%	5,753,633	36,874,469	15.60%	187,786	63	754	4,882,428	118,489	(9,479)	(4,541,618)	-	6,203,453
1/1/2024	4.00%	6,203,453	38,683,494	16.04%	195,297	65	784	5,077,725	127,684	(10,215)	(4,717,038)	-	6,681,610
1/1/2025	4.00%	6,681,610	40,292,998	16.58%	203,109	68	816	5,280,834	112,223	(8,978)	(7,422,663)	-	4,643,026
1/1/2026	4.00%	4,643,026	39,299,598	11.81%	211,233	71	848	5,492,068	102,354	(8,188)	(4,543,635)	-	5,685,625
1/1/2027	4.00%	5,685,625	42,034,059	13.53%	219,683	74	882	5,711,750	117,308	(9,385)	(5,353,120)	-	6,152,178
1/1/2028	4.00%	6,152,178	43,804,231	14.04%	228,470	76	918	5,940,220	127,378	(10,190)	(5,507,733)	-	6,701,854
1/1/2029	4.00%	6,701,854	45,678,803	14.67%	237,609	80	954	6,177,829	139,511	(11,161)	(5,631,433)	-	7,376,601
1/1/2030	4.00%	7,376,601	47,468,046	15.54%	247,113	83	993	6,424,942	152,680	(12,214)	(5,911,186)	-	8,030,823
1/1/2031	4.00%	8,030,823	49,508,631	16.22%	256,998	86	1,032	6,681,940	174,604	(13,968)	(5,284,325)	-	9,589,074
1/1/2032	4.00%	9,589,074	52,095,148	18.41%	267,278	89	1,074	6,949,218	201,250	(16,100)	(6,003,565)	-	10,719,876
1/1/2033	4.00%	10,719,876	54,331,645	19.73%	277,969	93	1,117	7,227,186	221,168	(17,693)	(6,551,356)	-	11,599,182
1/1/2034	4.00%	11,599,182	56,067,155	20.69%	289,087	97	1,161	7,516,274	242,452	(19,396)	(6,470,729)	-	12,867,782
1/1/2035	4.00%	12,867,782	57,996,275	22.19%	300,651	101	1,208	7,816,925	273,283	(21,863)	(6,225,453)	-	14,710,674
1/1/2036	4.00%	14,710,674	60,496,162	24.32%	312,677	105	1,256	8,129,602	323,840	(25,907)	(5,168,273)	-	17,969,936
1/1/2037	4.00%	17,969,936	64,239,796	27.97%	325,184	109	1,306	8,454,786	366,564	(29,325)	(7,739,650)	-	19,022,310
1/1/2038	4.00%	19,022,310	65,683,853	28.96%	338,191	113	1,358	8,792,977	403,342	(32,267)	(6,504,854)	-	21,681,508
1/1/2039	4.00%	21,681,508	68,588,003	31.61%	351,719	118	1,413	9,144,696	446,411	(35,713)	(7,868,148)	-	23,368,754
1/1/2040	4.00%	23,368,754	70,344,021	33.22%	365,788	122	1,469	9,510,484	477,084	(38,167)	(8,541,161)	-	24,776,995
1/1/2041	4.00%	24,776,995	71,814,976	34.50%	380,419	127	1,528	9,890,903	502,419	(40,194)	(9,204,607)	-	25,925,517
1/1/2042	4.00%	25,925,517	72,934,842	35.55%	395,636	132	1,589	10,286,540	518,086	(41,447)	(10,330,651)	-	26,358,046
1/1/2043	4.00%	26,358,046	73,353,458	35.93%	411,462	138	1,653	10,698,001	521,482	(41,719)	(11,267,669)	-	26,268,142
1/1/2044	4.00%	26,268,142	73,230,730	35.87%	427,920	143	1,719	11,125,921	550,805	(44,064)	(8,583,547)	-	29,317,257
1/1/2045	4.00%	29,317,257	76,080,001	38.53%	445,037	149	1,788	11,570,958	575,077	(46,006)	(12,699,697)	-	28,717,589
1/1/2046	4.00%	28,717,589	75,324,064	38.13%	462,838	155	1,859	12,033,796	603,171	(48,254)	(9,153,856)	-	32,152,447
1/1/2047	4.00%	32,152,447	78,405,780	41.01%	481,352	161	1,933	12,515,148	670,720	(53,658)	(9,750,106)	-	35,534,552
1/1/2048	4.00%	35,534,552	81,236,768	43.74%	500,606	168	2,011	13,015,754	716,482	(57,319)	(12,438,850)	-	36,770,620

**Tahoe Donner Association**  
**Supplementary Information Report (AICPA)**  
**January 1, 2019**

**Percent Funded            26.40%**

Location	Useful Service Life		Est. Current Replacement Cost	Est. Future Replacement Cost	Member Estimated Balance Allocation	Annual Contribution Allocation	Monthly Contribution Allocation	100% Ideal/Rec Funding
	Range							
Administration	0.00	0.00	\$ 655,773	\$ 821,650	\$ 100,868	\$ 44,393	\$ 3,699	\$ 382,046
Alder Creek Café	0.00	0.00	\$ 161,889	\$ 227,515	\$ 17,306	\$ 12,293	\$ 1,024	\$ 65,549
Bikeworks	0.00	0.00	\$ 30,712	\$ 30,934	\$ 6,940	\$ 1,671	\$ 139	\$ 26,285
Campground	0.00	0.00	\$ 621,225	\$ 1,033,761	\$ 112,705	\$ 55,854	\$ 4,654	\$ 426,881
Chalet House	0.00	0.00	\$ 336,632	\$ 446,800	\$ 69,834	\$ 24,140	\$ 2,012	\$ 264,503
Cross Country	0.00	0.00	\$ 3,840,700	\$ 5,972,793	\$ 396,577	\$ 322,707	\$ 26,892	\$ 1,502,066
Equestrian Center	0.00	0.00	\$ 837,774	\$ 1,450,065	\$ 77,459	\$ 78,346	\$ 6,529	\$ 293,381
Food Trailer	0.00	0.00	\$ 65,500	\$ 88,947	\$ 6,032	\$ 4,806	\$ 400	\$ 22,847
Forestry	1.37	20.33	\$ 1,508,596	\$ 2,244,069	\$ 199,036	\$ 121,246	\$ 10,104	\$ 753,865
General Maintenance	0.00	0.00	\$ 1,075,815	\$ 1,684,366	\$ 155,441	\$ 91,006	\$ 7,584	\$ 588,745
Golf Complex	0.00	0.00	\$ 975,515	\$ 1,143,866	\$ 172,607	\$ 61,803	\$ 5,150	\$ 653,762
Golf Course	0.33	28.66	\$ 10,431,689	\$ 13,940,513	\$ 2,117,020	\$ 753,199	\$ 62,767	\$ 8,018,386
IT	0.00	0.00	\$ 1,825,660	\$ 2,066,832	\$ 284,743	\$ 111,670	\$ 9,306	\$ 1,078,487
Maintenance	0.00	0.00	\$ 3,026,253	\$ 5,255,102	\$ 416,011	\$ 283,931	\$ 23,661	\$ 1,575,676
Marina	0.00	0.00	\$ 1,210,614	\$ 1,582,353	\$ 211,916	\$ 85,494	\$ 7,124	\$ 802,649
No.Woods Pool-Bldg.	0.00	0.00	\$ 444,987	\$ 549,757	\$ 68,495	\$ 29,703	\$ 2,475	\$ 259,430
Northwoods	0.00	0.00	\$ 2,962,690	\$ 4,433,504	\$ 554,411	\$ 239,540	\$ 19,962	\$ 2,099,876
Pizza	0.00	0.00	\$ 487,491	\$ 663,366	\$ 76,113	\$ 35,841	\$ 2,987	\$ 288,284
Recreation	0.36	23.36	\$ 625,679	\$ 819,335	\$ 97,058	\$ 44,268	\$ 3,689	\$ 367,614
Ski Area - Lift Maintenance	0.00	0.00	\$ 3,860,769	\$ 6,861,367	\$ 416,472	\$ 370,716	\$ 30,893	\$ 1,577,422
Ski Area - Vehicle Maintenance	0.00	0.00	\$ 337,778	\$ 416,999	\$ 62,789	\$ 22,530	\$ 1,878	\$ 237,817
Ski Area Rentl-Rtl	0.00	0.00	\$ 862,528	\$ 1,177,431	\$ 86,522	\$ 63,616	\$ 5,301	\$ 327,709
Ski Area-Mtn Ops	0.00	0.00	\$ 5,268,977	\$ 7,301,670	\$ 746,505	\$ 394,506	\$ 32,875	\$ 2,827,448
Snowplay	0.00	0.00	\$ 130,155	\$ 156,458	\$ 21,476	\$ 8,453	\$ 704	\$ 81,342
Tennis Complex	0.00	0.00	\$ 1,913,589	\$ 2,547,463	\$ 382,614	\$ 137,638	\$ 11,470	\$ 1,449,183
The Lodge	0.00	0.00	\$ 3,597,346	\$ 6,768,031	\$ 592,729	\$ 365,674	\$ 30,473	\$ 2,245,010
Trails	0.09	25.87	\$ 1,700,864	\$ 2,257,982	\$ 259,147	\$ 121,998	\$ 10,166	\$ 981,540
Trout Creek BLDG	0.00	0.00	\$ 2,673,278	\$ 3,129,502	\$ 544,400	\$ 169,086	\$ 14,090	\$ 2,061,957
Trout Creek POOL SPA	0.00	0.00	\$ 6,698	\$ 7,861	\$ 1,139	\$ 425	\$ 35	\$ 4,313
Trout Creek POOLSPA	0.00	0.00	\$ 1,411,921	\$ 1,837,358	\$ 147,720	\$ 99,272	\$ 8,273	\$ 559,502
Winter Food-Beverage	0.00	0.00	\$ 275,633	\$ 327,513	\$ 47,916	\$ 17,695	\$ 1,475	\$ 181,484
<b>Totals</b>			<b>\$ 53,164,729</b>	<b>\$ 77,245,161</b>	<b>\$ 8,450,000</b>	<b>\$ 4,173,520</b>	<b>\$ 347,793</b>	<b>\$ 32,005,059</b>

2019 RRF Expenditures by Location - 8/17/2018 Draft

<b>Location</b>	<b>Expenditure Total</b>	<b>Location</b>	<b>Expenditure Total</b>
Administration	258,878	No.Woods Pool-Bldg.	74,244
Alder Creek Café	7,121	Northwoods	107,165
Bikeworks	30,934	Pizza	126,404
Campground	22,894	Recreation	37,186
Chalet House	14,870	Ski Area - Lift Maintenance	118,267
Cross Country	116,159	Ski Area - Vehicle Maintenance	43,806
Equestrian Center	75,519	Ski Area Rentl-Rtl	84,428
Forestry	164,616	Ski Area-Mtn Ops	160,990
General Maintenance	153,883	Snowplay	16,194
Golf Complex	13,675	Tennis Complex	118,233
Golf Course	878,445	The Lodge	99,387
IT	464,370	Trails	404,421
Maintenance	140,873	Trout Creek BLDG	1,013,157
Marina	119,912	Trout Creek POOLSPA	248,981

**5,115,014 Grand Total**

**2019 PRELIMINARY RRF**

3,897,135	C
1,217,879	E
5,115,014	Total Expd

Preliminary count		Future Replacement Cost
357	Prelim Budget	5,115,014
51	Trout Creek Exp	889,992
1	Golf Course	600,453
305	2019 All other	3,624,569

