

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



Operating Fund – Members equity surplus

- **Surplus primary driver:** positive 2017 NOR results to Budget of \$1.2 million *Cannot count revenue twice.*
- Transfers made in 2017 (due to past year's positive results to Budget) - \$3.3 Million
 - \$1,500,000 to Replacement Reserve Fund (snowbird lift accelerated to 2018)
 - \$1,800,000 to Development Fund (savings for DHSki building replacement)
- Currently YTD August NOR is unfavorable \$140,000
- Which places ME balance at \$2.15 million
- Minimum \$500,000 balance, per policy
- Currently ME is above target 10% of B18 Revenues or \$1,246,000 by \$905,000
- Currently ME is above target 10% of ~B19 Revenues or ~\$1,443,000 by \$707,000
- **Options –**
 - **Make no transfers in 2018, hold in Operating Fund, Review mid-2019**
 - **IN THIS DRAFT - IN 2018, transfer \$500,000 to Replacement Reserve Fund and \$0 to Development Fund. Retaining \$207,000 in OPFund as additional contingency**
 - **Other** _____



2019 Budget – Replacement Reserve Fund

	2018 Budget	2019 Budget 10/19/2018 draft	2019 Budget Scenario 2
Operating Fund Transfer IN	<i>if made in 2018</i>	500,000	700,000
Beginning Balance (A)	\$ 10,006,000	9,900,000	10,100,000
<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	56,220,996	56,220,996
Fully Funded study value (B)	30,846,974	35,625,001	35,625,001
ratio to CRC	61%	63%	63%
Percent Funded (A/B)	32.4%	27.8%	28.4%
			<i>Transfer \$0 - 26.4%</i>

[G15.2] Resolution 2013-3, Replacement Reserve Fund - policy establishes a target % funded minimum of 25%

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.



2019 Budget – Replacement Reserve Fund

Resolution 2013-3, Replacement Reserve Fund Minimum Balance Test

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>	
WITH TRANSFER Forecasted Balance 12/31/2018	\$ 9,900,000	<i>above policy Minimum</i>
Forecasted Balance 12/31/2019, per 2019 Budget Draft	\$ 9,620,000	<i>above policy Minimum</i>

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



2019 Budget – Replacement Reserve Fund

	2018 Budget	2018 Forecast	2019 Budget 10/19/2018 draft
(F) Beginning Balance	\$ 10,006,000	\$ 10,238,311	\$ 9,900,000 w/ trf in'18
Assessment Contribution	4,013,000 \$620/o	4,013,000 \$620/o	4,661,000 \$710/o
Operating Fund Transfer IN	-	500,000	
Expenditures	(6,354,000)	(5,055,311)	(5,117,000) ←
Disposal of Assets proceeds	30,000	30,000	30,000
Interest Income/BDExp/Taxes	131,000	174,000	146,000
Budget YE Balance	\$ 7,826,000	\$ 9,900,000	\$ 9,620,000

\$5.1 Million Spend includes:
 \$500,000 Golf Course remodel
 \$869,000 Trout remodel
 \$500,000 Facility deficiencies
 \$3.248m all other

Refer to section **G05** for 2019 Spend details, reserve 30 yr summary2 and reserve study updates made since 2018 budget cycle

Refer to section **G06** for 30 year detail by Component

(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.

Budget Workshop 10/19/2018

2019 Budget – Replacement Reserve Study – 30 yr Summary - 10/19/2018 draft



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

Number of units, 1/1/2019	6,473
Annual capital assessment, 1/1/2019	\$ 4,659,093
Average CY assessment/unit interest	\$ 720
Average increase/unit interest	\$ 100
Inflation rate	3.00%
Interest rate on investments	2.00%
Tax rate on investment income	8.00%
Capital contingency rate	0.00%

Year	Annual Percent Change to Capital / Reserve Assessment	Capital / Reserve Account Beginning Balance	Expired Useful Life of Components Expressed in Dollars aka "Fully Funded"	Percent Ratio of Fully Funded Value to Capital / Reserve Balance	Annual Dollar Change to Capital / Reserve Assessments	Annual Member Capital / Reserve Assessment	Annual Avg. Capital / Reserve Assessment / Unit interest	Change in Avg. Annual Capital / Reserve Assessment / Unit interest	Monthly Avg. Capital / Reserve Assessment / Unit interest	Change in Avg. Monthly Capital / Reserve Assessment / Unit interest	Estimated Interest, Net of Tax	Annual Expenditures	Capital Contingency	Ending Balance
1/1/2019	16.10%	9,900,000	35,625,001	27.79%	646,093	4,659,093	720	100	60	8	177,946	(5,117,110)	-	9,619,930
1/1/2020	4.00%	9,619,930	35,817,271	26.86%	186,364	4,845,457	749	29	62	2	158,965	(6,806,461)	-	7,817,891
1/1/2021	4.00%	7,817,891	36,069,274	21.67%	193,818	5,039,275	779	30	65	2	151,885	(4,165,855)	-	8,843,195
1/1/2022	4.00%	8,843,195	38,701,373	22.85%	201,571	5,240,846	810	31	67	3	154,546	(6,128,722)	-	8,109,865
1/1/2023	4.00%	8,109,865	39,131,103	20.72%	209,634	5,450,480	842	32	70	3	160,879	(4,183,379)	-	9,537,845
1/1/2024	4.00%	9,537,845	41,543,618	22.96%	218,019	5,668,499	876	34	73	3	190,020	(4,089,789)	-	11,306,575
1/1/2025	4.00%	11,306,575	43,993,619	25.70%	226,740	5,895,239	911	35	76	3	196,444	(7,155,755)	-	10,242,503
1/1/2026	4.00%	10,242,503	43,444,382	23.58%	235,810	6,131,049	947	36	79	3	195,888	(5,323,853)	-	11,245,587
1/1/2027	4.00%	11,245,587	45,333,099	24.81%	245,242	6,376,290	985	38	82	3	209,299	(6,117,539)	-	11,713,638
1/1/2028	4.00%	11,713,638	46,581,818	25.15%	255,052	6,631,342	1,024	39	85	3	218,216	(6,339,476)	-	12,223,720
1/1/2029	4.00%	12,223,720	47,834,427	25.55%	265,254	6,896,596	1,065	41	89	3	218,449	(7,599,556)	-	11,739,209
1/1/2030	4.00%	11,739,209	48,057,710	24.43%	275,864	7,172,460	1,108	43	92	4	207,360	(8,111,697)	-	11,007,331
1/1/2031	4.00%	11,007,331	48,027,059	22.92%	286,898	7,459,358	1,152	44	96	4	212,885	(6,334,338)	-	12,345,236
1/1/2032	4.00%	12,345,236	49,984,312	24.70%	298,374	7,757,732	1,198	46	100	4	238,902	(6,480,590)	-	13,861,281
1/1/2033	4.00%	13,861,281	52,097,044	26.61%	310,309	8,068,042	1,246	48	104	4	265,085	(6,976,973)	-	15,217,435
1/1/2034	4.00%	15,217,435	53,928,359	28.22%	322,722	8,390,763	1,296	50	108	4	294,844	(6,777,380)	-	17,125,662
1/1/2035	4.00%	17,125,662	56,166,825	30.49%	335,631	8,726,394	1,348	52	112	4	329,721	(7,138,455)	-	19,043,322
1/1/2036	4.00%	19,043,322	58,303,817	32.66%	349,056	9,075,450	1,402	54	117	4	379,043	(5,961,715)	-	22,536,100
1/1/2037	4.00%	22,536,100	61,833,143	36.45%	363,018	9,438,468	1,458	56	122	5	410,130	(9,931,325)	-	22,453,372
1/1/2038	4.00%	22,453,372	61,763,826	36.35%	377,539	9,816,006	1,516	58	126	5	432,004	(7,765,770)	-	24,935,612
1/1/2039	4.00%	24,935,612	64,068,562	38.92%	392,640	10,208,646	1,577	61	131	5	487,642	(7,075,321)	-	28,556,580
1/1/2040	4.00%	28,556,580	67,358,217	42.40%	408,346	10,616,992	1,640	63	137	5	537,332	(9,324,521)	-	30,386,383
1/1/2041	4.00%	30,386,383	68,772,366	44.18%	424,680	11,041,672	1,706	66	142	5	575,044	(9,309,642)	-	32,693,457
1/1/2042	4.00%	32,693,457	70,510,006	46.37%	441,667	11,483,339	1,774	68	148	6	607,102	(10,880,885)	-	33,903,013
1/1/2043	4.00%	33,903,013	71,110,691	47.68%	459,334	11,942,672	1,845	71	154	6	627,229	(11,571,670)	-	34,901,244
1/1/2044	4.00%	34,901,244	71,430,449	48.86%	477,707	12,420,379	1,919	74	160	6	666,371	(9,791,277)	-	38,196,717
1/1/2045	4.00%	38,196,717	73,742,368	51.80%	496,815	12,917,195	1,996	77	166	6	699,886	(13,236,056)	-	38,577,742
1/1/2046	4.00%	38,577,742	73,359,827	52.59%	516,688	13,433,882	2,075	80	173	7	735,058	(10,691,781)	-	42,054,901
1/1/2047	4.00%	42,054,901	75,746,622	55.52%	537,355	13,971,238	2,158	83	180	7	821,607	(8,775,917)	-	48,071,828
1/1/2048	4.00%	48,071,828	80,305,808	59.86%	558,850	14,530,087	2,245	88	187	7	908,708	(11,901,116)	-	51,609,508

