



Long Range Plan 2022 – 2026

*approved by Committee vote at the January 28th, 2023 winter Committee Meeting

*amendments, modifications, and additions may be coming for the Spring 2023 Meeting

Purpose of this Document

The Three Mile Island Camp (TMI) long range plan (the Plan) document is intended to articulate the mission, vision, and priorities of the organization and to set longer-term goals within that framework. In addition, the Plan is used as a reference for the community and assists in gauging progress. While the Plan can be updated at any time, it is understood that the following detail incorporates the period from Fall 2022 – Fall 2026, after which a full refresh is necessary. Previous, current, and subsequent versions of this document provide historical reference, conscious action, and consistency for the Three Mile community.

Introduction to Three Mile Island

TMI, the first permanent summer camp established by the Appalachian Mountain Club, was founded in the early 20th century to provide a summer home in the White Mountain Region for AMC members and the general public. The camp is managed by volunteers and paid staff and is designed for enjoyment by families, couples and singles, across multiple generations. The facility is located entirely on a 43 acre island in the northwest region of Lake Winnepesaukee, New Hampshire.

Vision

The vision for the camp then and now is best summed up in the words of its founder, AMC Member Rosewell Lawrence:

“But not only should the natural beauties of the island be protected and no work of man allowed to mar; but campers also should live as close to nature as the rules of hygiene and reasonable regard to comfort will allow. Golf and fine clothes should be tabooed; early hours, camp costumes, and simple fare should be the rules. Canoeing and swimming, fishing and sailing, tramping and climbing, resting and communing with nature should be the order of every day. Briefly, the island camp should never become a hotel, but remain a camp, pure and simple, where club members may find rest and live as close to nature as possible.”

TMI has been remarkably steadfast in its commitment to this vision. The concepts of conservation and non-motorized recreation are central points in the statement and are still at the heart of the Three Mile experience today. In addition, Lawrence focuses on what is one of

the camp's strongest traditions – simple living, another concept to which Three Milers continue to be passionately devoted.

Today the vision manifests itself in various ways that were inconceivable to Rosewell Lawrence over a hundred years ago. For example, campers are encouraged to be “off the grid” in order to enjoy nature and the company of others; laptops, phones, and tablets are not allowed in public spaces; TMI still embraces the postal system as a viable, though not exclusive, communication channel; while simple fare is still the rule at all three meals, accommodations are made for dietary needs; and while electricity has come to the island it is available in only a few common areas.

Mission

TMI exists to be a place where people can live as simply and close to nature as possible. The camp's mission is to preserve the character of the camp by ensuring that it continues to be:

- A model of simplicity and environmental stewardship
- A haven where families and individuals can experience the natural world together
- A source of recreational opportunity and spiritual renewal
- Steeped in service and voluntarism that spans generational lines and encourages individual responsibility

We Value:

- Nature
- Community
- Simplicity
- Tradition
- Being unplugged
- Financial independence and stability
- Sustainability
- Volunteerism

Organizational Framework:

TMI is guided and managed by a 14 member committee of volunteers who provide strategic direction and priorities. The Committee consists of 14 individuals who serve in rotating four year terms. Committee roles include a Chair, a Treasurer, and three Sub-Committees with a Chair and three Committee members covering the following disciplines:

- Management
- Maintenance
- Outreach and Education

In addition, one individual will serve on both a sub-committee and will act as Vice-Chair.

Following are the goals and priorities of the overall Committee and each of the sub-committees.

Committee-wide Goals:

Fundamental, on-going goals that never change:

- Maintain the simple character of the Camp experience.

- Protect the natural beauties of the island.
- Operate at the highest standards of accountability, according to the AMC's guidelines for similar facilities.