Category	Component	ID	Location	Service Date	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Artwork/Accessories	Holiday Decorations	C	Administration	12/1/2016	3	0.00	12/01/19	3,082
Communication	Radio Equipment -5-	C	Administration	5/9/2009	10	0.00	05/09/19	3,536
Furniture	Managerial Desk Replacement	C	Administration	3/9/2018	1	0.0	03/09/19	8,520
Lease	Copier Lease- Admin/ASO	E	Administration	1/15/2018	1	0.0	01/15/19	33,908
Lease	Mail Machine - Lease	E	Administration	3/5/2018	1	0.0	03/05/19	4,117
Medical Safety	AED Pads and Batteries	E	Administration	5/23/2016	2	1.00	05/23/19	4,097
Misc Component	Reserve Payroll Allocation	E	Administration	6/1/2018	1	0.0	06/01/19	128,093
Paint	Amenity Signage Maintenance	E	Administration	4/13/2016	3	0.00	04/13/19	6,050
Vehicle/Fleet	No. 141 - Ford 15 - Explorer Sport - 7KCT011 - GM	C	Administration	10/1/2015	4	0.00	10/01/19	67,474
Restaurant Equipment	China / Glassware	C	Alder Creek Café	8/1/2018	2	(1.0)	08/01/19	5,087
Restaurant Equipment	Smallwares / Flatware	C	Alder Creek Café	8/1/2018	2	(1.0)	08/01/19	2,035
Bike Equipment	Bike Rentals	C	Bikeworks	2/14/2018	1	0.0	02/14/19	21,989
Bike Equipment	Bikes - Day Camps	C	Bikeworks	2/14/2018	1	0.0	02/14/19	4,198
Bike Equipment	Fatbikes - 6	C	Bikeworks	12/7/2016	3	0.00	12/07/19	4,747
Asphalt/Paving	Campground - Asphalt - Seal-Stripe	E	Campground	4/22/2016	2	1.00	04/22/19	8,429
Paint	Bath House - Ext Paint	E	Campground	8/6/2013	5	1.00	08/06/19	2,672
Paint	Bath House - Int. Paint	E	Campground	8/6/2013	5	1.00	08/06/19	2,885
Plumbing	Plumbing Fixtures Repairs	E	Campground	6/1/2017	5	(3.00)	06/01/19	8,908
Paint	Building Paint and Stain - Exterior	E	Chalet House	9/17/2012	6	1.00	09/17/19	4,697
Roofing	Building - Roof Repairs - Torch Down	C	Chalet House	8/1/2018	15	(14.0)	08/01/19	5,087
Structural	Building - Siding Repairs	C	Chalet House	8/1/2018	15	(14.0)	08/01/19	5,087
Asphalt/Paving	Asphalt - ACAC Curbs/Gutters Repairs	E	Cross Country	8/1/2018	5	(4.0)	08/01/19	8,138
Asphalt/Paving	Asphalt - ACAC Stripe	E	Cross Country	5/5/2017	2	0.00	05/05/19	2,045
Doors/Hardware	Door locks upgrades and repairs	E	Cross Country	9/6/2017	5	-3.00	09/06/19	20,405
Fencing	Fencing - repair	E	Cross Country	7/13/2018	1	0.0	07/13/19	10,969
Landscaping	Trail maintenance 2019 only	C	Cross Country	6/17/2016	40	(37.00)	06/17/19	28,786
Misc Component	Forest Service Special Use Permit	E	Cross Country	2/12/2018	1	0.0	02/12/19	2,096
Misc Component	Stormwater - Containment- Repair	E	Cross Country	6/1/2017	1	1.00	06/01/19	2,050
Outdoor Furniture	Umbrellas / Stands	C	Cross Country	1/16/2018	1	0.0	01/16/19	2,052
Signage	Wayfinding Signage - Winter - Supplemental	C	Cross Country	8/9/2018	5	(4.0)	08/09/19	3,054
Ski Equipment	Ski- Boot- Poles Rental - 2019 only	C	Cross Country	1/27/2016	40	(37.00)	01/26/19	12,025
Snow Equipment	Biathlon Equipment	C	Cross Country	11/1/2013	3	3.00	11/01/19	9,224
Snow Equipment	Groomer Tracks no3	C	Cross Country	9/13/2012	5	2.00	09/13/19	15,313
Equestrian Component	Horses	C	Equestrian Center	5/29/2018	1	0.0	05/29/19	5,817
Equestrian Component	Paddock Sets - 4 -	C	Equestrian Center	8/1/2018	10	(9.0)	08/01/19	3,255
Equipment	Toro Workman (2) used from Golf	C	Equestrian Center	9/7/2012	8	-1.00	09/07/19	10,204
Fencing	Perimeter Fencing repair	E	Equestrian Center	5/29/2018	1	0.0	05/29/19	5,122
Landscaping	South Arena Footing	C	Equestrian Center	6/1/2016	5	(2.00)	06/01/19	48,590
Landscaping	South Arena rock removal	E	Equestrian Center	6/1/2017	2	0.00	06/01/19	2,531
Asphalt/Paving	Glacier Way Prkg Seal-Stripe	E	Forestry	6/1/2015	4	0.00	06/01/19	2,926
Gates	Gate: Alder Creek/Euer Valley - 2	C	Forestry	10/1/2011	20	(12.00)	10/01/19	11,961



Category	Component	ID	Location	Service Date	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Gates	Gate: Crabtree Access - 2	C	Forestry	6/1/2017	20	(18.00)	06/01/19	11,844
Gates	Gate: Lower Carpenter Valley	C	Forestry	6/1/2017	20	(18.00)	06/01/19	6,074
Landscaping	Common Area Tree Damage	E	Forestry	6/28/2018	1	0.0	06/28/19	10,286
Landscaping	Mastication - Large Equipment	E	Forestry	8/9/2018	1	0.0	08/09/19	33,995
Landscaping	Mastication - Small Equipment	E	Forestry	8/9/2018	1	0.0	08/09/19	26,793
Vehicle/Fleet	No. 130 - Ford 07 - F550 Crew-Wood - 8G05409 - Forestry	C	Forestry	6/1/2007	12	0.00	06/01/19	60,738
Asphalt/Paving	Boat Strg. Access Rd - Remove-Repl	C	General Maintenance	6/1/2003	29	-13.00	06/01/19	15,184
Asphalt/Paving	Boat Strg.-Remove-Repl	C	General Maintenance	6/1/2003	29	-13.00	06/01/19	111,352
Asphalt/Paving	Misc. Pav. Crack Repairs	E	General Maintenance	4/20/2018	1	0.0	04/20/19	12,516
Asphalt/Paving	Postal Sites Seal - 4 locations	E	General Maintenance	6/1/2015	4	0.00	06/01/19	4,657
Equipment	Mailbox Cluster Repair-Replace	E	General Maintenance	1/18/2017	1	1.00	01/18/19	3,049
Fencing	Boat and Trailer Storage Fence repairs	E	General Maintenance	8/7/2018	5	(4.0)	08/07/19	5,089
Signage	Signage-Boat & Trailer - Spaces	C	General Maintenance	8/7/2018	10	(9.0)	08/07/19	2,036
Asphalt/Paving	GC Pking Seal-Stripe	E	Golf Complex	8/28/2017	2	0.00	08/28/19	13,675
Asphalt/Paving	Asphalt Cart Path Repair	E	Golf Course	5/15/2018	1	0.0	05/15/19	11,565
Fencing	Fence Repair	E	Golf Course	6/1/2014	5	0.00	06/01/19	7,997
Golf Course Component	Sod Repair	E	Golf Course	6/4/2018	1	0.0	06/04/19	20,855
Golf Course Component	Tee Markers	C	Golf Course	6/1/2016	4	(1.00)	06/01/19	5,555
Golf Course Equipment	Broyhill Greens Keeper	C	Golf Course	6/1/2016	10	(7.00)	06/01/19	4,787
Golf Course Equipment	Mower Walk Bhnd Grns -1a-	C	Golf Course	6/1/2014	10	(5.00)	06/01/19	11,438
Golf Course Equipment	Mower Walk Bhnd Grns -1b-	C	Golf Course	6/1/2007	10	2.00	06/01/19	11,438
Golf Course Equipment	Mower Walk Bhnd Grns -1c-	C	Golf Course	6/1/2007	10	2.00	06/01/19	11,438
Golf Course Equipment	Rollers Greens Turfs -3-	C	Golf Course	6/1/2010	10	(1.00)	06/01/19	18,063
Golf Course Equipment	Sand - Seed Buckets	C	Golf Course	8/1/2017	15	(13.00)	08/01/19	10,413
Golf Course Equipment	Toro Workman hd-xd	C	Golf Course	5/1/2010	8	1.00	05/01/19	30,605
Golf Course Equipment	Toro Workman hd-xd	C	Golf Course	5/1/2010	8	1.00	05/01/19	30,605
Irrigation	Irrigation Heads	C	Golf Course	5/31/2018	1	0.0	05/31/19	21,126
Landscaping	Fairways/Rough Remodel - Agency and Construction Costs	C	Golf Course	10/8/2013	30	(24.00)	10/08/19	600,453
Misc Component	Fuel Tank Cleaning	E	Golf Course	2/19/2018	2	(1.0)	02/19/19	6,144
Misc Component	GC Tree Damage	E	Golf Course	8/9/2018	1	0.0	08/09/19	2,064
Structural	Bridges Year 2	C	Golf Course	6/1/2003	20	(4.00)	06/01/19	21,258
Vehicle/Fleet	No. 090 - Ford 03 - F550 Dump Truck -Golf Maint - 7E89736	C	Golf Course	6/1/2003	15	1.00	06/01/19	52,639
Computers	Desktop Printers -10-	C	IT	2/1/2015	4	0.00	02/01/19	3,216
Computers	Fiber Optic Leases	E	IT	6/1/2018	1	0.0	06/01/19	43,414
Computers	Gasboy - Maintenance Software License	E	IT	6/1/2018	1	0.0	06/01/19	1,685
Computers	Golf Module- 4 tees	E	IT	6/1/2018	1	0.0	06/01/19	6,298
Computers	POS Hardware	C	IT	6/1/2015	4	0.00	06/01/19	4,337
Computers	POS Terminal	C	IT	9/12/2012	7	0.00	09/12/19	11,331
Computers	POS(1) Aloha	C	IT	6/1/2018	1	0.0	06/01/19	2,259
Computers	RTP Systems(2) Hardware and Software	C	IT	6/1/2018	1	0.0	06/01/19	8,098
Computers	Server- Hardware - B	C	IT	3/15/2014	4	1.00	03/15/19	6,036
Computers	Service Microsoft 365 license	E	IT	6/1/2018	1	0.0	06/01/19	33,912
Computers	Timeclocks - Paychex - Lease - SAAS	E	IT	6/1/2018	1	0.0	06/01/19	19,269
Computers	UPS Units- Network	C	IT	6/1/2018	1	0.0	06/01/19	6,470
Computers	UPS Units- Workstation	C	IT	6/1/2015	4	0.00	06/01/19	3,444
Computers	VICOMAP - Website	E	IT	6/1/2018	1	0.0	06/01/19	1,600