%Funded Dropping below policy 25% - DISCUSSION

Without added Golf Remodel \$500,000 and Facility Deficiencies \$1.5m (\$500k in 19/20/21) - All years at or above ~25%

**Tahoe Donner Association
AICPA Report by Location
January 1, 2019**

Percent Funded: 27.79%

Location	Minimum Remaining Service Life	Maximum Remaining Service Life	Est. Current Replacement Cost	Average Percent of Expired Service Life by Location	Est. Future Replacement Cost	Fiscal Year Beginning Balance Allocation by Location	Annual Assessment Allocation by Location	Monthly Assessment Allocation by Location	Expired Useful Life of Component in Dollars aka "Fully Funded"
	(119.00)	(119.00)	-	0.00%	-	-	-	-	-
Administration	0.04	39.58	2,879,109	76.55%	3,602,979	612,501	201,846	16,820	2,204,076
Alder Creek Café	0.58	36.41	161,889	40.49%	227,515	18,216	12,746	1,062	65,549
Bikeworks	0.12	1.93	30,712	83.16%	31,077	7,098	1,741	145	25,541
Campground	0.31	42.42	634,425	68.40%	1,048,438	120,586	58,736	4,895	433,928
Chalet House	0.58	29.27	346,482	80.71%	456,821	77,713	25,592	2,133	279,651
Cross Country	0.04	39.55	3,744,281	41.52%	5,710,564	431,990	319,917	26,660	1,554,510
Equestrian Center	0.29	29.75	928,426	30.06%	1,623,579	77,566	90,956	7,580	279,120
Food Trailer	4.58	11.58	65,500	34.88%	88,947	6,349	4,983	415	22,847
Forestry	0.41	39.58	1,717,563	50.22%	2,444,893	239,684	136,968	11,414	862,501
General Maintenance	0.30	15.52	618,705	63.66%	777,253	109,449	43,543	3,629	393,852
Golf Complex	0.66	19.41	975,515	66.74%	1,195,705	180,926	66,986	5,582	651,060
Golf Course	0.13	37.00	10,358,717	80.05%	14,582,577	2,304,246	816,945	68,079	8,291,796
IT	0.01	27.36	1,863,256	58.87%	2,110,110	304,822	118,213	9,851	1,096,896
Maintenance	0.41	54.42	3,034,887	51.92%	5,266,042	437,899	295,014	24,585	1,575,774
Marina	0.09	28.45	1,210,614	65.59%	1,590,389	220,674	89,097	7,425	794,093
No.Woods Pool-Bldg.	0.04	24.42	444,987	57.84%	550,211	71,529	30,824	2,569	257,396
Northwoods	0.33	38.66	3,127,132	71.92%	4,812,695	624,952	269,617	22,468	2,248,882
Pizza	0.41	27.33	480,691	60.93%	658,920	81,391	36,914	3,076	292,885
Recreation	0.42	24.59	570,385	61.59%	740,364	97,632	41,477	3,456	351,327
Ski Area - Lift Maintenance	0.42	39.50	3,975,626	44.10%	8,720,276	487,212	488,527	40,711	1,753,227
Ski Area - Vehicle Maintenance	0.41	18.41	337,778	69.36%	424,592	65,110	23,786	1,982	234,298
Ski Area Rentl-Rtl	0.49	20.90	862,528	37.99%	1,177,431	91,069	65,962	5,497	327,709
Ski Area-Mtn Ops	0.18	39.58	5,016,351	56.88%	6,920,152	792,972	387,681	32,307	2,853,497
Snowplay	0.13	8.67	145,155	65.59%	171,568	26,456	9,612	801	95,200
Tennis Complex	0.35	23.87	1,936,516	76.37%	2,572,486	411,001	144,116	12,010	1,478,982
The Lodge	0.18	54.42	3,608,087	62.46%	6,778,710	626,266	379,757	31,646	2,253,607
Trails	0.09	25.87	1,924,393	67.56%	2,560,758	361,301	143,459	11,955	1,300,138
Trout Creek BLDG	0.01	27.71	3,458,635	82.54%	4,034,546	793,357	226,023	18,835	2,854,885
Trout Creek POOLSPA	0.04	19.56	1,418,619	37.70%	1,886,928	148,631	105,709	8,809	534,846
Winter Food-Beverage	3.41	23.58	344,033	74.68%	398,945	71,399	22,350	1,862	256,930
			56,220,996		83,165,469	9,900,000	4,659,093	388,258	35,625,001

RRF 2019 Spend Summary

draft for 10/19/2018 Budget Workshop

Location	Amount
Administration	959,458
Alder Creek Café	7,121
Bikeworks	26,187
Campground	28,549
Chalet House	24,891
Cross Country	113,583
Equestrian Center	17,660
Forestry	382,264
General Maintenance	30,382
Golf Complex	13,675
Golf Course	736,358
IT	480,841
Maintenance	101,435
Marina	109,542
No. Woods Pool-Bldg.	59,134
Northwoods	46,470
Pizza	38,430
Recreation	29,100
Ski Area - Lift Maintenance	92,531
Ski Area - Vehicle Maintenance	43,806
Ski Area Rentl-Rtl	84,428
Ski Area-Mtn Ops	114,667
Snowplay	31,303
Tennis Complex	48,882
The Lodge	85,425
Trails	348,456
Trout Creek BLDG	869,002
Trout Creek POOLSPA	193,530
Grand Total	5,117,110

2019 PRELIMINARY RRF

draft for 10/19/2018 Budget Workshop

5,117,110 TL
 3,822,267 C
 1,294,842 E

Preliminary count		Future Replacement Cost
303	Prelim Budget	5,117,110
47	Trout Creek Exp	838,010
1	CASp Imprvmnts	509,930
1	Golf Course	500,207
254	2019 Comp	3,268,962

Category	Component	Location	ID	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
ADA	CASp Improvements Year 1	Administration	C	40	-	09/01/19	509,930
Artwork/Accessories	Holiday Decorations	Administration	C	3	-	12/01/19	3,082
Communication	Radio Equipment -5-	Administration	C	10	-	05/09/19	3,536
Furniture	Managerial Desk Replacement	Administration	C	1.00	-	03/09/19	5,027
Landscaping	NW & NW Monument Sign Landscape	Administration	C	10.00	-	06/15/19	7,459
Lease	Copier Lease- Admin/ASO	Administration	E	1.00	-	01/15/19	33,908
Lease	Mail Machine - Lease	Administration	E	1.00	-	03/05/19	4,117
Misc Component	Reserve Overhead Allocation	Administration	E	1.00	-	06/01/19	78,959
Misc Component	Governing Document Complete Redo	Administration	C	35	-	06/01/19	101,230
Misc Component	Reserve Payroll Allocation	Administration	E	1.00	-	08/31/19	136,650
Paint	Amenity Signage Maintenance	Administration	E	3.00	-	04/13/19	6,050
Signage	Association Signage - General	Administration	C	1.00	-	08/01/19	2,035
Vehicle/Fleet	No. 141 - Ford 15 - Explorer Sport - 7KCT011 - GM	Administration	C	4.00	-	10/01/19	67,474
Restaurant Equipment	China / Glassware	Alder Creek Café	C	2.00	(1)	08/01/19	5,087
Restaurant Equipment	Smallwares / Flatware	Alder Creek Café	C	2.00	(1)	08/01/19	2,035
Bike Equipment	Bike Rentals	Bikeworks	C	1	-	02/14/19	21,989
Bike Equipment	Bikes - Day Camps	Bikeworks	C	1	-	02/14/19	4,198
Asphalt/Paving	Campground - Asphalt - Seal-Stripe	Campground	E	2	1	04/22/19	8,429
Outdoor Furniture	Tables-Picnic - Supplemental	Campground	C	5.00	-	08/01/19	5,087
Paint	Bath House - Int. Paint	Campground	E	5.00	1	08/06/19	2,885
Plumbing	Plumbing Fixtures Repairs	Campground	E	5.00	(3)	06/01/19	12,148
Paint	Building Paint and Stain - Exterior	Chalet House	E	6.00	1	09/17/19	4,697
Roofing	Building - Roof & Decking Repairs	Chalet House	C	15.00	-	08/01/19	15,107
Structural	Building - Siding Repairs	Chalet House	C	15.00	-	08/01/19	5,087
Asphalt/Paving	Asphalt - ACAC Stripe	Cross Country	E	2.00	-	05/05/19	2,045
Fencing	Fencing - repair	Cross Country	E	1.00	-	07/13/19	10,969
Landscaping	Trail maintenance 2019 only	Cross Country	C	35.00	-	06/17/19	28,786
Misc Component	Forest Service Special Use Permit	Cross Country	E	1	-	02/12/19	2,096
Misc Component	Stormwater - Containment- Repair	Cross Country	E	1	1	06/01/19	2,050
Outdoor Furniture	Umbrellas / Stands	Cross Country	C	1.00	-	01/16/19	2,052
Signage	Wayfinding Signage - Winter - Supplemental	Cross Country	C	5	-	08/09/19	3,054
Ski Equipment	Ski- Boot- Poles Rental - 2019 only	Cross Country	C	35.00	-	01/26/19	20,243
Snow Equipment	Biathlon Equipment	Cross Country	C	3.00	3	11/01/19	9,224
Snow Equipment	Groomer Tracks no3	Cross Country	C	5.00	2	09/13/19	15,313
Snowmobile	Arctic Cat - Bearcat ORN Z1 XT GS - 2013 - SM313	Cross Country	C	10.00	(3)	10/31/19	17,750
Equestrian Component	English Tack	Equestrian Center	C	6.00	(3)	04/15/19	4,538
Equestrian Component	Horses	Equestrian Center	C	1.00	-	05/29/19	5,817
Equestrian Component	Paddock Sets - 4 -	Equestrian Center	C	10.00	-	08/01/19	3,255
Landscaping	South Arena rock removal	Equestrian Center	E	2	-	06/01/19	4,049
Gates	Gate: Alder Creek/Euer Valley - 2	Forestry	C	20.00	(12)	10/01/19	11,961
Gates	Gate: Crabtree Access - 2	Forestry	C	20.00	(18)	06/01/19	11,844
Gates	Gate: Lower Carpenter Valley	Forestry	C	20.00	(18)	06/01/19	6,074
Landscaping	Common Area Tree Damage	Forestry	E	1	-	06/28/19	10,286
Landscaping	Mastication - Plantation Management	Forestry	E	1.00	-	08/09/19	84,893
Landscaping	Mastication - Small Equipment	Forestry	E	1.00	-	08/09/19	26,793