For the next four year period, our additional major goals are:

- Carry out the greater mission of the AMC.
- Team with the AMC and the Volunteer-Led Camps and Cabins (VCC's) on mutually developed initiatives and priorities.
- Maintain formal and informal leadership role(s) within the VCC community.
- Restore Three Mile finances back to a healthy place (after COVID shutter camp in 2020 and we had reduced occupancy in 2021)

Accomplishments over the previous four year period:

- While the Island accomplishments are itemized in the sub-committee reports, it is worthy to note that the Three Mile Island committee and management team made strides in our relationship with the AMC. Members of the committee and island volunteers remained active in the co-operative efforts of the Volunteer-led Camps and Cabins (VCC's), formerly known as Volunteer Managed Facilities (VMF's). The renaming of the VCC's follows a joint effort to evaluate and enhance the VCC missions as they relate to the AMC. Further, Three Mile hosted several members of the AMC on the island, participated in Club Wide events, and volunteered on task forces and initiatives identified by the AMC
- It is also prudent to mention that the committee spent a considerable amount of time and energy examining and working to enhance the experience of the croo. As college students recognize the need to seek internships early in their college career, Three Mile and other camps strive for retention and meaningful work experiences.
- Further, after the summer 2018 season, the committee decided to move to a co-manager during the summer months. Changes are underway to the bookkeeping and island educator roles but their missions remain intact.

Sub-committee Goals 2022-2026:

Management:

The Management Subcommittee is responsible for all financial, human resource and operational aspects of running TMI Camp, and for Committee governance.

- Finances: Oversight of revenue and expenditures, financial protocols, assessment of the financial impact of potential expenditures (w/ Treasurer)
- Human Resources: Hiring and Evaluation (w/Chair), Salaries, Job Descriptions

- Camp Operations: Oversight of all operations, updating of Operating Policies, monitoring of facility use (summer and off-season)
- Governance: Committee functions, updating of by-laws, long-range plan

Management Subcommittee Goals (2022-2026):

- Fully implement online reservation system and credit card payment processing
- Develop sustainable performance management system to be utilized by Committee Chair, Committee members (as needed), and Summer Manager(s)
- Diversity, Equity, and Inclusion related goal(s):
 - Consider (with maintenance) a goal around enhancing accessibility for mobility impaired campers
 - Annual DEI training for staff, Committee, others, including an annual review and verbal or written report from DEI specialist
 - Marketing/website/other communication that highlights the experience of historically marginalized populations who have found a community at TMI
 - Reflection on what changes camp culture will need (respecting camp history but looking forward), including surveying campers from minority populations
 - Set target % hiring goals, and create new approaches to recruiting, for diversity in overall staff numbers
 - Camp DEI book study, e.g. [Caste](#) by Isabel Wilkerson
- Work with the Treasurer in managing financial plans and strategies to ensure TMI's financial health and long-term sustainability. Monitor and manage rate schedule, on an annual basis, that keeps TMI in the black and keeps it affordable for families.
- Implement a risk management plan to ensure safety of campers and staff. Adapt VCC annual safety checklist created by AMC to trim it down to just sections relevant to TMI in 2023. Use this every year at opening weekend. Create and implement a formal kitchen safety audit. Conduct annual overall safety audit every xx years.
- Work with summer manager(s) and Kitchen Staff to perform food safety assessment in 2023; review and update risk management plan in 2020; and conduct safety audit in 2022.
- To maintain a fair and open reservation system, continue to track summer lottery results and develop a baseline metric of lottery outcomes and occupancy patterns. Lottery outcomes are based on week and cabin choices.