Category	Component	ID	Location	Service Date	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Computers	Workstations- Communics.	C	IT	7/27/2017	2	0.00	07/27/19	9,596
Computers	Workstations- Managers (A)	C	IT	6/1/2015	4	0.00	06/01/19	25,307
Electronics	ACAC -TIVO TV contrrollers (9)	C	IT	6/1/2015	4	0.00	06/01/19	2,025
Electronics	Digital Signage - TV's	C	IT	9/17/2014	4	1.00	09/17/19	15,318
Electronics	VOIP-Physical Phones	C	IT	6/1/2014	5	0.00	06/01/19	36,443
Electronics	Weather Station - Marina	C	IT	8/13/2013	6	0.00	08/13/19	2,100
Electronics	Workstations- Laptop (B)	C	IT	1/26/2016	3	0.00	01/25/19	3,387
Equipment	Network Wiring - Amenity Fiber	C	IT	6/1/2005	4	10.00	06/01/19	10,123
Equipment	Security Cameras Repairs	E	IT	8/1/2018	1	0.0	08/01/19	5,087
HVAC	Server Room AC -Second Unit-	C	IT	6/1/2008	10	1.00	06/01/19	8,098
Software	Adobe-Macromedia Software	C	IT	1/31/2018	1	0.0	01/31/19	7,673
Software	Annual Conference Room Improvements	C	IT	1/5/2018	1	0.00	01/05/19	5,002
Software	Arc GIS - Forestry - Software	E	IT	6/1/2018	1	0.0	06/01/19	1,100
Software	ConnectWise Automate Software	E	IT	6/28/2018	1	0.0	06/28/19	7,213
Software	Digital Board Portal	E	IT	6/1/2018	1	0.0	06/01/19	4,082
Software	E-Store	E	IT	6/1/2018	1	0.0	06/01/19	12,148
Software	Gold Mine Software	E	IT	6/1/2018	1	0.0	06/01/19	1,537
Software	Goldmine - Lama - Maintenance	E	IT	6/1/2018	1	0.0	06/01/19	13,223
Software	Loyalty Software	C	IT	6/1/2011	7	1.00	06/01/19	12,510
Software	LPMS - Risk - Case Mngmnt	E	IT	10/11/2017	1	1.00	10/11/19	6,937
Software	Maintenance Work Order-M+ Software License	E	IT	6/1/2018	1	0.0	06/01/19	2,070
Software	Marketing Interactive Web Features	E	IT	6/1/2018	1	0.0	06/01/19	3,150
Software	Marketing Webcam	C	IT	12/9/2014	5	0.00	12/09/19	4,112
Software	Ntwrk Softwr- OS	C	IT	6/1/2015	4	0.00	06/01/19	2,596
Software	POS Equip- Barcode Scanners	C	IT	12/9/2014	5	0.00	12/09/19	3,084
Software	POS Licenses	E	IT	6/1/2015	4	0.00	06/01/19	8,351
Software	POS Terminals- Hardware	C	IT	1/26/2016	3	0.00	01/25/19	18,523
Software	Reserve Fund Software	E	IT	6/1/2018	1	0.0	06/01/19	3,040
Software	Security Video Systems	C	IT	6/22/2018	5	(4.0)	06/22/19	24,056
Software	Stored Value Software	E	IT	6/1/2015	4	0.00	06/01/19	14,548
Software	Trails User Smartphone App	E	IT	6/1/2018	1	0.0	06/01/19	7,500
Software	Unitrends Enterprise Backup	C	IT	6/28/2018	3	(2.0)	06/28/19	6,087
Software	Workgroup Printer- Communications	C	IT	1/26/2016	3	0.00	01/25/19	7,672
Software	Zendesk - Member Services	E	IT	6/1/2018	1	0.0	06/01/19	12,243
Telephone	Cell Phones - Supplemental	C	IT	6/1/2018	2	(1.0)	06/01/19	2,025
Wiring	IT Wiring Upgrades - Amenities Non Fiber	E	IT	4/3/2018	1	0.0	04/03/19	5,037
Asphalt/Paving	Maint.Yd. Asphalt Repairs	E	Maintenance	8/1/2018	1	0.0	08/01/19	5,087
Asphalt/Paving	Maint.Yd. Seal-Stripe	E	Maintenance	6/1/2015	3	1.00	06/01/19	7,695
Equipment	Fuel Tanks	C	Maintenance	6/1/1991	25	3.00	06/01/19	48,084
Equipment	Tire Chains Ldr no. 101	C	Maintenance	11/14/2017	2	0.00	11/14/19	7,574
Equipment	Tire Chains Ldr no. HE102	C	Maintenance	9/26/2017	2	0.00	09/26/19	7,971
Equipment	Tool - Bandsaw-metal / Wet Saw	C	Maintenance	6/1/2000	18	1.00	06/01/19	2,834
Equipment	Tool Inventory	C	Maintenance	8/28/2017	2	0.00	08/28/19	2,039
Fencing	Fencing- Repair	E	Maintenance	6/1/2013	5	1.00	06/01/19	2,875
Flooring	Building - Flooring Epoxy	C	Maintenance	6/1/2013	5	1.00	06/01/19	20,752
Flooring	Vehicle Maint Bay - Epoxy Flooring	C	Maintenance	8/1/2018	20	(19.0)	08/01/19	21,872

Category	Component	ID	Location	Service Date	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Furniture	Office Furniture	C	Maintenance	11/1/2012	7	0.00	11/01/19	5,281
Misc Component	Fuel Tank Cleaning	E	Maintenance	10/19/2017	2	0.00	10/19/19	7,679
Software	SnapOn Software Upgrade	C	Maintenance	6/1/2018	1	0.0	06/01/19	1,130
Appliances	Range	C	Marina	6/1/1999	20	0.0	06/01/19	10,371
Asphalt/Paving	Marina Asphalt Repairs	E	Marina	8/1/2018	1	0.0	08/01/19	5,087
Asphalt/Paving	Marina Pkg-Stripe	E	Marina	8/28/2017	2	0.0	08/28/19	1,524
Boat Components	Kayaks-One Man (2)	C	Marina	6/1/2013	6	0.0	06/01/19	2,025
Boat Components	Kayaks-Two Man (2)	C	Marina	6/1/2015	3	1.0	06/01/19	2,610
Boat Components	Sailboat-Getaway Rig	C	Marina	6/1/2012	5	2.0	06/01/19	2,227
Boat Components	Sailboat-Wave Rigs (2)	C	Marina	6/1/2012	5	2.0	06/01/19	2,733
Boat Components	Windsurfer Rigs	C	Marina	7/1/2017	2	0.0	07/01/19	2,030
Docks	Dock Repairs	E	Marina	6/11/2018	1	0.0	06/11/19	6,188
Equipment	Inflatables - WIBIT	C	Marina	5/31/2017	2	0.00	05/31/19	2,024
Equipment	Tool Inventory - Marina	C	Marina	11/1/2012	7	0.0	11/01/19	2,050
Fencing	Fencing- Repairs	E	Marina	6/11/2018	1	0.0	06/11/19	2,026
Landscaping	Landscaping-Lawns-Irrigation - Repairs	E	Marina	8/1/2018	5	(4.0)	08/01/19	8,138
Misc Component	Marina Beach Repairs	C	Marina	4/27/2016	1	2.0	04/27/19	2,300
Misc Component	State Land Commission Lease	C	Marina	3/9/2018	1	0.0	03/09/19	3,527
Misc Component	Stormwater - Containment- Repair	E	Marina	2/1/2018	1	0.0	02/01/19	4,246
Outdoor Furniture	Furniture- Beach - Chaises	C	Marina	6/15/2010	6	3.00	06/15/19	45,605
Outdoor Furniture	Furniture- Beach - Tables & Chairs	C	Marina	6/15/2010	6	3.00	06/15/19	15,202
Decks	Deck - Paver / Wood Repair	E	No.Woods Pool-Bldg.	4/1/2014	5	0.00	04/01/19	15,110
Outdoor Furniture	NWDS Furniture- Pool Deck - Chaise	C	No.Woods Pool-Bldg.	1/15/2013	6	0.00	01/15/19	35,798
Outdoor Furniture	NWDS Furniture- Pool Deck - Tables & Chairs	C	No.Woods Pool-Bldg.	1/15/2013	6	0.00	01/15/19	17,898
Pool/Spa Component	Pool Cover - Winter	C	No.Woods Pool-Bldg.	11/15/2003	15	1.00	11/15/19	5,438
Asphalt/Paving	NWDS Asphalt Repairs	E	Northwoods	8/1/2018	1	0.0	08/01/19	5,087
Asphalt/Paving	NWDS Prking Seal-Stripe	E	Northwoods	5/1/2018	1	0.0	05/01/19	11,844
Decks	Deck-Pavers Repair	E	Northwoods	4/30/2018	1	0.0	04/30/19	7,154
Flooring	Carpet Meeting Room	C	Northwoods	4/1/2015	4	0.00	04/01/19	3,435
Flooring	Carpet Runners	C	Northwoods	3/1/2015	4	0.00	03/01/19	2,665
Furniture	Furniture Banq-Meet- Chairs	C	Northwoods	6/1/2008	11	0.00	06/01/19	6,074
Furniture	Furniture-Repl Common Sp	C	Northwoods	6/1/2003	10	6.00	06/01/19	32,801
Paint	Building Paint and Stain Exterior	E	Northwoods	6/1/2012	7	0.00	06/01/19	20,950
Paint	Paint Int-Lobby-Hlw	E	Northwoods	3/31/2015	4	0.00	03/31/19	15,108
Plumbing	Air Compressor - Sprinkler System	C	Northwoods	10/11/2017	5	(3.00)	10/11/19	2,046
Flooring	Flooring Kitchen	C	Pizza	8/1/2018	10	(9.0)	08/01/19	20,346
Flooring	Flooring Restaurant	C	Pizza	6/1/2009	10	0.00	06/01/19	7,507
Furniture	Furniture Barstools- Lounge	C	Pizza	6/1/2009	15	(5.00)	06/01/19	21,461
Furniture	Furniture-Resturant	C	Pizza	6/1/2009	15	(5.00)	06/01/19	19,740
Restaurant Equipment	Altochame-Wittco	C	Pizza	6/1/2004	15	0.00	06/01/19	3,847
Restaurant Equipment	Broiler- Salamandar	C	Pizza	6/1/2004	15	0.00	06/01/19	3,037
Restaurant Equipment	Char Broiler- Wolf	C	Pizza	6/1/2004	15	0.00	06/01/19	3,543
Restaurant Equipment	Cold Box Sandwch Prp - Large and Small	C	Pizza	6/1/2004	15	0.00	06/01/19	3,087
Restaurant Equipment	Cold Box Sandwch Prp - Medium	C	Pizza	6/1/2004	15	0.00	06/01/19	2,025
Restaurant Equipment	Fryer - Gas -1-	C	Pizza	2/22/2011	7	1.00	02/22/19	4,007
Restaurant Equipment	Ice Cream-Freezer	C	Pizza	6/1/2004	15	0.00	06/01/19	1,316

Category	Component	ID	Location	Service Date	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Restaurant Equipment	Kegeerator - 4 Tap	C	Pizza	9/1/2016	10	(7.00)	09/01/19	4,895
Restaurant Equipment	Meat Slicer SB-3500	C	Pizza	6/1/2004	15	0.00	06/01/19	2,328
Restaurant Equipment	Mixer- Hobart	C	Pizza	6/1/2004	15	0.00	06/01/19	2,931
Restaurant Equipment	Range-Wolf 10 Burner	C	Pizza	6/1/2004	15	0.00	06/01/19	4,555
Restaurant Equipment	Salad Bar	C	Pizza	6/1/2009	10	0.00	06/01/19	10,123
Restaurant Equipment	Smallwares / Flatware	C	Pizza	8/28/2017	2	0.00	08/28/19	2,039
Restaurant Equipment	Tableware	C	Pizza	6/1/2004	15	0.00	06/01/19	7,592
Restaurant Equipment	Warming Cabinet	C	Pizza	6/1/2011	7	1.00	06/01/19	2,025
Electronics	Kareoke Sound System	C	Recreation	6/1/2004	15	0.00	06/01/19	6,061
Equipment	EZ Up - Logo'd Event Equipment - incl Day Camps	C	Recreation	6/15/2016	3	0.00	06/15/19	21,003
Outdoor Furniture	Umbrellas/Stands - Bocce courts	C	Recreation	8/14/2016	3	0.00	08/14/19	2,037
Recreation Equipment	Bocce Courts Repair	E	Recreation	5/13/2015	2	2.00	05/13/19	8,086
Lift Component	Eagle Rock - Haul Rope Splice	E	Ski Area - Lift Maintenance	8/1/2018	5	(4.0)	08/01/19	12,208
Lift Component	Eagle Rock Chair Pads	C	Ski Area - Lift Maintenance	8/1/2007	10	2.00	08/01/19	16,277
Lift Component	Eagle Rock Grips (10)	C	Ski Area - Lift Maintenance	8/10/2018	1	0.0	08/10/19	15,271
Lift Component	Eagle Rock Sheaves	C	Ski Area - Lift Maintenance	8/28/2017	2	0.00	08/28/19	10,195
Lift Component	Loading Ramp Repairs	E	Ski Area - Lift Maintenance	8/1/2018	15	(14.0)	08/01/19	5,175
Lift Component	Sun Kids Conveyor Belt Lift: MC	C	Ski Area - Lift Maintenance	12/9/2009	9	1.00	12/09/19	20,561
Paint	Tower Painting	E	Ski Area - Lift Maintenance	8/9/2009	10	0.00	08/09/19	20,359
Snowmobile	Rhino Utility Vehicle 2008	C	Ski Area - Lift Maintenance	6/1/2008	10	1.00	06/01/19	18,221
Paint	Building/Fence Stain - Top Shop	E	Ski Area - Vehicle Maintenance	9/5/2014	5	0.00	09/05/19	15,303
Snow Equipment	Groomer - Tiller no 2	C	Ski Area - Vehicle Maintenance	6/1/2015	5	(1.00)	06/01/19	16,197
Snow Equipment	Groomer Tracks no. 1	C	Ski Area - Vehicle Maintenance	11/9/2013	5	1.00	11/09/19	12,307
Ski Equipment	AD Skis and Bindings - A (Starting 2019 - 5 yr cycle)	C	Ski Area Rentl-Rtl	6/28/2018	5	(4.0)	06/28/19	16,096
Ski Equipment	Child Skis & Bindings - A (Starting 2019 - 5 yr cycle)	C	Ski Area Rentl-Rtl	6/28/2018	5	(4.0)	06/28/19	9,786
Ski Equipment	Demo Skis - A (Starting 2019 - 5 yr cycle)	C	Ski Area Rentl-Rtl	6/28/2018	5	(4.0)	06/28/19	10,244
Ski Equipment	Poles - A (Starting 2019 - 5 yr cycle)	C	Ski Area Rentl-Rtl	6/28/2018	5	(4.0)	06/28/19	4,122
Ski Equipment	Ski Boots - A (Starting 2019 - 5 yr cycle)	C	Ski Area Rentl-Rtl	6/28/2018	5	(4.0)	06/28/19	12,926
Ski Equipment	Snowboard Bindings - A (Starting 2019 - 5 yr cycle)	C	Ski Area Rentl-Rtl	6/28/2018	5	(4.0)	06/28/19	16,584
Ski Equipment	Snowboard Boots - A (Starting 2019 - 5 yr cycle)	C	Ski Area Rentl-Rtl	6/28/2018	5	(4.0)	06/28/19	5,220
Ski Equipment	Snowboards - A (Starting 2019 - 5 yr cycle)	C	Ski Area Rentl-Rtl	6/28/2018	5	(4.0)	06/28/19	9,451
Asphalt/Paving	DSL Asphalt Repairs	E	Ski Area-Mtn Ops	4/15/2018	1	0.0	04/15/19	10,085
Asphalt/Paving	DSL Lower 500 Dr Seal (35%)	E	Ski Area-Mtn Ops	7/1/2018	5	(4.0)	07/01/19	1,711
Asphalt/Paving	DSL Prking Seal-Stripe	E	Ski Area-Mtn Ops	8/28/2017	2	0.00	08/28/19	17,294
Asphalt/Paving	DSL-AccRd. Seal (45%)	E	Ski Area-Mtn Ops	11/15/2015	3	1.00	11/15/19	4,733
Asphalt/Paving	DSL-Fire Lane Overlay	C	Ski Area-Mtn Ops	6/1/1999	20	0.00	06/01/19	5,831
Asphalt/Paving	DSL-Fire Lane Seal	E	Ski Area-Mtn Ops	11/15/2015	3	1.00	11/15/19	5,438
Decks	DSL Deck Concrete Urethane Coating	E	Ski Area-Mtn Ops	6/7/2018	1	0.0	06/07/19	3,038
Decks	Yurt Deck Repair/Stain	E	Ski Area-Mtn Ops	3/9/2018	1	0.0	03/09/19	2,059
Landscaping	Trail maintenance 2019 only	C	Ski Area-Mtn Ops	6/17/2016	40	(37.00)	06/17/19	39,915
Misc Component	Stormwater - Containment- Clean out Lots 3 & 5	E	Ski Area-Mtn Ops	6/1/2018	1	0.0	06/01/19	5,061
Signage	Ski Area Signage - Supplemental	C	Ski Area-Mtn Ops	8/1/2018	1	0.0	08/01/19	5,087
Snow Equipment	Ski School Learning Equipment	C	Ski Area-Mtn Ops	6/1/2015	4	0.00	06/01/19	20,246
Vehicle/Fleet	No. 135 - Ford 07 - F150 - 8M11322 - Ski Area	C	Ski Area-Mtn Ops	6/1/2007	12	0.00	06/01/19	40,492
Fencing	Snowplay Fencing	C	Snowplay	8/13/2015	5	(1.00)	08/13/19	2,648
Landscaping	Snowplay ADA Ramp, Stairs, Walkway Repairs	E	Snowplay	4/1/2016	3	0.00	04/01/19	10,073

