

**Tahoe Donner Main
AICPA Report by Location
January 1, 2025**

Percent Funded: 31.00%

| 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 | 0.08 | 45.41 | 1,009,589 | 64.80% | 1,539,365 | 202,795 | 93,106 | 7,759 | 654,173 |
| Alder Creek Café | 0.35 | 30.41 | 172,768 | 66.44% | 225,490 | 35,582 | 13,638 | 1,137 | 114,781 |
| Bikeworks | 0.34 | 2.52 | 275,221 | 55.13% | 286,850 | 47,035 | 17,350 | 1,446 | 151,724 |
| Campground | 0.30 | 36.41 | 622,291 | 71.66% | 813,359 | 138,245 | 49,195 | 4,100 | 445,947 |
| Capital Projects | 0.10 | 0.57 | 442,650 | 90.14% | 444,297 | 123,692 | 26,873 | 2,239 | 399,005 |
| Chalet House | 0.31 | 19.60 | 349,519 | 88.07% | 409,087 | 95,421 | 24,743 | 2,062 | 307,807 |
| Cross Country | 0.07 | 30.59 | 4,615,894 | 65.51% | 5,880,958 | 937,460 | 355,699 | 29,642 | 3,024,041 |
| Cross Country - Snowmaking | 2.01 | 28.66 | 1,108,604 | 17.08% | 2,110,337 | 58,710 | 127,640 | 10,637 | 189,385 |
| Equestrian Center | 0.36 | 23.75 | 1,079,785 | 62.83% | 1,564,665 | 210,319 | 94,636 | 7,886 | 678,444 |
| Food Trailer | 2.58 | 5.58 | 65,500 | 76.65% | 75,572 | 15,564 | 4,571 | 381 | 50,207 |
| Forestry | 0.22 | 28.41 | 3,999,347 | 55.78% | 5,263,947 | 691,619 | 318,381 | 26,532 | 2,231,011 |
| General Maintenance | 0.07 | 9.52 | 670,630 | 82.33% | 705,509 | 171,159 | 42,671 | 3,556 | 552,121 |
| Golf Complex | 0.19 | 13.57 | 1,021,592 | 64.97% | 1,193,789 | 205,743 | 72,204 | 6,017 | 663,681 |
| Golf Complex - Cart Storage | 6.41 | 6.75 | 512,705 | 24.56% | 619,780 | 39,029 | 37,486 | 3,124 | 125,898 |
| Golf Course | 0.07 | 28.41 | 11,216,493 | 60.57% | 16,531,748 | 2,106,115 | 999,894 | 83,324 | 6,793,866 |
| Golf Course - Lodge Golf | 5.21 | 5.21 | 18,000 | 49.14% | 20,995 | 2,742 | 1,270 | 106 | 8,846 |
| IT | 0.01 | 36.61 | 2,516,097 | 60.42% | 2,772,122 | 471,263 | 167,667 | 13,972 | 1,520,190 |
| Maintenance | 0.08 | 48.41 | 3,765,494 | 67.63% | 5,724,981 | 789,496 | 346,265 | 28,855 | 2,546,741 |
| Marina | 0.04 | 24.41 | 1,817,884 | 58.88% | 2,191,206 | 331,802 | 132,531 | 11,044 | 1,070,321 |
| No.Woods Pool-Bldg. | 0.04 | 18.41 | 416,599 | 79.28% | 479,335 | 102,386 | 28,992 | 2,416 | 330,274 |
| Northwoods | 0.08 | 38.76 | 3,541,901 | 73.17% | 4,936,204 | 803,362 | 298,558 | 24,880 | 2,591,472 |
| Pizza | 0.23 | 41.41 | 538,809 | 67.96% | 710,457 | 113,523 | 42,971 | 3,581 | 366,200 |
| Recreation | 0.09 | 18.59 | 500,414 | 75.88% | 576,955 | 117,707 | 34,896 | 2,908 | 379,697 |
| Ski Area - Mtn Ops | 0.03 | 29.41 | 9,755,720 | 73.87% | 11,398,161 | 2,234,195 | 689,398 | 57,450 | 7,207,025 |
| Ski Area - Mtn Ops - DSL All Areas | 0.41 | 1.41 | 165,000 | 97.62% | 171,581 | 49,935 | 10,378 | 865 | 161,080 |
| Ski Area - Mtn Ops - Lift Maintenance | 0.41 | 28.41 | 4,137,712 | 66.61% | 6,710,689 | 854,364 | 405,884 | 33,824 | 2,755,991 |
| Ski Area - Mtn Ops - Rental-Retail | 0.16 | 14.90 | 1,125,797 | 75.83% | 1,326,575 | 264,642 | 80,236 | 6,686 | 853,679 |
| Ski Area - Mtn Ops - Snowmaking | 2.37 | 16.05 | 1,058,542 | 58.00% | 1,687,695 | 190,333 | 102,077 | 8,506 | 613,972 |
| Ski Area - Mtn Ops - Top Shop | 0.41 | 13.87 | 270,874 | 78.67% | 321,511 | 66,060 | 19,446 | 1,621 | 213,095 |
| Ski Area - Mtn Ops - Top Shop Parking | 2.41 | 19.41 | 62,000 | 7.66% | 108,654 | 1,472 | 6,572 | 548 | 4,750 |
| Ski Area - Mtn Ops - Winter Food-Beverage | 0.08 | 0.87 | 552,601 | 98.09% | 560,872 | 168,037 | 33,923 | 2,827 | 542,050 |
| Ski Area Mountain Ops Parking | 0.41 | 1.41 | 45,000 | 97.43% | 46,691 | 13,591 | 2,824 | 235 | 43,842 |
| Snowplay | 0.04 | 6.65 | 145,270 | 64.09% | 158,175 | 28,861 | 9,567 | 797 | 93,100 |
| Tennis Complex | 0.21 | 22.68 | 2,405,906 | 77.84% | 2,770,901 | 580,554 | 167,593 | 13,966 | 1,872,741 |
| Tennis Complex Access Road | 0.41 | 14.33 | 67,250 | 65.19% | 88,113 | 13,590 | 5,329 | 444 | 43,837 |
| The Lodge | 0.08 | 48.41 | 4,523,380 | 63.49% | 7,763,327 | 890,243 | 469,551 | 39,129 | 2,871,731 |
| Trails | 0.08 | 29.71 | 4,676,661 | 53.67% | 6,838,546 | 778,142 | 413,617 | 34,468 | 2,510,116 |

**Tahoe Donner Main
AICPA Report by Location
January 1, 2025**

Percent Funded: 31.00%

| 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" |
|----------------------------------|--------------------------------|--------------------------------|-------------------------------|---|------------------------------|--|--|---|--|
| Trout Creek BLDG | (0.59) | 34.36 | 2,509,302 | 60.89% | 3,506,816 | 473,670 | 212,104 | 17,675 | 1,527,955 |
| Trout Creek BLDG Basketball Area | 0.50 | 3.50 | 10,000 | 69.67% | 10,853 | 2,160 | 656 | 55 | 6,967 |
| Trout Creek Parking | 0.41 | 16.41 | 143,500 | 32.54% | 214,799 | 14,477 | 12,992 | 1,083 | 46,701 |
| Trout Creek POOLSPA | 0.03 | 21.67 | 1,632,990 | 67.22% | 1,838,908 | 340,276 | 111,223 | 9,269 | 1,097,655 |
| | (0.59) | 48.41 | 73,565,292 | 64.79% | 100,599,875 | 14,775,370 | 6,084,606 | 507,050 | 47,662,117 |