

**EXHIBIT G**  
**RESERVE STUDY**  
**AICPA BY LOCATION REPORT**

EXHIBIT G

Tahoe Donner Main  
AICPA Report by Location  
January 1, 2024

Percent Funded: 36.16%

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"
Administration	0.18	46.42	966,968	56.97%	1,406,648	199,222	90,045	7,504	550,913
Alder Creek Café	0.35	31.41	172,768	69.76%	211,835	43,583	13,560	1,130	120,521
Bikeworks	0.35	2.35	274,760	60.73%	283,202	60,342	18,129	1,511	166,867
Campground	0.41	37.42	616,008	67.30%	766,471	149,917	49,065	4,089	414,570
Capital Projects	0.01	3.58	457,650	92.94%	461,455	153,813	29,539	2,462	425,343
Chalet House	1.31	20.60	349,519	83.80%	407,982	105,922	26,116	2,176	292,910
Cross Country	0.04	31.60	4,237,221	58.16%	5,320,513	891,104	340,586	28,382	2,464,194
Cross Country - Snowmaking	0.66	4.67	17,329	34.26%	18,473	2,147	1,183	99	5,936
Equestrian Center	0.36	24.75	970,918	54.86%	1,361,167	192,604	87,133	7,261	532,612
Food Trailer	3.58	6.58	65,500	68.61%	75,656	16,250	4,843	404	44,937
Forestry	0.41	29.42	3,963,139	53.45%	4,970,356	765,972	318,171	26,514	2,118,165
General Maintenance	0.08	10.52	665,157	75.95%	705,773	182,694	45,179	3,765	505,209
Golf Complex	0.23	14.58	999,061	53.18%	1,163,047	192,134	74,451	6,204	531,314
Golf Complex - Cart Barn	4.41	7.41	506,000	8.85%	607,143	16,186	38,865	3,239	44,760
Golf Course	0.12	29.41	10,945,953	67.07%	14,174,280	2,654,688	907,349	75,612	7,341,084
Golf Course - Lodge Golf	6.21	6.21	18,000	36.14%	20,983	2,352	1,343	112	6,504
IT	0.01	37.62	2,487,914	51.63%	2,732,061	464,488	174,889	14,574	1,284,462
Maintenance	0.08	49.42	3,779,229	70.42%	5,236,591	962,353	335,214	27,934	2,661,221
Marina	0.06	23.45	1,682,457	68.28%	1,881,559	415,433	120,446	10,037	1,148,810
No.Woods Pool-Bldg.	0.42	19.42	407,753	72.14%	464,003	106,365	29,703	2,475	294,133
Northwoods	0.08	39.76	3,809,901	73.81%	5,041,283	1,016,905	322,711	26,893	2,812,077
Pizza	0.23	42.42	545,854	62.13%	678,659	122,646	43,444	3,620	339,156
Recreation	0.12	19.59	490,533	69.54%	563,519	123,357	36,073	3,006	341,123
Ski Area - Mtn Ops	0.25	35.46	9,335,107	78.35%	10,012,158	2,644,910	640,916	53,410	7,314,045
Ski Area - Mtn Ops - DSL All Areas	0.41	2.41	165,000	94.91%	174,371	56,633	11,162	930	156,608
Ski Area - Mtn Ops - Lift Maintenance	0.58	34.50	4,180,094	57.88%	7,084,585	874,855	453,511	37,793	2,419,262
Ski Area - Mtn Ops - Rental-Retail	0.27	15.90	1,125,797	66.75%	1,316,838	271,743	84,296	7,025	751,459
Ski Area - Mtn Ops - Snowmaking	0.05	17.05	1,058,542	49.36%	1,601,194	188,940	102,498	8,542	522,481
Ski Area - Mtn Ops - Top Shop	0.04	14.87	270,874	82.25%	316,180	80,568	20,240	1,687	222,797
Ski Area - Mtn Ops - Top Shop Parking	3.42	11.41	62,000	57.38%	81,710	12,865	5,231	436	35,576
Ski Area - Mtn Ops - Winter Food-Beverage	1.09	1.87	552,601	93.60%	573,518	187,047	36,713	3,059	517,247
Ski Area Mountain Ops Parking	0.41	2.41	45,000	94.84%	47,382	15,434	3,033	253	42,679
Snowplay	0.04	7.00	145,270	73.34%	156,776	38,530	10,036	836	106,547
Tennis Complex	0.18	29.41	2,113,637	70.89%	2,601,426	541,821	166,527	13,877	1,498,313
Tennis Complex Access Road	1.41	15.33	67,250	57.49%	84,611	13,980	5,416	451	38,660
The Lodge	0.14	49.42	4,570,147	53.76%	7,289,511	888,499	466,629	38,886	2,456,992
Trails	0.09	29.92	4,009,500	45.84%	5,894,778	664,586	377,347	31,446	1,837,798
Trout Creek BLDG	0.01	29.70	2,455,034	54.45%	3,207,071	483,392	205,297	17,108	1,336,737
Trout Creek BLDG Basketball Area	1.50	1.50	10,000	72.67%	10,377	2,628	664	55	7,267
Trout Creek Parking	0.41	17.42	143,500	29.43%	204,518	15,274	13,092	1,091	42,237