Category	Component	ID	Location	Service Date	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Snow Equipment	Snowplay Fire Pits - 4 -	C	Snowplay	2/16/2017	2	0.00	02/16/19	3,473
Asphalt/Paving	Tennis Access Rd. - Parking - Seal -Stripe	E	Tennis Complex	8/4/2014	5	0.00	08/04/19	6,309
Asphalt/Paving	Tennis Comp Walkways Seal-Stripe	E	Tennis Complex	6/1/2015	4	0.00	06/01/19	6,074
Cabinets/Build-Ins	Display Case-Counter Repairs	E	Tennis Complex	8/1/2018	10	-9.00	08/01/19	2,035
Fencing	Fence Perim Repairs	E	Tennis Complex	6/9/2017	1	1.00	06/09/19	5,065
Furniture	Furn Lounge	C	Tennis Complex	6/1/2002	20	(3.00)	06/01/19	9,111
Outdoor Furniture	Furn Patio Umbrella	C	Tennis Complex	6/30/2016	3	0.00	06/30/19	3,044
Outdoor Furniture	Outdoor Patio and Deck Furniture Repairs	C	Tennis Complex	6/1/2018	3	(2.0)	06/01/19	3,037
Structural	Handrail Repairs	E	Tennis Complex	3/9/2018	1	0.0	03/09/19	3,070
Structural	Handrails for ADA Ramp	E	Tennis Complex	5/1/2018	30	(29.0)	05/01/19	35,910
Tennis Court Component	Court Crack Repairs	E	Tennis Complex	5/8/2018	1	0.0	05/08/19	6,417
Tennis Court Component	Court Resurf. 10-11	C	Tennis Complex	6/1/2010	7	2.00	06/01/19	18,930
Tennis Court Component	Windscreens 1-11	C	Tennis Complex	6/1/2009	10	0.00	06/01/19	19,234
Appliances	Appliance - Griddle - Counter Unit - Gas	C	The Lodge	9/1/2015	15	-11.00	09/01/19	2,931
Appliances	Appliance - Ice Maker - Manitowoc	C	The Lodge	7/15/2010	8	1.00	07/15/19	3,454
Appliances	Appliance - Kegeerator - Banquets	C	The Lodge	6/12/2012	8	-1.00	06/12/19	3,242
Appliances	Appliance - Walk-in Refrigeration Repair	E	The Lodge	8/28/2017	2	0.00	08/28/19	2,039
Artwork/Accessories	Art and Accessories - Lodge and Banquet	C	The Lodge	4/18/2016	3	0.00	04/18/19	5,649
Cabinets/Build-Ins	Bar - Mahogany	C	The Lodge	9/1/2005	14	0.00	09/01/19	2,364
Concrete	Concrete Repairs	E	The Lodge	4/18/2016	5	(2.00)	04/18/19	10,087
Decks	Deck - Pavers - Grotto and Walkway	C	The Lodge	9/1/2005	20	-6.00	09/01/19	11,167
Decks	Deck - Pavers - Repairs	E	The Lodge	5/1/2018	2	(1.0)	05/01/19	8,078
Furniture	Furniture - Bar - Bar Stools	C	The Lodge	9/1/2010	8	1.00	09/01/19	4,186
Furniture	Furniture - Deck - Chairs -56-	C	The Lodge	9/1/2005	15	(1.00)	09/01/19	12,793
Furniture	Furniture - Deck - Tables -14-	C	The Lodge	9/1/2005	15	(1.00)	09/01/19	5,765
Landscaping	Landscaping Supplemental	C	The Lodge	8/1/2018	10	(9.0)	08/01/19	5,087
Misc Component	Stormwater - Containment- Repair	E	The Lodge	7/1/2018	1	0.0	07/01/19	2,055
Outdoor Furniture	Furniture - Deck - Umbrellas	C	The Lodge	3/9/2018	1	0.0	03/09/19	2,061
Paint	Paint - Exterior Deck, Railing & West Elev.	E	The Lodge	5/1/2018	1	0.0	05/01/19	2,216
Restaurant Equipment	Banquet Service - trays and plate covers	C	The Lodge	6/1/2012	7	0.00	06/01/19	2,200
Restaurant Equipment	China and Glassware	C	The Lodge	8/28/2017	2	0.00	08/28/19	7,405
Restaurant Equipment	Drop-In - Cold - Bar	C	The Lodge	9/1/2005	14	0.00	09/01/19	4,079
Restaurant Equipment	Menu Covers	C	The Lodge	5/20/2016	3	0.00	05/20/19	2,528
Fencing	Wildland Perimeter Fencing Repair	E	Trails	6/1/2018	1	0.0	06/01/19	2,050
Misc Component	Trails Master Plan	C	Trails	6/1/2016	5	(2.00)	06/01/19	25,307
Structural	Trail - Nature Loop Bridge	C	Trails	8/28/2017	36	(34.00)	08/28/19	48,530
Trails	Trail - Euer Valley - Coyote Creek Crossing - Soft Costs	C	Trails	6/1/2013	30	(24.00)	06/01/19	35,430
Trails	Trail - Glacier Way Trailhead Remodel (Parking) - Soft Costs	C	Trails	9/5/2012	30	(23.00)	09/05/19	15,303
Trails	Trail - Trout Creek Trailhead Remodel - Const	C	Trails	9/5/2012	30	(23.00)	09/05/19	76,514
Trails	Trail - Trout Creek Trailhead Remodel - Soft Costs	C	Trails	9/5/2012	30	(23.00)	09/05/19	20,404
Trails	Trail 23-24 Repair - Const	E	Trails	9/6/2012	20	(13.00)	09/06/19	3,061
Trails	Trail 25-26 Repair - Const	E	Trails	9/6/2012	10	(3.00)	09/06/19	2,041
Trails	Trail 27-28 Repair - Const	E	Trails	9/5/2012	10	(3.00)	09/05/19	2,040
Trails	Trail 36-18 Hawks Peak Front- Trail Repair - Const	E	Trails	7/12/2012	10	(3.00)	07/12/19	7,093
Trails	Trail 42-43 repair	E	Trails	8/31/2012	10	(3.00)	08/31/19	3,569
Trails	Trail 46 Remodel Schussing Crossing - Const	C	Trails	8/31/2012	20	(13.00)	08/31/19	3,569