Management Subcommittee Report on Previous Period (2018-2022):

Overall, the full Committee and Management Subcommittee was surprised by and then preoccupied with COVID 2020 - 2022. That said, we made progress in many area as outlined below:

1. Carry out a leadership transition process that includes formal hiring process for incoming summer manager and formal recognition of outgoing summer manager. Review and update job descriptions and financial compensation for summer manager, assistant manager and off-season manager; design orientation and training for new summer manager; define expectations and processes for croo recruitment and training; all by Fall committee weekend	<ul style="list-style-type: none"> ● This was completed in 2018 as outlined and continuous support was provided to Comanagers & Manager. ● We revised, updated, and digitized the Summer Manager binder in 2018 (hundreds of pages of important information for the
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<p>2018. Support new manager(s) in carrying out processes by providing resources as needed (ongoing).</p>	<p>running of camp). We set forth expectations for this binder to be updated on an annual basis as needed by Summer manager(s)</p> <ul style="list-style-type: none"> ● Developed performance review process and utilized new process in 2019. Needs to be streamlined and updated. ● With the support of the full Committee, we created a hiring committee and hired a new Manager and Assistant Manager in 2022. We documented a process for future interviews for managers/staff. ● We provided training and mentoring support for new managers in 2022. We reviewed croo and staff salaries and made rate adjustments as needed and with our overall budget in mind.
<p>2. Work with Treasurer in managing financial plans and strategies to ensure TMI's financial health and long-term sustainability. Monitor and manage rate schedule, on annual basis, that keeps TMI in the black and keeps it affordable for families.</p>	<p>This is and will continue to be an ongoing process. A task force was created (with a MGMT subcommittee member involved) to provide suggestions for decreasing operating costs.</p>
<p>3. To maintain a fair and open reservation system, continue to track summer lottery results for four more years (through summer 2021) to develop a baseline metric of lottery outcomes and occupancy patterns. Lottery outcomes are based on week and cabin choices.</p>	<p>Reviewed reservation system April 6, 2019 and approved current lottery system. Baseline lottery outcomes were planned to be completed in 2020 but were not due to COVID re-prioritization. Will revisit once online reservation system is implemented</p>
<p>4. Implement a risk management plan to ensure safety of campers and staff. Adapt AMC preseason safety self-survey action items by summer 2018 and implement TMI preseason safety self-survey action items by summer 2019. Work with summer manager and Kitchen Staff to perform food safety assessment in 2019; review and update risk management plan in 2020; and conduct safety audit in 2022.</p>	<p>Draft TMI Safety Plan was created that met the AMC requirements. VCC annual safety checklist created by AMC was given to Dinty to go over with Chris Alibrandi prior to 2020 opening to trim it down to just sections relevant to TMI. This should be done and used every year at opening. Update needed. Pre-season safety survey completed in 2019. Consulting visit by Chef Anthony happened week during week 3, 2019. No audit is recorded</p>

	<p>but a lot of work was done regarding food safety during the COVID summers. Formal audit needs to be developed and implemented.</p> <p>The risk management audit was updated in 2021. A safety audit will be conducted in 2022.</p>
5. Ensure ongoing technology support through use of volunteer IT consultant. Research and utilize current technology in our back-office work to maximize efficiency and effectiveness by summer 2019, while maintaining appearance of low technology use to campers. Work with AMC to achieve on-line registration and electronic payment capability, by 2021.	<p>Ongoing –</p> <p>We finalized the design and implementation of an online reservation system (to be fully implemented in 2023)</p>
6. Monitor and improve camper experience by evaluating camper feedback. Continue, on an annual basis, to develop camper survey to collect valuable and applicable feedback. Create a more manageable system for inputting, evaluating and reporting the feedback, by Fall committee weekend 2019. Create a more formal system to ensure camper feedback gets to the appropriate area/staff/committee for discussion and resolution, by Fall committee weekend 2019.	<p>Ongoing –</p> <p>We completed and analyzed Summer camper evaluations each year and also streamlined the process to allow for a more manageable system for inputting, evaluating, and reporting feedback. This process also allows for the streamlined application of learnings from season to season.</p>
7. Update and adopt operating policies and bylaws by Fall committee weekend 2018.	<p>Operating policies updated in May, 2019</p>

Maintenance Subcommittee

The Maintenance Subcommittee is responsible for the maintenance, repair, and construction of all TMI buildings, boats and infrastructure