Category	Component	Location	ID	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Landscaping	Year 3 - Forestry Storm Damage	Forestry	E	1.00	-	09/25/19	153,276
Vehicle/Fleet	No. 089 - Ford 03 - F550 Chip Truck - 7E84215 - Forestry	Forestry	C	13.00	3	06/01/19	77,137
Asphalt/Paving	Boat Strg. Stripe	General Maintenance	E	3.65	1	04/22/19	2,970
Asphalt/Paving	Misc. Pav. Crack Repairs	General Maintenance	E	1.00	-	04/20/19	12,516
Asphalt/Paving	Postal Sites Seal - 4 Locations	General Maintenance	E	4.00	-	06/01/19	4,657
Equipment	Mailbox Cluster Repair-Replace	General Maintenance	E	1.00	-	09/25/19	3,116
Fencing	Boat and Trailer Storage Fence repairs	General Maintenance	E	5.00	-	08/07/19	5,089
Signage	Signage-Boat & Trailer - Spaces	General Maintenance	C	10	-	08/07/19	2,036
Asphalt/Paving	GC Pking Seal-Stripe	Golf Complex	E	2.00	-	08/28/19	13,675
Asphalt/Paving	Asphalt Cart Path Repair	Golf Course	E	1.00	-	05/15/19	11,565
Golf Course Component	Sod Repair	Golf Course	E	1.00	-	06/04/19	20,855
Golf Course Component	Tee Markers	Golf Course	C	4.00	(1)	06/01/19	5,555
Golf Course Equipment	Broyhill Greens Keeper	Golf Course	C	10.00	-	06/01/19	4,787
Golf Course Equipment	Mower Walk Bhnd Grns -1a-	Golf Course	C	10.00	(5)	06/01/19	11,438
Golf Course Equipment	Mower Walk Bhnd Grns -1b-	Golf Course	C	10.00	2	06/01/19	11,438
Golf Course Equipment	Mower Walk Bhnd Grns -1c-	Golf Course	C	10.00	2	06/01/19	11,438
Golf Course Equipment	Rollers Greens Turfs -3-	Golf Course	C	10.00	(1)	06/01/19	18,063
Golf Course Equipment	Sand - Seed Buckets	Golf Course	C	15.00	-	08/01/19	10,413
Golf Course Equipment	Toro Workman hd-xd	Golf Course	C	8.00	1	05/01/19	30,605
Irrigation	Irrigation Heads	Golf Course	C	1.00	-	05/31/19	21,126
Landscaping	Fairways/Rough Remodel - Agency and Construction Costs	Golf Course	C	30.00	-	10/08/19	500,207
Misc Component	Fuel Tank Cleaning	Golf Course	E	2.00	(1)	02/19/19	6,144
Misc Component	GC Tree Damage	Golf Course	E	1.00	-	08/09/19	2,064
Structural	Bridges Year 2	Golf Course	C	20.00	(4)	06/01/19	21,258
Vehicle/Fleet	No. 137 - Ford 07 - F150 - 8M11322 - Golf Maintenance	Golf Course	C	12.00	-	06/01/19	49,400
Computers	Desktop Printers -10-	IT	C	4.00	-	02/01/19	3,216
Computers	Fiber Optic Leases	IT	E	1.00	-	06/01/19	43,414
Computers	Gasboy - Maintenance Software License	IT	E	1.00	-	06/01/19	1,685
Computers	Golf Module- 4 tees	IT	E	1.00	-	06/01/19	6,298
Computers	POS Hardware	IT	C	4.00	-	06/01/19	4,337
Computers	POS Terminal	IT	C	7.00	-	09/12/19	11,331
Computers	POS(1) Aloha	IT	C	1.00	-	06/01/19	2,259
Computers	RTP Systems(2) Hardware and Software	IT	C	1.00	-	06/01/19	8,098
Computers	Server- Hardware - B	IT	C	4.00	1	03/15/19	6,036
Computers	Service Microsoft 365 license	IT	E	1.00	-	06/01/19	33,912
Computers	Timeclocks - Paychex - Lease - SAAS	IT	E	1.00	-	06/01/19	19,269
Computers	UPS Units- Network	IT	C	1.00	-	06/01/19	6,470
Computers	UPS Units- Workstation	IT	C	4.00	-	06/01/19	3,444
Computers	VICOMAP - Website	IT	E	1.00	-	06/01/19	1,600
Computers	Workstations- Communics.	IT	C	2.00	-	07/27/19	9,596
Computers	Workstations- Managers (A)	IT	C	4.00	-	06/01/19	25,307
Electronics	ACAC -TIVO TV controllers (9)	IT	C	4.00	-	06/01/19	2,025
Electronics	AV Systems Amenities - Meadow Room	IT	C	4.00	-	06/01/19	10,629
Electronics	Digital Signage - TV's	IT	C	4.00	1	09/17/19	20,424
Electronics	VOIP-Physical Phones	IT	C	5.00	-	06/01/19	36,443
Electronics	Weather Station - Marina	IT	C	6.00	-	08/13/19	2,100
Electronics	Workstations- Laptop (B)	IT	C	3.00	-	01/25/19	3,387
Equipment	Network Wiring - Amenity Fiber	IT	C	4.00	10	06/01/19	10,123
Equipment	Security Cameras Repairs	IT	E	1.00	-	08/01/19	5,087
Software	Adobe-Macromedia Software	IT	E	1.00	-	01/31/19	7,673
Software	Annual Conference Room Improvements	IT	C	1.00	-	01/05/19	5,002
Software	Arc GIS - Forestry - Software	IT	E	1.00	-	06/01/19	1,100