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Trout Creek POOLSPA	0.04	15.41	1,570,676	62.43%	1,756,903	354,606	112,466	9,372	980,601
	0.01	49.42	70,309,623	63.62%	90,966,564	16,176,787	5,823,111	485,259	44,734,129

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Bikeworks	0.35	2.35	274,760	60.73%	283,202	60,342	18,128	1,511	166,867
Campground	0.41	37.42	616,008	67.30%	766,471	149,917	49,063	4,089	414,570
Capital Projects	0.01	3.58	457,650	92.94%	461,455	153,813	29,539	2,462	425,343
Chalet House	1.31	20.60	349,519	83.80%	407,982	105,922	26,116	2,176	292,910
Cross Country	0.04	31.60	4,237,221	58.16%	5,320,513	891,102	340,578	28,381	2,464,194
Cross Country - Snowmaking	0.66	4.67	17,329	34.26%	18,473	2,147	1,183	99	5,936
Equestrian Center	0.36	24.75	970,918	54.86%	1,361,167	192,603	87,131	7,261	532,612
Food Trailer	3.58	6.58	65,500	68.61%	75,656	16,250	4,843	404	44,937
Forestry	0.41	29.42	3,963,139	53.45%	4,970,356	765,971	318,163	26,514	2,118,165
General Maintenance	0.08	10.52	665,157	75.95%	705,773	182,694	45,178	3,765	505,209
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IT	0.01	37.62	2,487,914	51.63%	2,732,061	464,488	174,885	14,574	1,284,462
Maintenance	0.08	49.42	3,779,229	70.42%	5,236,591	962,351	335,205	27,934	2,661,221
Marina	0.06	23.45	1,682,457	68.28%	1,881,559	415,433	120,443	10,037	1,148,810
No.Woods Pool-Bldg.	0.42	19.42	407,753	72.14%	464,003	106,364	29,702	2,475	294,133
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Pizza	0.23	42.42	545,854	62.13%	678,659	122,646	43,442	3,620	339,156
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Ski Area - Mtn Ops - Top Shop	0.04	14.87	270,874	82.25%	316,180	80,568	20,239	1,687	222,797
Ski Area - Mtn Ops - Top Shop Parking	3.42	11.41	64,000	55.68%	83,966	12,886	5,375	448	35,634
Ski Area - Mtn Ops - Winter Food-Beverage	1.09	1.87	552,601	93.60%	573,518	187,047	36,712	3,059	517,247
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	0.01	49.42	70,311,623	63.62%	90,968,820	16,176,787	5,823,111	485,259	44,734,187