- Maintenance and repair: Oversight of TMI's built environment, annual updates of building maintenance database and Description of TMI Physical Plant
- Project planning and evaluation: Assessment of the need for major repair and/or construction projects
- Project oversight and supervision: Monitoring of all projects taking place on TMI Camp property and regarding TMI assets off site
- All projects will adhere as closely as possible to TMI's Sustainability Guiding Principles

Maintenance Subcommittee Goals (2022-2026)

- Complete Appy VI electric launch project, including any modifications needed for the Launch House (Boat building project started in late-2021, and continues until projected finished in 2023 or 2024. Built by Boston Boat Works, funded via donation and large donor fundraising)

- Replace 3-door Reach-in freezer (One door broke summer 2022. Replacement estimated Spring 2023)
- Complete repairs of main dock and launch house (due to ice damage)
- Re-siding of the launch house in cedar shingles or other resilient siding product
- Minimize capital expenditures to facilitate Electric-Appy VI and buy-out of the solar array at Cardigan Lodge
- Improve handicap access to Idlewild and Edgewater cabins
- Evaluate and identify areas of improvement for mobility impaired and handicap access to all camp facilities. Execute improvements with the greatest impact immediately. Work with the management subcommittee to prioritize long-term initiatives to continue to meet the needs of an aging camp demographic. (Would need input from committee at large to generate a “vision” or “strategic direction” to make TMI more accessible)
- Replace East Ledge Tent with cabin (estimated 2024)
- Replace SeaDog Engine (estimated 2024 or 2025)
- Improve, organize, and memorialize training of Croo and Volunteers on maintenance processes
- Audit and improve maintenance recurring schedules and processes
- Assess tennis court replacement costs and make recommendation (2022 end-of-week camper survey included a few questions about how often campers used the courts)
- Electric car charging station to Three Mile Parking Lot (2026 or beyond, based on camper need)
- Electrify the Main House kitchen to keep in line with sustainability goals (Would also need to invest in a larger capacity ‘standby generator’ for occasional power outages. Perhaps propane?)

Maintenance Subcommittee Report on Previous Period (2018-2022)

- Appy V-Appy VI replacement underway (Started late-2021)
- EL hull and motor replaced 2020; Jonboat motor replaced 2022
- Replacement for Sea Dog motor (scheduled 2022) (being deferred to 2023 or 2024)
- Main raft and slide replaced; diving board status quo
- No change to accessibility access to cabins
- Breezy 5 (Chalet) replaced with Cabin in 2019
- Chamberlain Tent was replaced with a Cabin in 2020
- (Yellow Birch 2 tent replaced with a Cabin in 2017)
- Off season manager Dinty Child led an unprecedented summer of volunteer maintenance work, taking advantage of the 2020 pandemic summer hiatus (camp was closed to campers, but smaller brigades of volunteer were able to be on island and make good progress on various tasks)
- Significant tree work around the whole island (trimming, felling) completed in 2020 by Warren (took advantage of the Covid summer to work on a lot of problem trees in the Urban area)

Maintenance Subcommittee Report on Previous Period (2018-2022)

The maintenance subcommittee focused on kitchen and Main House upgrades, to equipment and flow. The replacement of the Palace John with a clivus as well as upgrading 3 tents to cabins were significant projects.

Goal	Results
Electrify kitchen; boat house charging station	consultation with electrician about load and cable capacity
Redesign of breezeway for storage and buffet	completed
Replace East Ledge tent with cabin	2023 or 2024
Evaluate tennis court	repair or repurpose as pickleball court; ongoing
Replace baggage outboard(s) with electric motor(s)	ongoing discussion; charging capacity?
Replace Reach-in Refrigerator (next to oven)	Fridge died in Fall 2021; Ordered/delivered/replaced Spring 2022
Evaluate hot water system and booster	Possibly replace booster
Evaluate Breezy john for replacement with Clivus	Continuing; can be deferred (2026?)
Replace roofs on two cabins with metal	Funded by Barker contribution; Materials ordered in Fall 2022. Slated to be installed on Rock Island and Town Hall cabins in Spring 2023.
Create capital equipment replacement plan for kitchen	In progress
Outdoor cooking area/smoke shed built behind main house	Completed 2020
Water system closet in main house was replumbed 2020	Completed 2020
New steps installed on West side of breezeway, main house	Completed 2020