Category	Component	Location	ID	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Software	ConnectWise Automate Software	IT	E	1.00	-	06/28/19	7,213
Software	Digital Board Portal	IT	E	1.00	-	06/01/19	4,082
Software	E-Store	IT	E	1.00	-	06/01/19	27,332
Software	Gold Mine Software	IT	E	1.00	-	06/01/19	1,537
Software	Goldmine - Lama - Maintenance	IT	E	1.00	-	06/01/19	13,223
Software	Loyalty Software	IT	C	7.00	1	06/01/19	12,510
Software	LPMS - Risk - Case Mngmnt	IT	E	1.00	1	10/11/19	6,937
Software	Maintenance Work Order-M+ Software License	IT	E	1.00	-	06/01/19	2,070
Software	Marketing Interactive Web Features	IT	E	1.00	-	06/01/19	3,150
Software	Marketing Webcam	IT	C	5.00	-	12/09/19	4,112
Software	Ntwrk Softwr- OS	IT	C	4.00	-	06/01/19	2,596
Software	POS Equip- Barcode Scanners	IT	C	5.00	-	12/09/19	3,084
Software	POS Licenses	IT	E	4.00	-	06/01/19	8,351
Software	POS Terminals- Hardware	IT	C	3.00	-	01/25/19	18,523
Software	Reserve Fund Software	IT	E	1.00	-	06/01/19	3,040
Software	Security Video Systems	IT	C	5.00	-	06/22/19	24,056
Software	Stored Value Software	IT	E	4.00	-	06/01/19	14,548
Software	Trails User Smartphone App	IT	E	1.00	-	06/01/19	7,500
Software	Unitrends Enterprise Backup	IT	C	3.00	(2)	06/28/19	6,087
Software	Zendesk - Member Services	IT	C	1.00	-	06/01/19	11,743
Telephone	Cell Phones - Supplemental	IT	C	2.00	-	06/01/19	3,847
Wiring	IT Wiring Upgrades - Amenities Non Fiber	IT	E	1.00	-	04/03/19	5,037
Asphalt/Paving	Maint.Yd. Asphalt Repairs	Maintenance	E	1.00	-	08/01/19	5,087
Asphalt/Paving	Maint.Yd. Seal-Stripe	Maintenance	E	3.00	1	06/01/19	7,695
Equipment	Fuel Tanks	Maintenance	C	25.00	3	06/01/19	48,084
Equipment	Tire Chains Ldr no. HE102	Maintenance	C	2.00	-	09/26/19	7,971
Equipment	Tool - Bandsaw-metal / Wet Saw	Maintenance	C	18.00	1	06/01/19	2,834
Equipment	Tool Inventory	Maintenance	C	2.00	-	08/28/19	2,039
Flooring	Building - Flooring Epoxy	Maintenance	C	5.00	1	06/01/19	10,123
Flooring	Vehicle Maint Bay - Epoxy Flooring	Maintenance	C	20.00	-	08/01/19	11,190
Furniture	Office Furniture	Maintenance	C	7.00	-	11/01/19	5,281
Software	SnapOn Software Upgrade	Maintenance	C	1.00	-	06/01/19	1,130
Asphalt/Paving	Marina Asphalt Repairs	Marina	E	1.00	-	08/01/19	5,087
Asphalt/Paving	Marina Pkg-Stripe	Marina	E	2.00	-	08/28/19	1,524
Boat Components	Kayaks-One Man (2)	Marina	C	6.00	-	06/01/19	2,025
Boat Components	Kayaks-Two Man (2)	Marina	C	3.00	1	06/01/19	2,610
Boat Components	Sailboat-Getaway Rig	Marina	C	5.00	2	06/01/19	2,227
Boat Components	Sailboat-Wave Rigs (2)	Marina	C	5.00	2	06/01/19	2,733
Boat Components	Windsurfer Rigs	Marina	C	2.00	-	07/01/19	2,030
Docks	Dock Repairs	Marina	E	1.00	-	06/11/19	6,188
Equipment	Inflatables - WIBIT	Marina	C	2.00	-	05/31/19	2,024
Equipment	Tool Inventory - Marina	Marina	C	7.00	-	11/01/19	2,050
Fencing	Fencing- Repairs	Marina	E	1.00	-	06/11/19	2,026
Landscaping	Landscaping-Lawns-Irrigation - Repairs	Marina	E	5.00	(4)	08/01/19	8,138
Misc Component	Marina Beach Repairs	Marina	C	1.00	2	04/27/19	2,300
Misc Component	State Land Commission Lease	Marina	C	1.00	-	03/09/19	3,527
Misc Component	Stormwater - Containment- Repair	Marina	E	1.00	-	02/01/19	4,246
Outdoor Furniture	Furniture- Beach - Chaises	Marina	C	6.00	3	06/15/19	45,605
Outdoor Furniture	Furniture- Beach - Tables & Chairs	Marina	C	6.00	3	06/15/19	15,202
Outdoor Furniture	NWDS Furniture- Pool Deck - Chaise	No.Woods Pool-Bldg.	C	6.00	-	01/15/19	35,798
Outdoor Furniture	NWDS Furniture- Pool Deck - Tables & Chairs	No.Woods Pool-Bldg.	C	6.00	-	01/15/19	17,898
Pool/Spa Component	Pool Cover - Winter	No.Woods Pool-Bldg.	C	15.00	1	11/15/19	5,438

Category	Component	Location	ID	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Asphalt/Paving	NWDS Asphalt Repairs	Northwoods	E	1.00	-	08/01/19	5,087
Asphalt/Paving	NWDS Prking Seal-Stripe	Northwoods	E	1.00	-	05/01/19	11,844
Decks	Deck-Pavers Repair	Northwoods	E	1.00	-	04/30/19	7,154
Furniture	Furniture Banq-Meet- Chairs	Northwoods	C	11.00	-	06/01/19	6,074
Plumbing	Air Compressor - Sprinkler System	Northwoods	C	5.00	1	10/11/19	2,046
Refurbishment	Design costs - NWCH - 1-Office	Northwoods	C	15.00	4	08/21/19	14,265
Flooring	Flooring Kitchen	Pizza	C	10.00	-	08/01/19	20,346
Restaurant Equipment	Cold Box Sandwch Prp - Large and Small	Pizza	C	15.00	-	06/01/19	3,087
Restaurant Equipment	Cold Box Sandwch Prp - Medium	Pizza	C	15.00	-	06/01/19	2,025
Restaurant Equipment	Ice Cream-Freezer	Pizza	C	15.00	-	06/01/19	1,316
Restaurant Equipment	Smallwares / Flatware	Pizza	C	2.00	-	08/28/19	2,039
Restaurant Equipment	Tableware	Pizza	C	15.00	-	06/01/19	7,592
Restaurant Equipment	Warming Cabinet	Pizza	C	7.00	1	06/01/19	2,025
Electronics	Kareoke Sound System	Recreation	C	15.00	-	06/01/19	6,061
Equipment	EZ Up - Logo'd Event Equipment - incl Day Camps	Recreation	C	3.00	-	06/15/19	21,003
Outdoor Furniture	Umbrellas/Stands - Bocce courts	Recreation	C	3.00	-	08/14/19	2,037
Lift Component	Eagle Rock - Haul Rope Splice	Ski Area - Lift Maintenance	E	5.00	-	08/01/19	12,208
Lift Component	Eagle Rock Chair Pads	Ski Area - Lift Maintenance	C	10.00	2	08/01/19	16,277
Lift Component	Eagle Rock Grips (10)	Ski Area - Lift Maintenance	C	1.00	-	08/10/19	15,271
Lift Component	Eagle Rock Sheaves	Ski Area - Lift Maintenance	C	2.00	-	08/28/19	10,195
Paint	Tower Painting - Eagle Rock	Ski Area - Lift Maintenance	E	10.00	-	08/09/19	20,359
Snowmobile	Rhino Utility Vehicle 2008	Ski Area - Lift Maintenance	C	10.00	1	06/01/19	18,221
Paint	Building/Fence Stain - Top Shop	Ski Area - Vehicle Maintenance	E	5.00	-	09/05/19	15,303
Snow Equipment	Groomer - Tiller no 2	Ski Area - Vehicle Maintenance	C	5.00	(1)	06/01/19	16,197
Snow Equipment	Groomer Tracks no. 1	Ski Area - Vehicle Maintenance	C	5.00	1	11/09/19	12,307
Ski Equipment	AD Skis and Bindings - A (Starting 2019 - 5 yr cycle)	Ski Area Rentl-Rtl	C	5.00	(4)	06/28/19	16,096
Ski Equipment	Child Skis & Bindings - A (Starting 2019 - 5 yr cycle)	Ski Area Rentl-Rtl	C	5.00	(4)	06/28/19	9,786
Ski Equipment	Demo Skis - A (Starting 2019 - 5 yr cycle)	Ski Area Rentl-Rtl	C	5.00	(4)	06/28/19	10,244
Ski Equipment	Poles - A (Starting 2019 - 5 yr cycle)	Ski Area Rentl-Rtl	C	5.00	(4)	06/28/19	4,122
Ski Equipment	Ski Boots - A (Starting 2019 - 5 yr cycle)	Ski Area Rentl-Rtl	C	5.00	(4)	06/28/19	12,926
Ski Equipment	Snowboard Bindings - A (Starting 2019 - 5 yr cycle)	Ski Area Rentl-Rtl	C	5.00	(4)	06/28/19	16,584
Ski Equipment	Snowboard Boots - A (Starting 2019 - 5 yr cycle)	Ski Area Rentl-Rtl	C	5.00	(4)	06/28/19	5,220
Ski Equipment	Snowboards - A (Starting 2019 - 5 yr cycle)	Ski Area Rentl-Rtl	C	5.00	(4)	06/28/19	9,451
Asphalt/Paving	DSL Asphalt Repairs	Ski Area-Mtn Ops	C	1.00	-	04/15/19	10,085
Asphalt/Paving	DSL Lower 500 Dr Seal (35%)	Ski Area-Mtn Ops	E	5.00	(4)	07/01/19	1,711
Asphalt/Paving	DSL Prking Seal-Stripe	Ski Area-Mtn Ops	E	2.00	-	08/28/19	17,294
Asphalt/Paving	DSL-AccRd. Seal (45%)	Ski Area-Mtn Ops	E	3.00	1	11/15/19	4,733
Asphalt/Paving	DSL-Fire Lane Seal	Ski Area-Mtn Ops	E	3.00	1	11/15/19	5,438
Decks	DSL Deck Concrete Urethane Coating	Ski Area-Mtn Ops	E	1.00	-	06/07/19	3,038
Decks	Yurt Deck Repair/Stain	Ski Area-Mtn Ops	E	1.00	-	03/09/19	2,059
Landscaping	Trail maintenance 2019 only	Ski Area-Mtn Ops	C	40.00	-	06/17/19	39,915
Misc Component	Stormwater - Containment- Clean out Lots 3 & 5	Ski Area-Mtn Ops	E	1.00	-	06/01/19	5,061
Signage	Ski Area Signage - Supplemental	Ski Area-Mtn Ops	C	1.00	-	08/01/19	5,087
Snow Equipment	Ski School Learning Equipment	Ski Area-Mtn Ops	C	4.00	-	06/01/19	20,246
Fencing	Snowplay Fencing	Snowplay	C	5.00	(1)	08/13/19	2,648
Landscaping	Snowplay ADA Ramp, Stairs, Walkway Repairs	Snowplay	E	3.00	-	04/01/19	25,183
Snow Equipment	Snowplay Fire Pits - 4 -	Snowplay	C	2.00	-	02/16/19	3,473
Asphalt/Paving	Tennis Access Rd. - Parking - Seal -Stripe	Tennis Complex	E	5.00	-	08/04/19	6,309
Cabinets/Build-Ins	Display Case-Counter Repairs	Tennis Complex	E	10.00	-	08/01/19	2,035
Furniture	Furn Lounge	Tennis Complex	C	20.00	(3)	06/01/19	9,111
Outdoor Furniture	Furn Patio Umbrella	Tennis Complex	C	3.00	-	06/30/19	3,044
Outdoor Furniture	Outdoor Patio and Deck Furniture Repairs	Tennis Complex	C	3.00	(2)	06/01/19	3,037