Category	Component	ID	Location	Service Date	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Trails	Trail 46 Remodel Schussing Crossing - Soft Costs	C	Trails	8/31/2012	20	(13.00)	08/31/19	5,099
Trails	Trail 6-7 Repair - Hansel to Campground - Const	E	Trails	9/5/2012	10	(3.00)	09/05/19	41,632
Trails	Trail 7-12 Remodel - Alder Creek - Const	C	Trails	9/5/2012	20	(13.00)	09/05/19	15,303
Trails	Trail 7-8 Repair - Alder Creek Trail - Const	E	Trails	9/5/2012	10	(3.00)	09/05/19	36,428
Trails	Trail Euer valley Equestrian Trail Repair - Const	E	Trails	6/1/2013	5	1.00	06/01/19	6,074
Trails	Trail Repair/Improvement	E	Trails	2/1/2018	1	0.0	02/01/19	20,050
Vehicle/Fleet	No. 117 - Ford 04 - F350 - 7W33724 Trail	C	Trails	6/1/2004	15	0.00	06/01/19	34,924
Asphalt/Paving	Asphalt Repairs	E	Trout Creek BLDG	4/14/2017	1	1.00	04/14/19	11,092
Asphalt/Paving	Concrete Curb Repairs	E	Trout Creek BLDG	9/25/2012	15	-8.00	09/25/19	10,218
Asphalt/Paving	Court S-S Basketball & Path	C	Trout Creek BLDG	6/1/2007	15	-3.00	06/01/19	3,543
Asphalt/Paving	Trout Creek Seal-Stripe	E	Trout Creek BLDG	5/31/2018	1	0.0	05/31/19	19,016
Asphalt/Paving	Trout Creek Stripe	E	Trout Creek BLDG	6/1/2014	5	0.00	06/01/19	5,871
Communication	Audio System -PA System - TCRC	C	Trout Creek BLDG	4/19/2016	15	-12.00	04/19/19	5,637
Doors/Hardware	Building Doors- Exterior -7-	C	Trout Creek BLDG	6/1/1995	30	-6.00	06/01/19	20,246
Doors/Hardware	Building Doors- Interior -7-	C	Trout Creek BLDG	6/1/1995	25	-1.00	06/01/19	7,086
Doors/Hardware	Door Safety Upgrade	E	Trout Creek BLDG	6/1/1995	22	2.00	06/01/19	8,098
Doors/Hardware	Restrooms - Gymside Doors	C	Trout Creek BLDG	1/5/2013	15	-9.00	01/05/19	4,001
Electrical	Building Lighting	C	Trout Creek BLDG	6/1/1995	30	-6.00	06/01/19	14,577
Electrical	Parking Lot Post Lamps -10-	C	Trout Creek BLDG	6/1/1996	40	-17.00	06/01/19	45,553
Electrical	Restrooms - Gymside Lighting & Electrical	C	Trout Creek BLDG	6/1/1996	20	3.00	06/01/19	35,430
Electronics	Audio System - Fitness Classroom	C	Trout Creek BLDG	8/13/2013	4	2.00	08/13/19	2,746
Equipment	Storage Shed	C	Trout Creek BLDG	11/15/2012	14	(7.00)	11/15/19	5,287
Exercise Equipment	Exercise Equip- Strength	C	Trout Creek BLDG	6/1/2004	14	1.00	06/01/19	53,652
Exercise Equipment	Exercise Equipment - Ellipticals -2-	C	Trout Creek BLDG	6/1/2015	4	0.00	06/01/19	13,435
Exercise Equipment	Exercise Equipment - Recumbent Bicycles -2-	C	Trout Creek BLDG	10/1/2015	4	0.00	10/01/19	11,182
Exercise Equipment	Exercise Equipment - Recumbent Bike-1-	C	Trout Creek BLDG	11/15/2012	4	3.00	11/15/19	9,483
Exercise Equipment	Exercise Equipment - Rowing Maching	C	Trout Creek BLDG	10/9/2014	5	0.00	10/09/19	4,604
Exercise Equipment	Exercise Equipment - Treadmills -2-	C	Trout Creek BLDG	5/1/2014	3	2.00	05/01/19	13,623
Exercise Equipment	Exercise Equipment - Upright Bicycles -2-	C	Trout Creek BLDG	5/1/2014	4	1.00	05/01/19	5,211
Fencing	Fence Repairs	C	Trout Creek BLDG	9/6/2017	10	(8.00)	09/06/19	25,507
Fencing	Windscreen Fencing	C	Trout Creek BLDG	6/12/2012	10	(3.00)	06/12/19	3,040
Flooring	Carpet Trout Crk - Kids Club, Office, Break Rooms	C	Trout Creek BLDG	6/1/2005	13	1.00	06/01/19	6,074
Flooring	Flooring - Aerobic Room - Refinish	C	Trout Creek BLDG	4/1/2010	8	1.00	04/01/19	8,562
Flooring	Flooring- Mateflex	C	Trout Creek BLDG	6/1/2015	9	(5.00)	06/01/19	6,571
Flooring	Lobby-Hallway Flooring	C	Trout Creek BLDG	6/1/2005	30	(16.00)	06/01/19	40,492
Flooring	Restrooms - Gymside Epoxy Flooring	C	Trout Creek BLDG	6/1/2013	30	(24.00)	06/01/19	20,246
Furniture	Furniture - Lounge	C	Trout Creek BLDG	11/15/2012	7	0.00	11/15/19	10,574
Furniture	Office Furniture	C	Trout Creek BLDG	6/1/2010	10	(1.00)	06/01/19	4,049
HVAC	HVAC	C	Trout Creek BLDG	10/1/2010	18	(9.00)	10/01/19	9,508
HVAC	Restrooms - Gymside HVAC	C	Trout Creek BLDG	6/1/2013	15	(9.00)	06/01/19	10,123
Landscaping	Landscaping-Lawns-Ir	C	Trout Creek BLDG	6/1/1993	25	1.00	06/01/19	35,430
Misc Component	Restrooms - Gymside Counters	C	Trout Creek BLDG	6/1/2013	30	(24.00)	06/01/19	10,123
Misc Component	Restrooms - Gymside FF&E	C	Trout Creek BLDG	6/1/2013	15	(9.00)	06/01/19	41,504
Misc Component	Restrooms - Gymside Mirrors	C	Trout Creek BLDG	6/1/2013	10	(4.00)	06/01/19	6,580
Misc Component	Restrooms - Gymside Partitions	C	Trout Creek BLDG	6/1/2013	15	(9.00)	06/01/19	12,148
Misc Component	Stormwater - Containment- Repair	E	Trout Creek BLDG	7/1/2017	1	1.00	07/01/19	2,055

Category	Component	ID	Location	Service Date	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Outdoor Furniture	Playground Furniture & Umbrellas	C	Trout Creek BLDG	6/1/1999	20	0.00	06/01/19	9,920
Paint	Building Painting Exterior	E	Trout Creek BLDG	4/19/2016	4	(1.00)	04/19/19	17,855
Paint	Building Painting Interior (old)	E	Trout Creek BLDG	6/1/2004	14	1.00	06/01/19	10,123
Paint	Restrooms - Gymside Paint	E	Trout Creek BLDG	6/1/2013	15	(9.00)	06/01/19	10,123
Plumbing	Restrooms - Gymside Plumbing & Fixtures	C	Trout Creek BLDG	6/1/2013	10	(4.00)	06/01/19	40,492
Plumbing	Water Fountain and Bottle Filler - 2 -	C	Trout Creek BLDG	6/1/2015	14	(10.00)	06/01/19	6,074
Roofing	Roof Repair - Trout Creek	E	Trout Creek BLDG	7/7/2015	5	(1.00)	07/07/19	10,152
Security	Alarm Detection Control Panel - Trout Creek	C	Trout Creek BLDG	5/10/2017	15	(13.00)	05/10/19	2,627
Shelving	Retail Fixtures	C	Trout Creek BLDG	8/2/2013	10	(4.00)	08/02/19	2,035
Signage	Restrooms - Gymside Signage	C	Trout Creek BLDG	6/1/2013	10	(4.00)	06/01/19	2,025
Signage	Signage - Facility Int and Ext	C	Trout Creek BLDG	9/4/2013	10	(4.00)	09/04/19	7,651
Structural	Building Siding (new)	C	Trout Creek BLDG	8/2/2013	50	(44.00)	08/02/19	76,304
Structural	Concrete Capping Entryway/ADA	C	Trout Creek BLDG	10/1/2012	15	(8.00)	10/01/19	12,779
Structural	Restrooms - Gymside Structural Remodel	C	Trout Creek BLDG	6/1/2013	15	(9.00)	06/01/19	32,393
Tile	Restrooms - Gymside Tile	C	Trout Creek BLDG	6/1/2013	15	(9.00)	06/01/19	80,984
Wall Treatment	Building - Int Trim	C	Trout Creek BLDG	5/1/2013	15	(9.00)	05/01/19	15,146
Window Treatment	Window Screens	C	Trout Creek BLDG	6/1/2015	4	0.00	06/01/19	2,278
Windows	Building Windows - (new)	C	Trout Creek BLDG	8/2/2013	30	(24.00)	08/02/19	45,782
Windows	Restrooms - Gymside Windows	C	Trout Creek BLDG	6/1/2013	15	(9.00)	06/01/19	15,184
Windows	Restrooms - Poolside Windows	C	Trout Creek BLDG	9/15/2016	15	(12.00)	09/15/19	15,315
Windows	Steam Room/Sauna Area - Windows & Trifold Door	C	Trout Creek BLDG	9/15/2016	15	(12.00)	09/15/19	35,736
Decks	Pool Pavers Repairs	E	Trout Creek POOLSPA	9/6/2018	6	(5.0)	09/06/19	15,614
Electrical	Rec Pool - Electrical/FRP Upgrade/Repl	C	Trout Creek POOLSPA	11/15/2014	5	0.0	11/15/19	7,850
Equipment	Chemical Probes (12)	E	Trout Creek POOLSPA	8/9/2018	1	0.0	08/09/19	5,577
Equipment	Contrlr- Chem Spas	C	Trout Creek POOLSPA	2/22/2016	3	0.00	02/21/19	2,952
Outdoor Furniture	Furn Patio Umbr-Stnd	C	Trout Creek POOLSPA	6/1/2013	6	0.00	06/01/19	3,133
Outdoor Furniture	Furniture- Patio no. 1 -Lap-	C	Trout Creek POOLSPA	6/1/2013	6	0.00	06/01/19	27,332
Outdoor Furniture	Furniture- Patio Partial R/R	C	Trout Creek POOLSPA	8/28/2017	2	0.00	08/28/19	15,293
Outdoor Furniture	Furniture- Patio -Rec-	C	Trout Creek POOLSPA	6/1/2013	6	0.00	06/01/19	60,738
Pool/Spa Component	Pool Cover- Rec	C	Trout Creek POOLSPA	8/13/2013	6	0.00	08/13/19	6,627
Pool/Spa Component	Cover Wheel Asmb Lap	C	Trout Creek POOLSPA	6/1/2005	13	1.00	06/01/19	5,061
Pool/Spa Component	Dolphin 2x2 Pool Sweeper	C	Trout Creek POOLSPA	8/28/2017	2	0.00	08/28/19	5,519
Pool/Spa Component	Filter Sand - L- K-Spa	C	Trout Creek POOLSPA	8/28/2017	2	0.00	08/28/19	5,199
Pool/Spa Component	Filter Sand - REC Pool	C	Trout Creek POOLSPA	8/28/2017	2	0.00	08/28/19	5,199
Pool/Spa Component	Filters Sand - Rec- Hdwr Replace	C	Trout Creek POOLSPA	6/1/1999	20	0.00	06/01/19	20,246
Pool/Spa Component	Heat Exchangers - Rec Pool -2 backup-	C	Trout Creek POOLSPA	11/30/2016	3	0.00	11/30/19	5,445
Pool/Spa Component	Heater- Rec Pool -2- Backup	C	Trout Creek POOLSPA	12/7/2016	3	0.00	12/07/19	12,335
Pool/Spa Component	Heater- Rec Pool -4-	C	Trout Creek POOLSPA	1/15/2016	3	0.00	01/14/19	29,589
Pool/Spa Component	Inflatable - WIBIT Aquatrack Elements Partial R/R (A)	C	Trout Creek POOLSPA	7/11/2016	3	0.00	07/11/19	8,125
Pool/Spa Component	Swim Platforms	C	Trout Creek POOLSPA	9/17/2008	10	1.00	09/17/19	7,148

Preliminary Draft - Replacement Reserve Component Updates 2018 - Budget 18'

10/01/2017 - 09/30/2018

3 Year Reserve Study

Facility/Item Name	2018 Reserve Est. Current Replacement Cost	2019 Reserve Est. Current Replacement Cost	Change	Notes
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Prepared by L. Gray on 11/30/17  
Last Modified: 8/16/2018 L. Gray

**Asphalt Maintenance**

*Adjusted replacement costs based on recent estimates.*

*Adjusted Seal cost and replacement cost to reflect added square footage in 2017*

Northwoods Parking Seal & Stripe	11121.00	11730.00	609.00	Adjusted to actual Cost
Forestry Seal & Stripe	15000.00	7668.00	-7332.00	Adjusted to actual Cost
Marina S&S	5742.00	8284.00	2542.00	Adjusted to actual Cost
Marina Pathways Seal	255.00	317.00	62.00	Adjusted to actual Cost
ACAC Seal & Stripe	18640.00	15500.00	-3140.00	Adjusted to actual Cost
GC Parking Stripe	5925.00	1550.00	-4375.00	Adjusted to actual Cost
GC Paths Seal 18 Holes	25000.00	35900.00	10900.00	Adjusted to actual Cost
GC Drvg Rng Pat, Park, Bridge S&S	1787.00	2398.00	611.00	Adjusted to actual Cost
Trout Creek Seal & Stripe	15901.00	18787.00	2886.00	Adjusted to actual Cost
Asphalt Cart Path Repair	10285.00	11440.00	1155.00	Adjusted to actual Cost
Asphalt & Gate at Marina	3500.00	6400.00	2900.00	Adjusted to actual Cost
Maint Yard S&S	11987.00	7602.00	-4385.00	Adjusted to bids - Accel to 2019
Postal Sites Seal - 4 Locations	2305.00	4600.00	2295.00	Adjusted to quotes
Boat Storage R&R	83000.00	110000.00	27000.00	Adjusted to quotes
Boat Storage Acc Rd R&R	13650.00	15000.00	1350.00	Adjusted to quotes
Tennis Acc Rd S&S	6000.00	6200.00	200.00	Adjusted to quotes
Maint Asphalt Repairs	0.00	5000.00	5000.00	Added to study
NWCH Asphalt Repairs	0.00	5000.00	5000.00	Added to study

**Administration**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Risk Mngmnt Ofc Spce	0.00	7500.00	7500.00	11/24/17 - Added component - DP
Comm Dept Ofc Spce	0.00	7500.00	7500.00	2018-1 - Added component - DP
Furniture Banquet Meeting Chairs	3000.00	6000.00	3000.00	2018-2 Adjusted component costs based on quotes - LG
Managerial Desk Replacement	4424.00	8474.00	4050.00	DP Approved
ASO Furniture	0.00	3467.00	3467.00	DP NMEF
HR Office Space Improvements	0.00	3900.00	3900.00	DP Approved
AED Pads & Batteries	0.00	0.00	0.00	Adjusted useful life to 6 yrs
Furniture - Repl Comm Space	0.00	0.00	0.00	Defer to 2023
Mezzanine IT Improvements	0.00	5000.00	5000.00	Component added to study