Outreach and Education:

The Outreach and Education subcommittee has clear responsibility for the natural resources of the island and environmental sustainability. A natural outgrowth of this responsibility is filling the mandate from AMC to educate campers on the environment and encourage conservation behaviors. The third responsibility, for “outreach,” has been defined in various ways, and this plan strives for clarity in Committee assignments in order to strengthen marketing, communications, and branding which will ultimately make it easier for the Committee to sustain the Island into the future.

Outreach and Education Subcommittee Goals (2022-2026)

The Outreach and Education subcommittee will collaborate with TMI Managers (both Summer and Off-Season) to ensure the success of the following goals:

1. Complete communication efforts by updating the TMI logo in collaboration with the TMI Creators organizers, the Maintenance sub-committee, the Management sub-committee, TMI Managers, and NRAC (Natural Resource Action Committee).
2. Prepare a new environmental education naturalist booklet for summer 2023, including materials about:
 - a) Ticks and the possibility of Lyme disease on TMI
 - b) Modification of topics from the previous naturalist booklet
 - c) Modification of materials from net zero efforts at TMI
3. Involve TMI campers directly in Outreach and Education efforts. For example:
 - a) Solicit information from campers about possible educational topics.
 - b) Develop weekly presentations that address the different aspects of the AMC mission.
 - c) Link campers, on the TMI website, to tools that can calculate their transportation carbon footprint to and from the Island and include suggestions on what they can do to offset their emissions.
4. Facilitate sharing of information between subcommittees. For example:

- a) Creating a yearly report on TMI's net zero efforts and present it for discussion at the Fall Committee Meeting.
 - b) Exploring an option for Camper-Naturalists (using the model developed by Echo Lake Camp, with the Management and Maintenance sub-committees).
- 5. Educate the TMI Committee, TMI managers, kitchen staff and Croo on the positive effects of a climate friendly diet.
- 6. Collaborate with the AMC-Plymouth State University working group on education and research efforts of mutual interest. For example:
 - a) Land use planning and analyses at TMI
 - b) Net Zero Strategy for AMC and PSU
 - c) Climate Change in Alpine Ecosystems for AMC and PSU
- 7. Create a bank of photos for use on the TMI website, in emails to the TMI community and in other electronic communications.

Outreach and Education Subcommittee Report on Previous Period (2018-2022)

	Goal	Results
1	Create a Marketing plan each year	Not accomplished.
2	Introduce value pricing	Accomplished 2018. Week One youth discounts increased the number of campers during that week.
3	Coordinate messaging among existing communication channels	Partly accomplished. Email has been consolidated to MailChimp and email messages from MailChimp are automatically posted on the TMI Facebook page. Contact information from reservations are not synched to the email list.

4	Ground outreach in community brand value messages	Partly accomplished. This is ongoing.
5	Consolidate all contact lists and consider a more sophisticated CRM with individual tagging that could coordinate with Quickbooks	Partly accomplished, 2018. We still have multiple contact lists that need to be regularly reconciled. New online reservation system may help to address this.
6	Design templates for email, letters, postcards or other to align with brand	Partly accomplished 2020. Templates for emails now include new AMC logo and email messages include a photo which can be changed to help accent the message. Postal mail templates were not created, although these would get minimal use.
7	Update the TMI website	Accomplished, 2019. The website now is easy to update and to modify.
8	Continue to grow and maintain the TMI Facebook page	Accomplished.
9	Establish and coordinate with the TMI Natural Resources Advisory Committee	Accomplished 2018. NRAC has been instrumental in advising TMI about the Land Use Plan and in sharing results from the AMC-requested vegetation sampling. O&E was successful in recruiting Drs. Diana Jolles and Tommy Stoughton from Plymouth State University to assist with this decadal sampling in 2021, with plans for continued support for future sampling.