Category	Component	Location	ID	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Tennis Court Component	Court Crack Repairs	Tennis Complex	E	1.00	-	05/08/19	6,417
Tennis Court Component	Court Resurf. 10-11	Tennis Complex	C	7.00	2	06/01/19	18,930
Appliances	Appliance - Ice Maker - Manitowoc	The Lodge	C	8.00	1	07/15/19	3,454
Appliances	Appliance - Kegerator - Banquets	The Lodge	C	8.00	(1)	06/12/19	3,242
Appliances	Appliance - Remote Condenser - Refrigeration Unit - 2	The Lodge	C	2.00	(1)	08/29/19	4,792
Appliances	Appliance - Walk-in Refrigeration Repair	The Lodge	E	2.00	-	08/28/19	2,039
Appliances	Appliance - Drop-In - Cold - Bar	The Lodge	C	14.00	-	09/01/19	4,079
Artwork/Accessories	Art and Accessories - Lodge and Banquet	The Lodge	C	3.00	-	04/18/19	5,649
Cabinets/Build-Ins	Bar - Mahogany	The Lodge	C	14.00	-	09/01/19	5,099
Concrete	Concrete Repairs	The Lodge	E	5.00	(2)	04/18/19	10,087
Decks	Deck - Pavers - Grotto and Walkway	The Lodge	C	15.00	(1)	09/01/19	11,167
Decks	Deck - Pavers - Repairs	The Lodge	E	2.00	(1)	05/01/19	8,078
Furniture	Furniture - Bar - Bar Stools	The Lodge	C	8.00	1	09/01/19	4,186
Landscaping	Landscaping Supplemental	The Lodge	C	10.00	1	08/01/19	5,087
Misc Component	Stormwater - Containment- Repair	The Lodge	E	1.00	-	07/01/19	2,055
Outdoor Furniture	Furniture - Deck - Umbrellas	The Lodge	C	1.00	-	03/09/19	2,061
Paint	Paint - Exterior Deck, Railing & West Elev.	The Lodge	E	1.00	-	05/01/19	2,216
Restaurant Equipment	Banquet Service - trays and plate covers	The Lodge	C	7.00	-	06/01/19	2,200
Restaurant Equipment	China and Glassware	The Lodge	C	2.00	-	08/28/19	7,405
Restaurant Equipment	Menu Covers	The Lodge	C	3.00	-	05/20/19	2,528
Fencing	Wildland Perimeter Fencing Repair	Trails	E	1.00	-	06/01/19	2,050
Misc Component	Trails Master Plan - Consultant	Trails	C	5.00	(2)	06/01/19	45,553
Outdoor Furniture	Picnic Tables-Bnchs - Supplemental	Trails	C	5.00	(4)	08/21/19	2,547
Structural	Trail - Nature Loop Bridge	Trails	C	36.00	-	08/28/19	48,530
Trails	Trail - Euer Valley - Coyote Creek Crossing - Soft Costs	Trails	C	30.00	-	06/01/19	35,430
Trails	Trail - Glacier Way Trailhead Remodel (Parking) - Soft Costs	Trails	C	30.00	-	09/05/19	15,303
Trails	Trail - Nature Loop Construction	Trails	C	20.00	(1)	08/28/19	76,465
Trails	Trail - Trout Creek Trailhead Remodel - Soft Costs	Trails	C	30.00	-	09/05/19	20,404
Trails	Trail 23-24 Repair - Glacier Way - Const	Trails	E	20.00	-	09/06/19	3,061
Trails	Trail 25-26 Repair - Const	Trails	E	10.00	(3)	09/06/19	2,041
Trails	Trail 27-28 Repair - Teton Way - Const	Trails	E	10.00	(3)	09/05/19	2,040
Trails	Trail 42-43 repair - E. Perimeter near Muhlbach	Trails	E	10.00	(3)	08/31/19	3,569
Trails	Trail 46 Remodel Schussing Crossing - Soft Costs	Trails	C	20.00	-	09/05/19	5,101
Trails	Trail 6-7 Repair - Hansel to Campground - Soft Costs	Trails	E	10.00	(3)	09/05/19	25,505
Trails	Trail 7-12 Remodel - Alder Creek - Soft Costs	Trails	C	20	-	09/05/19	15,303
Trails	Trail 7-8 Repair - Alder Creek Trail - Soft Costs	Trails	E	10.00	(3)	09/05/19	25,505
Trails	Trail Repair/Improvement	Trails	E	1.00	-	02/01/19	20,050
Asphalt/Paving	Asphalt Repairs	Trout Creek BLDG	E	1.00	1	04/14/19	11,092
Asphalt/Paving	Concrete Curb Repairs	Trout Creek BLDG	E	7.00	-	09/25/19	10,218
Asphalt/Paving	Court S-S Basketball & Path	Trout Creek BLDG	C	15.00	(3)	06/01/19	3,543
Asphalt/Paving	Trout Creek Seal-Stripe	Trout Creek BLDG	E	1.00	-	05/31/19	19,016
Communication	Audio System -PA System - TCRC	Trout Creek BLDG	C	5.00	(2)	04/19/19	5,637
Doors/Hardware	Building Doors- Exterior -7-	Trout Creek BLDG	C	30.00	(6)	06/01/19	20,246
Doors/Hardware	Door Safety Upgrade	Trout Creek BLDG	E	22.00	2	06/01/19	8,098
Doors/Hardware	Building Doors- Interior -7-	Trout Creek BLDG	C	25.00	(1)	06/01/19	7,086
Doors/Hardware	Restrooms - Gymside Doors	Trout Creek BLDG	C	25.00	(1)	01/05/19	4,001
Electrical	Parking Lot Post Lamps -10-	Trout Creek BLDG	C	25.00	(2)	06/01/19	45,553
Electrical	Restrooms - Gymside Lighting & Electrical	Trout Creek BLDG	C	20.00	3	06/01/19	35,430
Electrical	Building Lighting	Trout Creek BLDG	C	25.00	(1)	06/01/19	14,577
Electronics	Audio System - Fitness Classroom	Trout Creek BLDG	C	4.00	2	08/13/19	2,746
Fencing	Fence Repairs	Trout Creek BLDG	C	2.00	-	09/06/19	25,507
Flooring	Lobby-Hallway Flooring	Trout Creek BLDG	C	30.00	(6)	06/01/19	40,492