**Alder Creek Café**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Signage - Amenity - Interior	0.00	2200.00	2200.00	DP-NMEF
Smallware / Flatware	0.00	2000.00	2000.00	Component added to study
China / Glassware	0.00	5000.00	5000.00	Component added to study

**Aquatics**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Contrlr - Chem Kiddy	3744.00	2940.00	-804.00	2018-2 - DP to accelerate and adjust funds
Contrlr - Chem Lap	3698.00	2940.00	-758.00	2018-2 - DP to accelerate and adjust funds
Contrlr - Chem Rec	3744.00	2940.00	-804.00	2018-2 - DP to accelerate and adjust funds
Spectraight UV System - 3 Spas	0.00	7500.00	7500.00	2018-2 - DP - NMEF - LG
Contrlr - Chem Spas	3744.00	2940.00	-804.00	2018 - Adjust to actual cost
Poolslide - Northwoods	0.00	0.00	0.00	Defer to 2024



3 Year Reserve Study

Facility/Item Name	2018 Reserve Est. Current Replacement Cost	2019 Reserve Est. Current Replacement Cost	Change	Notes
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Prepared by L. Gray on 11/30/17  
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**Campground**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Bath House Ext Paint	2500.00	2625.00	125.00	Component deferred and adjusted to reflect bid
Bath House Int Paint	2500.00	2835.00	335.00	Component deferred and adjusted to reflect bid
Plumbing Fixtures Repairs	2000.00	8800.00	6800.00	Component deferred and adjusted to reflect bid

**Chalet House**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Painting	4000.00	4600.00	600.00	2018-3 Defer 1 year and increase based on bids received
Roof Repairs - Torch Down	0.00	5000.00	5000.00	Component added to study
Siding Repairs	0.00	5000.00	5000.00	Component added to study

**Cross Country**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Biathlon Equipment	9200.00	12200.00	3000.00	11/30/17 - Added equipment NMEF - Adjusted useful life from 10 yrs to 6 yrs
Cellphone Booster	0.00	30000.00	30000.00	2018-2 - DP NMEF - LG
Building - Restrooms Flooring	0.00	22280.00	22280.00	Component added to study
Stormwater Containment Repair	0.00	0.00	0.00	Defer to 2019
Groomer - 2005 Prinoth 350 no 114	373852.00	20000.00	-353852.00	Component replaced with new
Groomer - 2018 Pisten Bully 100	0.00	330500.00	330500.00	New Groomer
Curbs & Gutters Repairs	0.00	8000.00	8000.00	Component added to study
Snowmobile - Skandic - 2010 - SM310	15000.00	0.00	-15000.00	Component removed from study
Vehicle No. 021 - DNR	40000.00	2000.00	-38000.00	DNR - 40 yr life
Wayfinding Signage - Supplemental	0.00	3000.00	3000.00	Component added to study
Groomer - Ginzu Groomer No. 1	0.00	0.00	0.00	Deferred to 2020
Biathlon Equipment	12200.00	9000.00	-3200.00	Adjusted cost and life
Door Lock Upgrades & Repairs	0.00	0.00	0.00	Component accelerated to 2019

**Equestrian Center**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Tack Sheds/Cargo Containers Paint	15184.00	7435.00	-7749.00	Adjusted to actual
Tack Sheds/Cargo Containers Repairs	8098.00	3300.00	-4798.00	Adjusted to actual
South Arena Footing	0.00	0.00	0.00	Defer to 2019
Tack Shed Repairs	7600.00	0.00	-7600.00	Removed from study - Duplicate
Toro Workman 2	0.00	0.00	0.00	Accel 2 & split out from list of 3
Round Penn Paddocks footing	0.00	0.00	0.00	Defer to 2020
Feeders	0.00	0.00	0.00	Defer to 2023
Holding Pen Fencing	0.00	0.00	0.00	Defer to 2021
4 Paddocks	0.00	3200.00	3200.00	Added to study

**Forestry**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Water Tank & Sprayer	0.00	12000.00	12000.00	Old component added to study
Chipper Brush Bandit 250xp	42228.00	50520.00	8292.00	Adjusted to actual

Preliminary Draft - Replacement Reserve Component Updates 2018 - Budget 18'

10/01/2017 - 09/30/2018

3 Year Reserve Study				
Facility/Item Name	2018 Reserve Est. Current Replacement Cost	2019 Reserve Est. Current Replacement Cost	Change	Notes

Prepared by L. Gray on 11/30/17  
Last Modified: 8/16/2018 L. Gray

Chipper Brush Bandit 250xp	42055.00	50520.00	8465.00	Adjusted to actual
Gates: Alder Creek / Euer Valley - 2	3900.00	11700.00	7800.00	Adjusted to quotes
Gate: Lower Carpenter Valley	0.00	6000.00	6000.00	Components added to study
Gates: Crabtree Access - 2	0.00	11700.00	11700.00	Components added to study

**General Maintenance**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Signage - Monuments - Updates & Improvements	0.00	2900.00	2900.00	Component added to study
Boat Storage Asphalt R&R	0.00	0.00	0.00	Defer to 2019
Boat Storage Access Rd R&R	0.00	0.00	0.00	Defer to 2019
Mailbox Cluster Repair/Replace	0.00	0.00	0.00	Defer to 2019
Signage Boat & Trailer Spaces	0.00	2000.00	2000.00	Component added to study
Boat & Trailer Storage Fence Repairs	0.00	5000.00	5000.00	Component added to study

**Golf Complex**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Driving Range Mats - Lower Tier	0.00	4400.00	4400.00	2018-1 - NMEF - LG
Pro Shop Paint & Repairs	2200.00	4000.00	1800.00	Adjusted to Actual
Pro Shop Carpet	2500.00	7750.00	5250.00	Adjusted to Actual

**Golf Course Maintenance**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Fuel Tank Cleaning	0.00	6120.00	6120.00	2018-02 - Component added to study per DP 2017-10 - LG
Hole #5 Drainage Repairs	0.00	9571.00	9571.00	2018-02 - Component added to study per DP 2018-02 - LG
Mower Walk Behind (9) Broken out individually	90000.00	101691.00	11691.00	2018-7 Components split up individually
Toro Workman HD XD	56000.00	60618.00	4618.00	Accel and split in 1/2 for 2 separate Toros
Roller Greens Turfs -3-	6900.00	17844.00	10944.00	Accel to 2019
Tee Markers	3675.00	5488.00	1813.00	Accel to 2019 & increase
Broyhill Greens Keeper	3549.00	4729.00	1180.00	Adjusted component cost - Defer to 2019
Sand Seed Buckets	2000.00	10236.00	8236.00	Adjusted component cost - Defer to 2019
Fairways/Rough Agency & Construction Costs	139542.00	587000.00	447458.00	Accel to 2019 & increase

**IT**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Lodge/Golf IT Closet A/C Unit	0.00	7236.00	7236.00	Component added to study - LG
Zendesk - Member Services	0.00	11820.00	11820.00	Component added to study - LG
LPMS - Risk - Case Management	0.00	6780.00	6780.00	Component added per NMEF - LG / deferred to 2019
Digital Signs - DHSki 2 - ACC' 1	0.00	5700.00	5700.00	Component added to study - LG
IT Wiring Upgrades	0.00	5000.00	5000.00	Component added to study - LG
ConnectWise Automate Replaces Solar Winds	3123.00	7110.00	3987.00	Component updated to be annual expense
Laptop & Printer - Risk & ASO	0.00	2000.00	2000.00	Component added to study - LG
Unitrends Software	0.00	6000.00	6000.00	Component added to study - LG
Security Video Systems	31823.00	23723.00	-8100.00	Accel portion to 2018
Kronos Software Upgrade	25000.00	0.00	-25000.00	Removed from Study
VMWare Maintenance	0.00	0.00	0.00	Adjusted life to 4 years
Service Microsoft 365 License	29000.00	33500.00	4500.00	Adjusted to actual
ACAC AV/Data Server Cabinet	0.00	0.00	0.00	Defer to 2020

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Facility/Item Name	3 Year Reserve Study			Change	Notes
	2018 Reserve Est.	2019 Reserve Est.			
	Current Replacement Cost	Current Replacement Cost			

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Ntwrk Softwr - W SQL Ser Lic	0.00	0.00	0.00	Defer to 2020
Workgroup Printer - ACCTNG	0.00	0.00	0.00	Defer to 2020
VMWare Maintenance	0.00	0.00	0.00	Defer to 2021
Ntwrk Softwr- Imaging	3262.00	0.00	-3262.00	Removed from Study
Cell Phone / Supplemental	0.00	2000.00	2000.00	Component added to study - LG

**Maintenance**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Tire Chains Loader HE102	0.00	5500.00	5500.00	2017-09 - Component added to study - LG
Fuel Tank Cleaning	0.00	7500.00	7500.00	2017-10 - Component added to study per DP - LG
Maint Yard Sand-Oil Separator Cleaning	0.00	9826.00	9826.00	2017-11 - Component added to study per DP - LG
Plow Blade - Loader	21046.00	23102.00	2056.00	2018-1 Adjusted to DP - LG
Fence Repairs	0.00	0.00	0.00	Defer to 2019
Building Flooring - Epoxy	3667.00	20500.00	16833.00	2018-8 Adjusted component costs
Vehicle Maint Bay Flooring	0.00	21500.00	21500.00	Component added to study
Fuel Tanks	36492.00	47500.00	11008.00	Adjusted to quotes
Tire Chains Ldr No HE102	5500.00	7800.00	2300.00	Adjusted to quotes
Snap On Software Upgrade	1108.00	2000.00	892.00	Adjusted to minimum
Tool Inventory	5000.00	2000.00	-3000.00	Adjusted and decreased life

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**Marina**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Range	3500.00	10245.00	6745.00	Adjusted cost per bid
Intelliturf	0.00	30000.00	30000.00	NMEF - Combined prior years
Gate & Asphalt	0.00	6272.00	6272.00	NMEF - Combined prior years
Sailboat Getaway Rigs	0.00	0.00	0.00	Defer to 2019
Sailboat Wave Rigs	0.00	0.00	0.00	Defer to 2019
Beach Repairs	0.00	0.00	0.00	Annual
Furniture Beach Repairs	0.00	0.00	0.00	Deferred to 2022
Swim Platform Repairs	0.00	2000.00	2000.00	Component added to study
Garbage Enclosure Repairs	0.00	2000.00	2000.00	Component added to study
Storage Shed Repairs	0.00	2000.00	2000.00	Component added to study
All Terrain Wheelchair	0.00	0.00	0.00	Deferred to 2021
Pool-Waterfall-Pond	0.00	0.00	0.00	Deferred to 2021
Building Siding	0.00	0.00	0.00	Deferred to 2030
Fence Repairs	5090.00	2000.00	-3090.00	Adjusted life and cost
Furniture Deck	60811.00	0.00	-60811.00	Removed from study because replaced with Tables-Picnic
Landscape Repairs	0.00	8000.00	8000.00	Component added to study
Wibits	5979.00	2000.00	-3979.00	Adjust and update to 2 year life
Lawn	0.00	0.00	0.00	Defer to 2020
Deck	0.00	0.00	0.00	Defer to 2022

**No. Woods Pool/Bldg.**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Contrlr - Chem NWDS Pool	0.00	2940.00	2940.00	2018-2 - DP to accelerate and adjust funds - component added
Patio Furniture R/R	0.00			

3 Year Reserve Study

Facility/Item Name	2018 Reserve Est. Current Replacement Cost	2019 Reserve Est. Current Replacement Cost	Change	Notes
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**NWDS**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Air Compressor - Sprinkler System	0.00	0.00	0.00	Defer to 2019
HVAC - Mezzanine	0.00	6400.00	6400.00	NMEF

**NWds Restnt/Lounge**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Pizza Oven Conveyor #1	6059.00	6870.00	811.00	2018-2 DP to adjust component cost
Pizza Oven Conveyor #2	6000.00	6870.00	870.00	Adjusted to actual
Pizza Oven Conveyor #3	6000.00	6870.00	870.00	Adjusted to actual
Portable Fryer Filtration	0.00	3141.00	3141.00	DP NMEF
Servers Station Tile & Paint Repairs	0.00	2100.00	2100.00	DP Approved
Kegerator	2700.00	2000.00	-700.00	DP Approved
Signage - Complex	2000.00	2200.00	200.00	DP Approved
Fryer - Gas 1	0.00	3990.00	3990.00	Component split in 1/2 - Defer to 2019
Kitchen Flooring	0.00	20000.00	20000.00	Component added to study