10	Supply materials to Island Educator as required to aid in camper knowledge of sensitive areas	Educational materials were outlined in 2019. These outlines were shared with 2022 Summer Managers. Assistant Manager took on the role of Island Educator in 2022 with limited success. Copies of the junior naturalist education booklets were available in the office and were all distributed in 2022.
11	Monitor deer population and possible remedies	A deer exclusion was monitored from 2017-2020. No deer were observed on TMI during the 2022 summer.
12	Continue to monitor energy demand and carbon emissions. Publicize these results to campers.	Partly accomplished. The Committee could use a more thorough report to help guide future decisions. The TMI Net Zero Committee, in collaboration with O&E and the Maintenance sub-committee, has suggested "Dock Talks" which are envisioned to begin during summer 2023.
13	Recommend demand side management solutions	Accomplished, January 2022. Example: Appy VI project approved.
14	Initiate a work effort to consider all aspects of electric chargers in the TMI parking lot.	Not accomplished.
15	Advocate for low and restricted impact on the natural systems of the island	Partly accomplished and ongoing. Composting of vegetables and of human waste continues; local food purchasing has increased. Provided guidance to campers about the revised 2022 Land Use Plan.

16	Restore camper connection to the environment and encourage outdoor activities education: how to paddle, how to build a fire safely and how to extinguish a fire safely, how to sail, how to swim long distances, record wildlife sightings.	O&E members communicated with TMI Managers about the updated TMI Land Use Plan and began to occasionally encourage additions to the TMI Natural History Notebook (created 1965) to record notations about wildlife and vegetation on the Island. Some programming during summer 2022 addressed the topics noted (e.g. how to paddle).
17	Continue organized education for kids and adults through the evening programs, book club, the junior naturalist program, and auxiliary efforts such as outhouse posters and Main House natural history cabinet.	Accomplished, 2018, and ongoing. O&E booked evening programming, updated Tree Trail labels, and offered advice on other environmental education. O&E suggests adding “Dock Talks” and updating the junior naturalist booklets in 2023.
18	Work with marketing and the assistant manager to supply materials for new campers	Not accomplished. Future efforts could include a letter sent specific to new campers, including an island map and links to information on the TMI website access, including about TMI Land Use Plan and Launa Schweizer’s article on TMI botany.
19	Offer to assist the Island Manager with materials or ideas for the Island Educator	Accomplished.

Treasurer and Financial Management:

The Treasurer's role is to provide the Committee with actionable information for decision making and to steward the financial resources of the Camp. Accordingly, the Treasurer has responsibility for the following financial management goals:

Financial Management Goals (2022-2026):

1. Work with the Committee to restore a healthy, sustainable cash flow of \$40k to \$60k annually that enables Three Mile Island Camp to fund operations and necessary capital investments without making the camp experience unaffordable for the present camper demographic mix.
2. Establish a plan for rebuilding capital reserves to the AMC goal levels. AMC recommends capital reserves be sufficient to cover
 - a. the amount of income “at risk” due to a realistic adverse event, taking into account our ability to manage expenses during such an adverse event; or
 - b. ongoing replacement costs of equipment, gear and/or fixed assets; whichever is greater.
3. With the Maintenance Committee’s help, update and maintain a camp asset list so that AMC has correct input for their depreciation schedule.
4. Maintain the transition to accrual accounting and an auditable balance sheet by closing quickbooks annually so that no prior period adjustments can be made to the accounting to keep TMI’s books in line w/ the official AMC general ledger.
5. Conduct an orderly transfer of knowledge and artifacts to the 2023 incoming Treasurer and staff members responsible for book-keeping.