Category	Component	Location	ID	Est Useful Life	Adjusted Life	Replacement Date	Future Replacement Cost
Flooring	Restrooms - Gymside Epoxy Flooring	Trout Creek BLDG	C	30.00	(6)	06/01/19	20,246
Flooring	Flooring - Aerobic Room - Refinish	Trout Creek BLDG	C	8.00	1	04/01/19	8,562
Flooring	Flooring- Mateflex	Trout Creek BLDG	C	8.00	(4)	06/01/19	6,571
Flooring	Carpet Trout Crk - Kids Club, Office, Break Rooms	Trout Creek BLDG	C	13.00	1	06/01/19	5,082
Furniture	Furniture - Lounge	Trout Creek BLDG	C	7.00	-	11/15/19	10,574
Furniture	Office Furniture	Trout Creek BLDG	C	10.00	(1)	06/01/19	4,049
HVAC	Restrooms - Gymside HVAC	Trout Creek BLDG	C	25.00	(1)	06/01/19	10,123
HVAC	HVAC	Trout Creek BLDG	C	18.00	1	10/01/19	9,508
Landscaping	Landscaping-Lawns-Ir - Phase 1	Trout Creek BLDG	C	25.00	1	06/01/19	17,715
Misc Component	Restrooms - Gymside FF&E	Trout Creek BLDG	C	25.00	(1)	06/01/19	41,504
Misc Component	Restrooms - Gymside Partitions	Trout Creek BLDG	C	15.00	4	06/01/19	12,148
Misc Component	Restrooms - Gymside Counters	Trout Creek BLDG	C	25.00	(1)	06/01/19	10,123
Misc Component	Restrooms - Gymside Mirrors	Trout Creek BLDG	C	10.00	(4)	06/01/19	6,580
Misc Component	Stormwater - Containment- Repair	Trout Creek BLDG	E	1.00	1	07/01/19	2,055
Outdoor Furniture	Playground Furniture & Umbrellas	Trout Creek BLDG	C	20.00	-	06/01/19	9,920
Paint	Building Painting Exterior	Trout Creek BLDG	E	4.00	(1)	04/19/19	17,855
Paint	Building Painting Interior (old)	Trout Creek BLDG	E	14.00	1	06/01/19	10,123
Paint	Restrooms - Gymside Paint	Trout Creek BLDG	E	25.00	(1)	06/01/19	10,123
Plumbing	Restrooms - Gymside Plumbing & Fixtures	Trout Creek BLDG	C	10.00	(4)	06/01/19	40,492
Plumbing	Water Fountain and Bottle Filler - 2 -	Trout Creek BLDG	C	14.00	(10)	06/01/19	6,074
Roofing	Roof Repair - Trout Creek	Trout Creek BLDG	E	5.00	(1)	07/07/19	10,152
Security	Alarm Detection Control Panel - Trout Creek	Trout Creek BLDG	C	15	(13)	05/10/19	2,627
Shelving	Retail Fixtures	Trout Creek BLDG	C	10.00	(4)	08/02/19	2,035
Signage	Signage - Facility Int and Ext	Trout Creek BLDG	C	10.00	(4)	09/04/19	7,651
Signage	Restrooms - Gymside Signage	Trout Creek BLDG	C	10.00	(4)	06/01/19	2,025
Structural	Building Siding (new)	Trout Creek BLDG	C	47.00	-	08/02/19	76,304
Structural	Restrooms - Gymside Structural Remodel	Trout Creek BLDG	C	25.00	(1)	06/01/19	32,393
Structural	Concrete Capping Entryway/ADA	Trout Creek BLDG	C	15.00	(8)	10/01/19	12,779
Tile	Restrooms - Gymside Tile	Trout Creek BLDG	C	25.00	(1)	06/01/19	80,984
Wall Treatment	Building - Int Trim	Trout Creek BLDG	C	25.00	(1)	06/01/19	15,184
Window Treatment	Window Screens	Trout Creek BLDG	C	4.00	-	06/01/19	2,278
Windows	Building Windows - (new)	Trout Creek BLDG	C	25	(1)	06/01/19	45,553
Windows	Steam Room/Sauna Area - Windows & Trifold Door	Trout Creek BLDG	C	15.00	4	09/15/19	35,736
Windows	Restrooms - Gymside Windows	Trout Creek BLDG	C	15.00	4	09/15/19	15,315
Windows	Restrooms - Poolside Windows	Trout Creek BLDG	C	15.00	4	09/15/19	15,315
Electrical	Rec Pool - Electrical/FRP Upgrade/Repl	Trout Creek POOLSPA	C	5.00	-	11/15/19	7,850
Equipment	Chemical Probes (12)	Trout Creek POOLSPA	E	1.00	-	08/09/19	5,577
Equipment	Contrlr- Chem Spas	Trout Creek POOLSPA	C	3.00	-	02/21/19	2,952
Outdoor Furniture	Furn Patio Umbr-Stnd	Trout Creek POOLSPA	C	6.00	-	06/01/19	3,133
Outdoor Furniture	Furniture - Patio - Lap -	Trout Creek POOLSPA	C	6.00	-	06/01/19	27,332
Outdoor Furniture	Furniture - Patio - Rec - Chaise	Trout Creek POOLSPA	C	6.00	-	06/01/19	45,553
Outdoor Furniture	Furniture - Patio - Rec - Tables & Chairs	Trout Creek POOLSPA	C	6.00	-	06/01/19	15,184
Pool/Spa Component	Dolphin 2x2 Pool Sweeper	Trout Creek POOLSPA	C	2.00	-	08/28/19	5,519
Pool/Spa Component	Filter Sand - L- K-Spa	Trout Creek POOLSPA	C	2.00	-	08/28/19	5,199
Pool/Spa Component	Filter Sand - REC Pool	Trout Creek POOLSPA	C	2.00	-	08/28/19	5,199
Pool/Spa Component	Filters Sand - Rec- Hdwr Replace	Trout Creek POOLSPA	C	20.00	-	06/01/19	20,246
Pool/Spa Component	Heat Exchangers - Rec Pool -2 backup-	Trout Creek POOLSPA	C	3.00	-	11/30/19	5,445
Pool/Spa Component	Heater- Rec Pool -4-	Trout Creek POOLSPA	C	3.00	-	01/14/19	29,589
Pool/Spa Component	Inflatable - WIBIT Aquatrack Elements Partial R/R (A)	Trout Creek POOLSPA	C	3.00	-	07/11/19	8,125
Pool/Spa Component	Pool Cover- Rec Pool	Trout Creek POOLSPA	C	6.00	-	08/13/19	6,627

5,117,110

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3 Year Reserve Study

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Last Modified: 10/9/2018 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	5000.00	576.00	DP Approved - adjusted price
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 / Deferred to 2020
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
Association Signage - General	0.00	2000.00	2000.00	Component added to study
NW & NW Monument Sign Landscape	0.00	0.00	0.00	Accelerate to 2019 *
Administration - Reserve Overhead Allocation	0.00	78000.00	78000.00	Component added to study
Reserve Payroll Allocation	128093.00	134000.00	5907.00	Adjusted budget
NW Monument Sign - Landscape	6186.00	6269.00	83.00	Accelerate and add to study
Fire Signs	0.00	5150.00	5150.00	DP-Component added to study
Governing Docs Complete Re-Do	0.00	100000.00	100000.00	Added with a 35 yr life for 2019 - C
Governing Docs - Update	0.00	25000.00	25000.00	Added with a 5 yr life 2024 - E

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.

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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
Spectralight 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
Poolside - Northwoods	0.00	0.00	0.00	Defer to 2024
Cover Wheel Assemblies	0.00	0.00	0.00	Defer to 2020
Swim Platforms	0.00	0.00	0.00	Defer to 2021

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 - Defer to 2020
Bath House Int Paint	2500.00	2835.00	335.00	Component deferred and adjusted to reflect bid - Defer to 2019
Plumbing Fixtures Repairs	2000.00	12000.00	10000.00	Component deferred and adjusted to reflect bid - Defer to 2019
Tables - Picnic - Supplemental	0.00	5000.00	5000.00	Component added to study
Toro Workman - used	0.00	5000.00	5000.00	Component added to study

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 & Decking Repairs	0.00	14850.00	14850.00	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	10000.00	10000.00	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
Ski Boot Poles Rental - 2017 Only	24251.00	0.00	-24251.00	Removed from study
Ski Boot Poles Rental - 2018 Only	12466.00	0.00	-12466.00	Removed from study
Ski-Boot-Poles Rental - 2019 Only	12000.00	20200.00	8200.00	Adjusted to quote *
Arctic Cat - Bearcat - 2013 - SM313	14509.00	17320.00	2811.00	Increased to quote & Accel to 2019
Trail Maintenance 2017 Only	42400.00	0.00	-42400.00	Component removed from study
Trail Maintenance 2018 Only	23313.00	0.00	-23313.00	Component removed from study
Trail Maintenance 2019 Only	0.00	0.00	0.00	Adjusted Service Date *
Trail Maintenance 2020 Only	0.00	0.00	0.00	Adjusted Service Date *
Storage Container Painting - Interior & Exterior	5000.00	0.00	-5000.00	Component removed from study
Ski-Boot-Poles Rental - 2020	0.00	0.00	0.00	Adjusted Service Date *

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Ski-Boot-Poles Rental - 2021	0.00	0.00	0.00	Adjusted Service Date *
Ski-Boot-Poles Rental - 2022	0.00	0.00	0.00	Adjusted Service Date *