**Recreation**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Bocce Courts Repairs	0.00	0.00	0.00	Defer to 2019
Snowplay ADA Ramp, Stairs, Walkway Repairs	5000.00	10000.00	5000.00	Increased budget to recent quotes

**Ski Area Rentl/Rtl**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Rental Equipment	97150.00	0.00	-97150.00	Removed from study
Demo Skis A	0.00	10097.00	10097.00	Component added to study with a 5 year life cycle
Demo Skis B	0.00	10287.00	10287.00	Component added to study with a 5 year life cycle
Demo Skis C	0.00	10609.00	10609.00	Component added to study with a 5 year life cycle
Demo Skis D	0.00	10865.00	10865.00	Component added to study with a 5 year life cycle
Demo Skis E	0.00	10953.00	10953.00	Component added to study with a 5 year life cycle
Ski Boots A	0.00	12741.00	12741.00	Component added to study with a 5 year life cycle
Ski Boots B	0.00	17623.00	17623.00	Component added to study with a 5 year life cycle
Ski Boots C	0.00	10041.00	10041.00	Component added to study with a 5 year life cycle
Ski Boots D	0.00	27420.00	27420.00	Component added to study with a 5 year life cycle
Ski Boots E	0.00	14735.00	14735.00	Component added to study with a 5 year life cycle
AD Skis & Bindings A	0.00	15866.00	15866.00	Component added to study with a 5 year life cycle
AD Skis & Bindings B	0.00	16137.00	16137.00	Component added to study with a 5 year life cycle
AD Skis & Bindings C	0.00	11114.00	11114.00	Component added to study with a 5 year life cycle
AD Skis & Bindings D	0.00	22764.00	22764.00	Component added to study with a 5 year life cycle
AD Skis & Bindings E	0.00	23863.00	23863.00	Component added to study with a 5 year life cycle
Child Skis & Bindings A	0.00	9646.00	9646.00	Component added to study with a 5 year life cycle
Child Skis & Bindings B	0.00	6540.00	6540.00	Component added to study with a 5 year life cycle
Child Skis & Bindings C	0.00	6757.00	6757.00	Component added to study with a 5 year life cycle
Child Skis & Bindings D	0.00	13839.00	13839.00	Component added to study with a 5 year life cycle
Child Skis & Bindings E	0.00	8841.00	8841.00	Component added to study with a 5 year life cycle
Poles A	0.00	4063.00	4063.00	Component added to study with a 5 year life cycle
Poles B	0.00	4132.00	4132.00	Component added to study with a 5 year life cycle

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3 Year Reserve Study

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Poles C	0.00	2000.00	2000.00	Component added to study with a 5 year life cycle
Poles D	0.00	2000.00	2000.00	Component added to study with a 5 year life cycle
Poles E	0.00	2282.00	2282.00	Component added to study with a 5 year life cycle
Snowboards A	0.00	9316.00	9316.00	Component added to study with a 5 year life cycle
Snowboards B	0.00	9474.00	9474.00	Component added to study with a 5 year life cycle
Snowboards C	0.00	3915.00	3915.00	Component added to study with a 5 year life cycle
Snowboards D	0.00	4010.00	4010.00	Component added to study with a 5 year life cycle
Snowboards E	0.00	10693.00	10693.00	Component added to study with a 5 year life cycle
Snowboard Boots A	0.00	5145.00	5145.00	Component added to study with a 5 year life cycle
Snowboard Boots B	0.00	6540.00	6540.00	Component added to study with a 5 year life cycle
Snowboard Boots C	0.00	2703.00	2703.00	Component added to study with a 5 year life cycle
Snowboard Boots D	0.00	2768.00	2768.00	Component added to study with a 5 year life cycle
Snowboard Boots E	0.00	7498.00	7498.00	Component added to study with a 5 year life cycle
Snowboard Bindings A	0.00	16347.00	16347.00	Component added to study with a 5 year life cycle
Snowboard Bindings B	0.00	16626.00	16626.00	Component added to study with a 5 year life cycle
Snowboard Bindings C	0.00	3435.00	3435.00	Component added to study with a 5 year life cycle
Snowboard Bindings D	0.00	3518.00	3518.00	Component added to study with a 5 year life cycle
Snowboard Bindings E	0.00	9454.00	9454.00	Component added to study with a 5 year life cycle
Helmets	0.00	40415.00	40415.00	Component added to study with a 3 year life cycle


Ski Area/Mtn. Ops

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Bus Flooring Repairs - Bus 140	0.00	10000.00	10000.00	DP - 1/4/18 - Component added
Bus Flooring Repairs - Bus 142	0.00	10000.00	10000.00	DP - 1/4/18 - Component added
Bus 140 - Seat Belts	0.00	3425.00	3425.00	DP - 1/4/18 - Component added
Bar built in cabinets	0.00	3000.00	3000.00	Component added to study for DHSki project - 2022
Bar Countertops	0.00	8000.00	8000.00	Component added to study for DHSki project - 2022
Building Trim/Int Wainscoat	0.00	25000.00	25000.00	Component added to study for DHSki project - 2022
Restroom Sinks Cabinet Storage	0.00	2850.00	2850.00	Component added to study for DHSki project - 2022
Retail Display Cabinet - Fixtures	0.00	6500.00	6500.00	Component added to study for DHSki project - 2022
Slatwall - Retail	0.00	4075.00	4075.00	Component added to study for DHSki project - 2022
Rental - Tune room cabinets	0.00	5900.00	5900.00	Component added to study for DHSki project - 2022
Rental - Tune room countertops	0.00	5100.00	5100.00	Component added to study for DHSki project - 2022
DSL Bldg Main Electrical Distribution Panel	0.00	50000.00	50000.00	Component added to study for DHSki project - 2022
Building - Kitchen flooring	0.00	7200.00	7200.00	Component added to study for DHSki project - 2022
Building - Restroom Flooring	0.00	8500.00	8500.00	Component added to study for DHSki project - 2022
Lockers - Coin op - Rental	0.00	25000.00	25000.00	Component added to study for DHSki project - 2022
Bar Tables - Chairs - Bar Stools	0.00	8200.00	8200.00	Component added to study for DHSki project - 2022
Cafeteria - Tables - Chairs	0.00	18998.00	18998.00	Component added to study for DHSki project - 2022
Furniture - Office Furniture	0.00	14182.00	14182.00	Component added to study for DHSki project - 2022
Bar - Hand wash sink	0.00	2100.00	2100.00	Component added to study for DHSki project - 2022
Bar - Triple Sink	0.00	2500.00	2500.00	Component added to study for DHSki project - 2022
Kitchen - Hand wash sink	0.00	2100.00	2100.00	Component added to study for DHSki project - 2022
Kitchen - Prep Sink	0.00	2400.00	2400.00	Component added to study for DHSki project - 2022
Kitchen - Stainless Shelving	0.00	2300.00	2300.00	Component added to study for DHSki project - 2022
Kitchen - Triple sink	0.00	2500.00	2500.00	Component added to study for DHSki project - 2022
Kitchen - Bar FF&E	0.00	48500.00	48500.00	Component added to study for DHSki project - 2022
Fire Pit Tables - Patio (2)	0.00	4950.00	4950.00	Component added to study for DHSki project - 2022
DSL Acc Rd 45%	3607.00	4613.00	1006.00	Adjusted to 2019
DSL Lower 500	0.00	0.00	0.00	Adjusted to 2019
DSL Fire Lane	1850.00	5300.00	3450.00	Adjusted to 2019
DSL Asphalt Repairs	0	10000	10000.00	Added to study
Bollards & Chains	0	7447	7447.00	NMEF
Safety Stanchions	0.00	2500.00	2500.00	DP - NMEF

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3 Year Reserve Study

Facility/Item Name	2018 Reserve Est. Current Replacement Cost	2019 Reserve Est. Current Replacement Cost	Change	Notes
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400 Amp Breaker - Snowmaking	0.00	4066.00	4066.00	DP - Accel
Snowblower 1	3138.00	3280.00	142.00	Adjusted to actual
Snowblower 2	3138.00	3280.00	142.00	Adjusted to actual
Bathroom Partitions Downstairs	0.00	0.00	0.00	Defer to 2022
Furniture - Outdoor Lounge	0.00	0.00	0.00	Defer to 2022
Groomer Prinoth 2010 to Groomer Pisten Bully 2018	397450.00	371500.00	-25950.00	Replaced old Groomer
Trail Maintenance 2019 Only	28700.00	39379.00	10679.00	Deferred a portion of 2018 Trail Maintenance to 2019 Trail Maintenance
DSL Building Lighting	26000.00	50000.00	24000.00	Adjusted to actual
Bathroom FF&E	50000.00	80000.00	30000.00	Adjusted to actual
Exterior Handrails and Metal Stairs	10000.00	50000.00	40000.00	Adjusted to actual
Signage - Supplemental	0.00	5000.00	5000.00	Added to study
Oil Interceptor	0.00	3500.00	3500.00	Added to study
Transfer Switch - Electrical	0.00	10000.00	10000.00	Added to study

Ski Area - Lift Maintenance

Adjusted replacement costs based on recent estimates.

Adjusted line items to reflect 2017 Reserve and NMEFF purchases

Eagle Rock Grips	0.00	0.00	0.00	Adjusted to annual life
Snowbird Control Panel Low volt	18829.00	23472.00	4643.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Main Electrical Shutoff	4087.00	5095.00	1008.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Haul Rope	41423.00	51638.00	10215.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird - Chairs	134437.00	167590.00	33153.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Aux Motor	25105.00	31296.00	6191.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Bullwheel	314824.00	392462.00	77638.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Chair Pads	5705.00	7112.00	1407.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Drive	18829.00	23472.00	4643.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Gear Box	42683.00	53209.00	10526.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Lift Boom Fabr	6276.00	7824.00	1548.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Lift Shacks	62302.00	77666.00	15364.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Lift Towers	728043.00	907585.00	179542.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Sheaves	12552.00	15648.00	3096.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Tower Bushings	38219.00	47644.00	9425.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Tower Pads	5341.00	6658.00	1317.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Drive Motor Rebuild	4541.00	5661.00	1120.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Drive Repairs	2008.00	2503.00	495.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Roof Siding Lift Shacks	28871.00	35991.00	7120.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Snowbird Motor Room - Structural Repairs	6276.00	7824.00	1548.00	Increase to allocate \$370,000 to Snowbird Chair Replacement
Rhino Utility Vehicle 2008	14000.00	18000.00	4000.00	Defer to 2019, increase to actual
Eagle Rock Chair Pads	11742.00	16000.00	4258.00	Defer to 2019, increase to actual
Eagle Rock Communication Lines Repairs	0.00	0.00	0.00	Defer to 2020
Lift Ladder - Ladder Safety	0.00	0.00	0.00	Defer to 2022
Eagle Lift CAT D10 Fin Drive	0.00	0.00	0.00	Defer to 2020
Eagle Rock Tower Bushings	0.00	0.00	0.00	Defer to 2020
Sun Kids Electric Motor: MC	0.00	0.00	0.00	Defer to 2020
Tower Painting	17725.00	20000.00	2275.00	Adjusted to actual
Haul Rope Splice - Eagle Rock	0.00	12000.00	12000.00	Added to study
Haul Rope Splice - Snowbird	0.00	12000.00	12000.00	Added to study

Ski Area - Vehicle Maintenance

Adjusted replacement costs based on recent estimates.