Treasurer/Capital Spending Report on Previous Period (2018-2022)

Item	Amount
Kitchen replacements (equipment, plumbing, breezeway)	\$32,350
Sea Dog Dock	\$31,029
Palace & Newcastle Clivus installations	\$27,481
Main House & Tower Upgrades	\$10,853
Rebuilt Chamberlain Tent into Chamberlain Cabin	\$6,724
Boat Investments (suzuki engine, smoker craft baggage boat)	\$6,595
New Dock Pilings	\$5,942
Rec Hall floors refinishing	\$5,940
Total	\$126,914

The average annual 2018-2022 capital spending of roughly \$25K is below our average annual investment target of \$40k to \$60k annually. The island’s physical assets are in excellent condition especially after the volunteer summer of 2020 leveraging donations and volunteer labor to improve the physical condition of the camp. With an ongoing aggressive maintenance program the camp should be able to maintain the lower end of capital investment into the future.

Our five-year capital spending goals include: (2022-2026)

Our current five-year capital spending goals include:

Item	Estimate
Cardigan Solar System buyout (TMI Committee approved \$45k Fall 2022. Waiting on AMC to give the green light)	\$45,000
Main Dock & Launch House repair (ice and shingle damage)	\$50,000
Sea Dog engine replacement	\$20,000
Parking Lot electric vehicle chargers	\$11,500
Handicap Accessibility improvements	\$10,000
Main House Hot Water Heater replacement	\$10,000
Kitchen replacements (freezer etc)	\$5,000
Electric Appy VI*	\$0
Total	\$151,500

*The Electric Appy VI launch was approved to proceed by the committee only if all funds are raised as donations so TMI will spend \$0 in capital spending on the project including any upgrades to the launch house electrical systems to support electric charging.

Treasurer Report on Previous Period (2018-2022)

Goal	Results
Work with the Committee to restore a healthy, sustainable cash flow that enables Three Mile Island Camp to fund operations and necessary capital investments without making the camp experience unaffordable for the present camper demographic mix.	Worked with the committee chair and broader committee to navigate the COVID-19 crisis to maintain viable financial operations throughout. Utilized the summer 2020 to invest in the island relying heavily on monetary and volunteer work time donations.

Goal	Results
<p>Establish a plan for building capital reserves to AMC goal levels. AMC recommends capital reserves be sufficient to cover</p> <ul style="list-style-type: none"> a. the amount of income “at risk” due to a realistic adverse event, taking into account our ability to manage expenses during such an adverse event; or b. ongoing replacement costs of equipment, gear and/or fixed assets; whichever is greater. 	<p>Tested the invested reserves throughout the COVID crisis of 2020 and 2021. Partnered with the committee chair to create new processes, holding camper deposits, requiring accrual accounting methodology to maintain required cash flow to fund island investments while not requiring invested reserves. Maintained minimum operating cash levels to ensure sustainability of operations. Reset capital investment expectations to a new \$40k to \$60k range to ensure positive cash flow after capital spending annually to rebuild operating cash balances post COVID crisis. Began the camper rate resetting in 2022 to begin to cover inflation and will need to continue into the term of the next treasurer.</p>
<p>With the Maintenance Committee’s help, update and maintain a camp asset list so that AMC has correct input for their depreciation schedule</p>	<p>Deferred to the next Treasurer at the request of the committee chair and sub-committee leaders due to the COVID pandemic.</p>
<p>Update financial practices documentation / manuals for use by the camp staff, Treasurer, and Chair.</p>	<p>Updated the financial accounting to accrual from cash accounting to support the camp through COVID with sustainable operating cash balances. Partnered with the Co-Book Keepers Tom and Peggy Merrow to clean up the historic balance sheets in quickbooks to facilitate this upgraded accounting capability. Deferred to the next Treasurer to update the quickbooks process to do an annual closing and update financial practices documents.</p>