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 2020
Tack Shed Repairs	7600.00	0.00	-7600.00	Removed from study - Duplicate
Toro Workman 2	0.00	0.00	0.00	Accel 1 & 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 *
South Arena Rock Removal	2500.00	4000.00	1500.00	Adjusted to actual
Western Tack	0.00	13000.00	13000.00	Component added to study for 2020
Eastern Tack	2791.00	4500.00	1709.00	Component renamed and price increased for 2019
Fence Repairs	0.00	0.00	0.00	Defer to 2020

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
Chipper Brush Bandit 250xp	42055.00	53046.00	10991.00	Adjusted to 2019 incl 5% incr
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
Chipper Brush Bandit 250xp	0.00	0.00	0.00	Accel to 2019
Vehicle 89 - 2003 F550 Chip Truck	60743.00	76230.00	15487.00	Accel to 2019
Vehicle 130 - 2007 F550 Crew Wood	0.00	0.00	0.00	Defer to 2020
Mastication/Plantation Management	33395.00	83395.00	50000.00	Increase budget & Changed Name from Mastication Large Equipment
Erskine Manual Rotating Grapple	0.00	4330.00	4330.00	DP NMEF
Year 3 - Forestry Storm Damage	0.00	150000.00	150000.00	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 - 2020 *
Boat Storage Access Rd R&R	0.00	0.00	0.00	Defer to 2020 *
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
Boat Storage Stripe	0.00	3000.00	3000.00	Component added to study

Golf Complex

Adjusted replacement costs based on recent estimates.

Adjusted line items to reflect 2017 Reserve and NMEFF purchases

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10/01/2017 - 09/30/2018

3 Year Reserve Study

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

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Driving Range Mats - Lower Tier	0.00		4400.00		4400.00	2018-1 - NMEFF - 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
GC Parking Remove-Replace	0.00		0.00		0.00	Defer to 2030

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 - Defer 1 to 2020
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		489000.00		349458.00	Accel to 2019 & increase *
Snowblowers - 3	8212.00		9840.00		1628.00	Increase to recent quotes
Vehicle No 90	24000.00		47400.00		23400.00	Defer to 2020 - Increase for full size truck
Irrig Sys-Course	0.00		0.00		0.00	Adjusted to 2029
Tee & Bunker R-R Phs 1	0.00		0.00		0.00	Adj life to 20 years + 5 years - 2028
Tee & Bunker R-R Phs 2	0.00		0.00		0.00	Adj life to 20 years + 5 years - 2029
Tee & Bunker R-R Phs 3	0.00		0.00		0.00	Adj life to 20 years + 5 years - 2030
Tee & Bunker R-R Phs 4	0.00		0.00		0.00	Adj life to 20 years + 5 years - 2031
Driving Range Poles - Design	0.00		0.00		0.00	Defer to 2027
Pump Comps - Plumbing Well no 3 on 15	0.00		0.00		0.00	Defer to 2024
Pump Comps - Plumbing Well no 2 on 14	0.00		0.00		0.00	Defer to 2023
Pump Comps - Plumbing Well no 1 on 6	0.00		0.00		0.00	Defer to 2022
Pump Well no 15 Booster	0.00		0.00		0.00	Defer to 2041
Pump Well no 14 Booster	0.00		0.00		0.00	Defer to 2040
Pump Well no 6 Booster	0.00		0.00		0.00	Defer to 2039
Fairways / Rough Hole #9	0.00		0.00		0.00	Adjusted Service Date*
Fairways / Rough Hole # 11	0.00		0.00		0.00	Adjusted Service Date*
Fairways / Rough Hole # 10	0.00		0.00		0.00	Adjusted Service Date*
Fairways / Rought Driving Range Enhancement	0.00		0.00		0.00	Adjusted Service Date*
Fairways / Rough Hole #16	0.00		0.00		0.00	Adjusted Service Date*
Fairways / Rought Hole #15	0.00		0.00		0.00	Adjusted Service Date*
Fairways / Rough Hole #8	0.00		0.00		0.00	Adjusted Service Date*
Fairways / Rought Hole #16-A	0.00		0.00		0.00	Adjusted Service Date*
Fairways / Rough Hole #15-A	0.00		0.00		0.00	Adjusted Service Date*
Fairways / Rough Hole #4	0.00		0.00		0.00	Adjusted Service Date*
Bridges Year 4	0.00		0.00		0.00	Adjusted Service Date*
Bridges Year 3	0.00		0.00		0.00	Adjusted Service Date*
Fence Repairs	0.00		0.00		0.00	Defer to 2020

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

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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
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	3800.00	3800.00	Component added to study - LG
Digital Signage - TV's	15000.00	20000.00	5000.00	Increase to quotes
E-Store	12000.00	27000.00	15000.00	Increase to quotes
Workgroup Printer - Communications	0.00	0.00	0.00	Defer to 2020
Zendesk - Member Services	11820.00	11600.00	-220.00	Increase for additional departments use 25k / Reduce per 9/26/18 email MS
Server Room AC - Second Unit	8000.00	9898.00	1898.00	DP - Increase for addl work
Marketing Workstation	0.00	2000.00	2000.00	DP - Component added to study - LG
Table Save CC processing	0.00	8440.00	8440.00	DP - Component added to study - LG
Cell Phones	8048.00	12000.00	3952.00	Adjusted to quote
AV Systems Amenities - Meadow Room	0.00	10500.00	10500.00	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	10000.00	6333.00	2018-8 Adjusted component costs
Vehicle Maint Bay Flooring	0.00	11000.00	11000.00	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
Vehicle No. 137	40000.00	48800.00	8800.00	Adjusted to quotes
RPM Tech - Loader Snowblower	0.00	0.00	0.00	Defer to 2029
Tire Chains LDr No HE101	7382.00	6010.00	-1372.00	Accel component - LG

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 - DP- Accelerated to 2018
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

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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

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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	0.00		
Deck Paver - Wood Repair	0.00	0.00	0.00	Defer to 2020

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	10225.00	36476.00	26251.00	Accel and Increase
Design Costs - NWCH - 1-Office	0.00	14000.00	14000.00	Component added to study
Construction Costs - NWCH - 1-Office	0.00	122191.00	122191.00	Component added to study
Carpet Meadow Meeting Room	0.00	0.00	0.00	Defer to 2020
Furniture Replace - Common Space	0.00	0.00	0.00	Defer to 2023
Paint int lobby - hallway	0.00	0.00	0.00	Defer to 2020
NW Bridge-WK - ADA no 2 Upgrade	0.00	0.00	0.00	Defer to 2037
Concrete Walk - Entrance	0.00	0.00	0.00	Adjusted Service Date*
Decks - NWDS Event Tent Patio Improvements	0.00	0.00	0.00	Adjusted Service Date*
Landcaping - Lawns - Irrig	0.00	0.00	0.00	Adjusted Service Date*
Concrete Walks	0.00	0.00	0.00	Adjusted Service Date*
Design Costs - NWCH - 1 - Office	0.00	0.00	0.00	Adjusted Service Date*
Bldg Paint & Stain - Exterior	0.00	0.00	0.00	Defer to 2020
Carpet Runners	0.00	0.00	0.00	Defer to 2020

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 / Defer to 2020
Flooring Kitchen	0.00	20000.00	20000.00	Component added to study *
Flooring Restaurant	0.00	0.00	0.00	Defer to 2020
Furniture - Barstools - Lounge	0.00	0.00	0.00	Defer to 2020

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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Furniture - Restaurant	0.00	0.00	0.00	Defer to 2020
Altochame-Wittco	3847.00	0.00	-3847.00	Remove from study - Duplicate of Warming Cabinet
Broiler Salamander	3037.00	0.00	-3037.00	Remove from study - Duplicate of Charbroiler Wolf
Charbroiler - Wolf	0.00	0.00	0.00	Defer to 2020
Kegerator - 4 Tap	0.00	0.00	0.00	Defer to 2020
Meat Slicer SB-3500	0.00	0.00	0.00	Defer to 2020
Mixer - Hobart	0.00	0.00	0.00	Defer to 2020
Service Station Cabinets - 2	0.00	0.00	0.00	Adjusted Service Date *
Salad Bar	0.00	0.00	0.00	Defer 5 years
Range Wolf 10 Burner	0.00	0.00	0.00	Defer to 2020
Fryer - Gas 1				Defer to 2020

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 2020
Snowplay ADA Ramp, Stairs, Walkway Repairs	5000.00	10000.00	5000.00	Increased budget to recent quotes
Fatbikes 6	0.00	0.00	0.00	Defer to 2020

Ski Area Rent/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
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

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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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

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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 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
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 *