Adjusted line items to reflect 2017 Reserve and NMEFF purchases

Building/Fence Stain - Top Shop	9000.00	15000.00	6000.00	Adjusted to current pricing
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**3 Year Reserve Study**

Facility/Item Name	2018 Reserve Est. Current Replacement Cost	2019 Reserve Est. Current Replacement Cost	Change	Notes
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**Snowplay**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Groomer PB 126	50000.00	20000.00	-30000.00	Adjusted life to 2022 and budget
Snowshoes	3000.00	0.00	-3000.00	Removed from study
Snowplay Fencing	0.00	0.00	0.00	Accel to 2019
Snowplay Firepits	0.00	0.00	0.00	Accel to 2019

**Tennis Complex**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Handrails for ADA Ramp	0.00	35563.00	35563.00	2018-5 Component added per estimate to replace
Outdoor Patio & Deck Furniture Repairs	0.00	3000.00	3000.00	Component added to study
Furniture Lounge	0.00	0.00	0.00	Accel to 2019
Window Coverings	3941.00	2500.00	-1441.00	Accel to 2018
Tennis Court Resurfacing 1-2-3	19000.00	28000.00	9000.00	Adjusted to quotes
Tennis Court Resurfacing 4-5-6	18200.00	28000.00	9800.00	Adjusted to quotes
Tennis Court Resurfacing 7-8-9	16527.00	28000.00	11473.00	Adjusted to quotes
Tennis Court Resurfacing 10-11	10000.00	18700.00	8700.00	Adjusted to quotes
Tennis Court Resurfacing Pickleball	10000.00	18700.00	8700.00	Adjusted to quotes
Furniture Patio Umbrellas	2000.00	3000.00	1000.00	Adjusted to actual
Perimeter Fence Repairs	0.00	0.00	0.00	Defer to 2019
Water Fountain/Bottle Filler - Utility Sink	0.00	3000.00	3000.00	NMEF
Court Resurface Pickleball	14000.00	18700.00	4700.00	Adjusted to quotes
Ice Machine	0.00	0.00	0.00	Defer to 2020
Cabinet Repairs	0.00	2000.00	2000.00	Component added to study

**The Lodge**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Concrete Repairs	6500.00	10000.00	3500.00	2018-3 Accelerate 2 years to 2019 and increase
Deck - Pavers - Repairs	0.00	8000.00	8000.00	2018-5 Component added to study
Paint - Exterior Deck & Railing	0.00	2100.00	2100.00	2018-5 Component added to study
Deck - Pavers - Grotto and Walkway	0.00	0.00	0.00	Accel to 2019
Tent - 40x80	48000.00	65000.00	17000.00	2018-4 Accel Component
Dining Room Chairs - 60	0.00	0.00	0.00	Defer to 2020
Grotto Tables -7	0.00	0.00	0.00	Defer to 2020
Lobby Entry Furniture - 4	0.00	0.00	0.00	Defer to 2020
Bar Stools	0.00	0.00	0.00	Accel to 2019
Deck Chairs	0.00	0.00	0.00	Accel to 2019
Deck Tables	0.00	0.00	0.00	Accel to 2019
Landscaping - Supplemental	0.00	7000.00	7000.00	Added to study

**Trails**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Trail - Nature Loop - Interpretive Signage	0.00	0.00	0.00	2018-2 - Defer 1 year to 2020
Trail - Trout Creek Trailhead Remodel - Const	0.00	0.00	0.00	2018-2 - Defer 1 year to 2019
4x4 S/S - Ranger Crew utility vehicle	0.00	15204.00	15204.00	2018-2 - NMEF - LG
4x4 S/S - Attachments	0.00	3000.00	3000.00	NMEF
Phone App - Summer Trail Map	0.00	5000.00	5000.00	NMEF
Trails Master Plan	0.00	0.00	0.00	Accel to 2019

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Water Tank & Sprayer	0.00	2000.00	2000.00	2018-DP NMEF
Glacier Way Parking R&R	0.00	0.00	0.00	Defer to 2020
Trail - Glacier Way Trailhead Remodel - Parking - Const	0.00	0.00	0.00	Defer to 2019
Wildland Perimeter Fencing	0.00	0.00	0.00	Defer to 2020
Wildland Perimeter Fencing Repairs	0.00	0.00	0.00	Defer to 2019
Tool Inventory - Trails	0.00	0.00	0.00	Adjusted life from 5 to 2 years
Trail 6-7 Repair	10000.00	40808.00	30808.00	Defer to 2019 and increase budget
Trail 7-12 Repair	0.00	0.00	0.00	Defer to 2019
Trail 7-8 Repair	25000.00	35707.00	10707.00	Defer to 2019 and increase budget
Trail - Nature Loop Bridge Repair	20000.00	47600.00	27600.00	Increase budget
Trail - Euer Valley - Coyote Creek Crossing - Const	0.00	0.00	0.00	Defer to 2020
Trail - Euer Valley - Coyote Creek Crossing - Soft Costs	0.00	35000.00	35000.00	Component added to study
Trail - Glacier Way Trailhead Remodel - Parking - Soft Costs	0.00	15000.00	15000.00	Component added to study
Trail - Trout Creek Trailhead Remodel - Soft Costs	0.00	20000.00	20000.00	Component added to study
Trail - Euer Valley Equestrian Trail Repair - Construction	3000.00	6000.00	3000.00	Increase budget
Trail 46 Remodel Schussing Crossing - Soft Costs	0.00	5000.00	5000.00	Component added to study
Trail 27-28 Repair	1000.00	2000.00	1000.00	Increase budget
Trail Repair / Improvement	7359.00	20000.00	12641.00	Increase budget
Tools Inventory - Trails	2544.00	3200.00	656.00	Increase budget to estimates

Prepared by L. Gray on 11/30/17  
Last Modified: 8/16/2018 L. Gray

**Trout Creek Rec Ctr**

*Adjusted replacement costs based on recent estimates.*

*Adjusted line items to reflect 2017 Reserve and NMEFF purchases*

Fire Alarm System Panel - Trout Creek	0.00	2500.00	2500.00	2017-10-24 Component added to study per DP - LG
Exercise Equip - Recumbent Bike 1	0.00	0.00	0.00	Defer 1 year to 2019
AMT Precor - 2	17685.00	14146.00	-3539.00	Accel to 3 yrs
Marco Polo - Shade Cover	0.00	5000.00	5000.00	NMEF
Cantelever Umbrellas - 5	0.00	5500.00	5500.00	DP - NMEF
100 Gal WH	0.00	6000.00	6000.00	Component added to study after repairs
Inflatable Wibit A	10700.00	8000.00	-2700.00	Adjusted to actual
Snowblower	3725.00	3280.00	-445.00	Adjusted to actual
Exercise Equip - Strength	0.00	0.00	0.00	Defer 1 year to 2019
Exercise Equip - Treadmills	0.00	0.00	0.00	Defer 1 year to 2019
Exercise Equip - Upright Bicycles	0.00	0.00	0.00	Defer 1 year to 2019
TCRC Pool Cover Wheel Assembly Lap Pool	0.00	0.00	0.00	Defer 1 year to 2019
Asphalt Trout Creek R-R	0.00	0.00	0.00	Defer to 2020
Concrete Curb Repairs	0.00	0.00	0.00	Defer 1 year to 2019
Court S-S Basketball & Path	0.00	0.00	0.00	Defer 1 year to 2019
Audio System - PA System	0.00	0.00	0.00	Defer 1 year to 2019
Building Doors - Exterior - 7	0.00	0.00	0.00	Defer 1 year to 2019
Building Doors - Interior - 7	0.00	0.00	0.00	Defer 1 year to 2019
Door Safety Upgrades	0.00	0.00	0.00	Defer 1 year to 2019
Restroom Gymside Doors	0.00	0.00	0.00	Defer 1 year to 2019
Building Lighting	0.00	0.00	0.00	Defer 1 year to 2019
Parking Lot Post Lamps 10	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside Lighting & Electrical	0.00	0.00	0.00	Defer 1 year to 2019
Storage Shed	0.00	0.00	0.00	Defer 1 year to 2019
Fence Repairs	0.00	0.00	0.00	Defer 1 year to 2019
Windscreen Fencing	0.00	0.00	0.00	Defer 1 year to 2019
Carpet Trout Crk - Kids Club, Office, Break Rooms	0.00	0.00	0.00	Defer 1 year to 2019
Flooring - Aerobic Room - Refinish	0.00	0.00	0.00	Defer 1 year to 2019
Flooring - Mateflex	0.00	0.00	0.00	Defer 1 year to 2019
Lobby - Hallway Flooring	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside Epoxy Flooring	0.00	0.00	0.00	Defer 1 year to 2019
Furniture - Lounge	0.00	0.00	0.00	Defer 1 year to 2019



Preliminary Draft - Replacement Reserve Component Updates 2018 - Budget 18'

10/01/2017 - 09/30/2018

3 Year Reserve Study				
Facility/Item Name	2018 Reserve Est. Current Replacement Cost	2019 Reserve Est. Current Replacement Cost	Change	Notes

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Office Furniture	0.00	0.00	0.00	Defer 1 year to 2019
HVAC	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside HVAC	0.00	0.00	0.00	Defer 1 year to 2019
Landscaping - Lawns - LR	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside Counters	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside FF&E	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside Mirrors	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside Partitions	0.00	0.00	0.00	Defer 1 year to 2019
Building Painting Exterior	0.00	0.00	0.00	Defer 1 year to 2019
Building Painting Interior (Old)	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside Paint	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside Plumbing & Fixtures	0.00	0.00	0.00	Defer 1 year to 2019
Water Fountain & Bottle Filler - 2	0.00	0.00	0.00	Defer 1 year to 2019
Roof Repair - Trout Creek	0.00	0.00	0.00	Defer 1 year to 2019
Alarm Detection Control Panel - Trout Creek	0.00	0.00	0.00	Defer 1 year to 2019
Retail Fixtures	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside Signage	0.00	0.00	0.00	Defer 1 year to 2019
Signage - Facility Int & Ext	0.00	0.00	0.00	Defer 1 year to 2019
Building Siding (New)	0.00	0.00	0.00	Defer 1 year to 2019
Concrete Capping Entryway / ADA	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside Structural Remodel	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside Tile	0.00	0.00	0.00	Defer 1 year to 2019
Building Int Trim	0.00	0.00	0.00	Defer 1 year to 2019
Window Screens	0.00	0.00	0.00	Defer 1 year to 2019
Building Windows (New)	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Gymside Windows	0.00	0.00	0.00	Defer 1 year to 2019
Restrooms - Poolside Windows	0.00	0.00	0.00	Defer 1 year to 2019
Steam Room/Sauna Area - Windows & Trifold Door	0.00	0.00	0.00	Defer 1 year to 2019

Vehicle Fleet

Adjusted replacement costs based on recent estimates.

Adjusted line items to reflect 2017 Reserve and NMEFF purchases

Ford No 128	48500.00	2000.00	-46500.00	Truck replaced in 2018 - Leave on schedule at minimum Component Cost
Ford No 136	49664.00	2000.00	-47664.00	Truck replaced in 2018 - Leave on schedule at minimum Component Cost
Ford F150 - 2018 - Maintenance	0.00	49664.00	49664.00	New Vehicle
Ford F150 - 2018 - Forestry	0.00	48500.00	48500.00	New Vehicle
Ford No 3	0.00	2000.00	2000.00	Vehicle - DNR added to study 40 yr life
Ford No 8	0.00	2000.00	2000.00	Vehicle - DNR added to study 40 yr life
Ford No 21	0.00	2000.00	2000.00	Vehicle - DNR added to study 40 yr life
Ford No 52	0.00	2000.00	2000.00	Vehicle - DNR added to study 40 yr life
Ford No 55	0.00	2000.00	2000.00	Vehicle - DNR added to study 40 yr life
Ford No 56	0.00	2000.00	2000.00	Vehicle - DNR added to study 40 yr life
Ford No 106	0.00	2000.00	2000.00	Vehicle - DNR added to study 40 yr life
Ford No 107	0.00	2000.00	2000.00	Vehicle - DNR added to study 40 yr life
Ford No 116	0.00	2000.00	2000.00	Vehicle - DNR added to study 40 yr life
International No 138	0.00	70000.00	70000.00	Intl Water Truck not on list

Winter Food/Beverage

Adjusted replacement costs based on recent estimates.

Adjusted line items to reflect 2017 Reserve and NMEFF purchases

Deck BBQ Cabinets & Counter	2025.00	6004.00	3979.00	11/30/2017 - Adjusted to actual price
Appliance - BBQ - Deck	3500.00	5630.00	2130.00	11/30/2017 - Adjusted to actual price
Appliance - Pitco Deep Fryer #2	0.00	4000.00	4000.00	2018-Q2 - Added 2nd existing fryer to component list
Range	3350.00	10245.00	6895.00	DP Approved

Preliminary Draft - Replacement Reserve Component Updates 2018 - Budget 18'

10/01/2017 - 09/30/2018

3 Year Reserve Study

Facility/Item Name	2018 Reserve Est.	2019 Reserve Est.	Change	Notes
	Current	Current		
	Replacement Cost	Replacement Cost		

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Last Modified: 8/16/2018 L. Gray


**DRAFT TOTAL CHANGES 2018** \$ 2,351,686.00