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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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
DSL Deck Replacement	0.00	0.00	0.00	Adjusted Service Date *
DSL Bldg Doors Interiore	0.00	0.00	0.00	Adjusted Service Date *
DSL Bldg Siding	0.00	0.00	0.00	Adjusted Service Date *
Handrails for ADA Ramp	0.00	0.00	0.00	Adjusted Service Date *
DSL Fire Lane Overlay	5760.00	0.00	-5760.00	Removed from study
DSL Acc Rd Overlay	30240.00	0.00	-30240.00	Removed from study
DSL Lower 500 Overlay	20520.00	0.00	-20520.00	Removed from study
DSL Parking Teir R/R	140000.00	0.00	-140000.00	Removed from study
DSL Lower 500 R/R	0.00	0.00	0.00	Deferred to 2022
DSL Parking Overlay	0.00	0.00	0.00	Deferred to 2022

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 - 40 year life
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 - 40 year life
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 / Adjusted useful life
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 - Snow bird Chair	0.00	20000.00	20000.00	Component
Tower Painting - Eagle Rock	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
Eagle Rock Lift Towers	0.00	0.00	0.00	Defer to 2037 - 25 yr life to 40 yr life
Sun Kids - 250 ft Conveyor Lift (previously 400ft)	0.00	0.00	0.00	Defer to 2026
Eagle Rock & Snowbird Ski Lift Overspeed Systems	7250.00	0.00	-7250.00	Removed from study
Eagle Rock Electric Motor	2893.00	80000.00	77107.00	Adjusted to actual
Eagle Rock Motor Room Enclosure	5000.00	30000.00	25000.00	Included as part of the Snowbird Chair project
Eagle Rock Control Panel - Low Volt	0.00	0.00	0.00	Adjusted useful life
Eagle Rock Com Line	0.00	0.00	0.00	Adjusted useful life

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

10/01/2017 - 09/30/2018

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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Eagle Rock Bullwheel	0.00	0.00	0.00	Adjusted useful life *
Eagle Rock Chairs (87)	0.00	0.00	0.00	Adjusted useful life
Eagle Rock Gear Box	0.00	0.00	0.00	Adjusted useful life
Eagle Rock Haul Rope	0.00	0.00	0.00	Adjusted useful life
Eagle Rock Hydraulic Tension	0.00	0.00	0.00	Adjusted useful life
Eagle Rock Bottom Lift Shack	0.00	0.00	0.00	Adjusted useful life
Loading Ramp Repairs	0.00	0.00	0.00	Adjusted Service Date *

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
Building Siding - Top Shop	0.00	0.00	0.00	Adjusted useful life

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
Snowplay - ADA Ramp	10073.00	25000.00	14927.00	Increase budget to include stairs & Ramp

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 - Defer to 2020
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 / Defer to 2020
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
Windscreens	0.00	0.00	0.00	Defer to 2020
Handrail repairs	0.00	0.00	0.00	Defer to 2020
Awning for deck	7073.00	30000.00	22927.00	Adjusted to estimate / accelerated to 2019 / Defer to 2020
Tennis Corn Walkways - Seal/Stripe	0.00	0.00	0.00	Defer to 2020

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

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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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 *
Landscaping - Supplemental	0.00	7000.00	7000.00	Added to study
Flooring-Epoxy Coating	8144.00	10000.00	1856.00	Increase & Accelerate Defer to 2020
Remote Condensor - Refrigeration - 1	3197.00	4700.00	1503.00	DP to increase - accelerate - rotate with 2
Remote Condensor - Refrigeration - 2	0.00	4700.00	4700.00	Added to study
Bar - Mahogany Refinish	2364.00	5000.00	2636.00	Adjusted budget
Appliance - Griddle - Counter Unit - Gas	0.00	0.00	0.00	Adjusted Service Date * / Defer to 2020

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 to 2020
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	25307.00	45000.00	19693.00	Accel to 2019 & Increase
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 Soft Costs	10000.00	25000.00	15000.00	Defer to 2019 and increase budget
Trail 7-12 Repair Soft Costs	0.00	0.00	0.00	Defer to 2019
Trail 7-8 Repair Soft Costs	25000.00	25000.00	0.00	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 / Defer to 2020
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
Trail 36-18 Hawks Peak Front - Trail Repair - Const	0.00	0.00	0.00	Defer to 2020
Trail 46 Remodel Schussing Crossing - Construction	0.00	0.00	0.00	Defer to 2020 *
Vehicle No. 117 - Ford 05	34500.00	60000.00	25500.00	Defer to 2020 & Increase
Picnic Tables - Benches - Supplemental	0.00	2500.00	2500.00	Component added to study
Trail - Nature Loop Construction	2956.00	75000.00	72044.00	Accelerated to 2020
Trail 6-7 Repair - Construction	0.00	40000.00	40000.00	Component added to study
Trail 7-12 Repair - Construction	0.00	15000.00	15000.00	Component added to study
Trail 7-8 Repair - Construction	0.00	35000.00	35000.00	Component added to study
Trail Euer Valley - Eastern Creek Crossing	0.00	0.00	0.00	Adjusted Service Date *
Trail Trout Creek Trailhead Remodel - Const	0.00	0.00	0.00	Adjusted Service Date *
Trail Nature Loop Construction	0.00	0.00	0.00	Adjusted Service Date *
Trail - Glacier Way Trailhead Remodel (Parking) - Const	0.00	0.00	0.00	Adjusted Service Date *
Trail 7-12 Remodel - Alder Creek - Soft Costs	0.00	0.00	0.00	Adjusted Service Date *

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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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Trail - Glacier Way Trailhead Remodel (Parking) - Soft Costs	0.00	0.00	0.00	Adjusted Service Date *
Trail 18-35 Remodel - Road Improvement - Drifter to Drifter	0.00	0.00	0.00	Adjusted Service Date *
Trail 23-24 Repair - Glacier Way - Const	0.00	0.00	0.00	Adjusted Service Date *
Trail 23-32 Repair	0.00	0.00	0.00	Adjusted Service Date *

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 2 years to 2020
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 Wubit A	10700.00	8000.00	-2700.00	Adjusted to actual
Snowblower	3725.00	3280.00	-445.00	Adjusted to actual
Exercise Equip - Strength	53000.00	68300.00	15300.00	Defer 2 years to 2020 / Increase to quote
Exercise Equip - Treadmills	0.00	0.00	0.00	Defer 2 years to 2020
Exercise Equip - Upright Bicycles	0.00	0.00	0.00	Defer 2 years to 2020
TCRC Pool Cover Wheel Assembly Lap Pool	0.00	0.00	0.00	Defer 1 year to 2019
Asphalt Trout Creek R-R	392206.00	387430.00	-4776.00	Defer to 2020 * Adjusted useful life
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 Defer to 2020
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 / Defer to 2020
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
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 - Phs 1	0.00	0.00	0.00	Split in 1/2 Defer 1 year to 2019
Landscaping - Lawns - LR - Phs 2	0.00	0.00	0.00	Split in 1/2 Defer 2 years to 2020
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

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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
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
Furniture Patio Partial R/R	0.00	0.00	0.00	Defer to 2022
Recumbent Bike - 1	0.00	0.00	0.00	Defer to 2020
Rowing Machine	0.00	0.00	0.00	Defer to 2020
Treadmills 2	13491.00	20438.00	6947.00	Adjust to quotes Defer to 2020
Upright Bikes - 2	5161.00	6000.00	839.00	Adjust to quotes - Defer to 2020
Ellipticals - 2	7408.00	13272.00	5864.00	Adjust to quotes - Defer to 2020
Trout Creek Overlay	0.00	0.00	0.00	Defer to 2037
Deck Trex - new	0.00	0.00	0.00	Defer to 2027
Trout Creek Stripe	0.00	0.00	0.00	Defer 2020
Building Lighting 2020 only	0.00	59617.00	59617.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Lobby - Hallway Flooring 2020 only	0.00	78705.00	78705.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
HVAC 2020 only	0.00	23388.00	23388.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Building Painting Exterior 2020 only	0.00	21247.00	21247.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Building Painting Interior (Old) 2020 only	0.00	12047.00	12047.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Restrooms - Gymside - 2020 only	0.00	300238.00	300238.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Roof Repair - Trout Creek 2020 only	0.00	11900.00	11900.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Building Siding (New) 2020 only	0.00	90801.00	90801.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Building Windows - (New) 2020 only	0.00	54208.00	54208.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Concrete Curb Repairs - 2020 only	0.00	11900.00	11900.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Building Doors - 2020 only	0.00	37009.00	37009.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Fence Repairs - 2020 only	0.00	29750.00	29750.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Signage - Facility Int & Ext - 2020 only	0.00	8925.00	8925.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Building Int Trim - 2020 only	0.00	17850.00	17850.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020
Window Screens - 2020 Only	0.00	2600.00	2600.00	Components added for the 2020 TCRC Expansion Phase 2 - Remove after 2020

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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

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3 Year Reserve Study					Notes
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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	2018-02 - Added 2nd existing fryer to component list
Range	3350.00	10245.00	6895.00	DP Approved

DRAFT TOTAL CHANGES 2018 \$ **3,776,986.00**

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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