

EXHIBIT G

RESERVE STUDY AICPA BY LOCATION REPORT

**Tahoe Donner Main
AICPA Report by Location
January 1, 2026**

Percent Funded: 19.54%

| 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 | 44.42 | 907,754 | 65.32% | 1,393,415 | 115,897 | 81,474 | 6,790 | 592,976 |
| Alder Creek Café | 0.08 | 29.41 | 249,535 | 74.71% | 307,573 | 36,436 | 17,984 | 1,499 | 186,420 |
| Bikeworks | 0.34 | 2.34 | 292,543 | 53.08% | 305,529 | 30,351 | 17,865 | 1,489 | 155,286 |
| Campground | 0.30 | 35.41 | 1,529,713 | 59.71% | 1,846,116 | 178,532 | 107,944 | 8,995 | 913,439 |
| Capital Projects | 0.10 | 0.57 | 442,650 | 90.41% | 444,263 | 78,216 | 25,976 | 2,165 | 400,187 |
| Chalet House | 0.30 | 18.60 | 397,219 | 90.61% | 443,499 | 70,346 | 25,932 | 2,161 | 359,919 |
| Cross Country | 0.04 | 29.59 | 5,423,843 | 62.58% | 6,756,131 | 663,446 | 395,037 | 32,920 | 3,394,455 |
| Cross Country - Snowmaking | 1.01 | 27.66 | 1,108,604 | 24.74% | 2,048,912 | 53,604 | 119,802 | 9,983 | 274,259 |
| Equestrian Center | 0.28 | 22.75 | 1,458,237 | 68.37% | 1,909,161 | 194,850 | 111,630 | 9,303 | 996,929 |
| Food Trailer | 1.58 | 5.92 | 72,900 | 75.83% | 82,186 | 10,805 | 4,805 | 400 | 55,283 |
| Forestry | 0.22 | 27.41 | 4,816,053 | 48.49% | 6,447,185 | 456,411 | 376,972 | 31,414 | 2,335,180 |
| General Maintenance | 0.08 | 8.52 | 816,708 | 85.65% | 874,047 | 136,723 | 51,106 | 4,259 | 699,531 |
| Golf Complex | 0.04 | 12.57 | 1,033,342 | 64.50% | 1,207,429 | 130,261 | 70,599 | 5,883 | 666,465 |
| Golf Complex - Cart Storage | 6.41 | 6.75 | 526,705 | 35.21% | 636,753 | 36,242 | 37,231 | 3,103 | 185,427 |
| Golf Course | 0.07 | 29.46 | 11,111,812 | 53.49% | 16,399,786 | 1,161,632 | 958,909 | 79,909 | 5,943,373 |
| Golf Course | 7.21 | 7.21 | 140,000 | 24.62% | 173,248 | 6,737 | 10,130 | 844 | 34,468 |
| Golf Course - Lodge Golf | 4.21 | 4.21 | 12,000 | 60.29% | 13,589 | 1,414 | 795 | 66 | 7,234 |
| IT | 0.01 | 35.61 | 2,813,887 | 59.54% | 3,120,447 | 327,450 | 182,455 | 15,205 | 1,675,363 |
| Maintenance | 0.08 | 47.41 | 3,870,447 | 54.43% | 6,696,764 | 411,732 | 391,565 | 32,630 | 2,106,586 |
| Marina | 0.04 | 26.41 | 1,632,973 | 66.40% | 2,025,020 | 211,916 | 118,405 | 9,867 | 1,084,247 |
| No.Woods Pool-Bldg. | 0.20 | 13.50 | 420,752 | 65.62% | 477,674 | 53,967 | 27,930 | 2,327 | 276,117 |
| Northwoods | 0.08 | 37.76 | 3,588,576 | 74.85% | 5,006,955 | 525,006 | 292,761 | 24,397 | 2,686,141 |
| Pizza | 0.41 | 40.41 | 509,857 | 68.06% | 661,106 | 67,825 | 38,655 | 3,221 | 347,020 |
| Recreation | 0.21 | 17.59 | 503,914 | 78.98% | 587,776 | 77,783 | 34,368 | 2,864 | 397,970 |
| Ski Area - Mtn Ops | 0.04 | 49.41 | 9,134,558 | 21.86% | 16,845,739 | 390,230 | 984,984 | 82,082 | 1,996,572 |
| Ski Area - Mtn Ops - DSL All Areas | 0.41 | 4.41 | 165,000 | 91.59% | 168,933 | 29,536 | 9,878 | 823 | 151,120 |
| Ski Area - Mtn Ops - Lift Maintenance | 0.41 | 27.41 | 4,649,850 | 71.98% | 7,097,155 | 654,201 | 414,976 | 34,581 | 3,347,151 |
| Ski Area - Mtn Ops - Rental-Retail | 0.49 | 29.22 | 1,125,797 | 45.24% | 1,577,221 | 99,554 | 92,221 | 7,685 | 509,356 |
| Ski Area - Mtn Ops - Snowmaking | 1.37 | 15.05 | 1,058,542 | 62.68% | 1,638,572 | 129,678 | 95,809 | 7,984 | 663,484 |
| Ski Area - Mtn Ops - Top Shop | 1.03 | 24.41 | 270,946 | 61.70% | 349,881 | 32,675 | 20,458 | 1,705 | 167,179 |
| Ski Area - Mtn Ops - Top Shop Parking | 1.41 | 18.41 | 62,000 | 16.11% | 105,491 | 1,952 | 6,168 | 514 | 9,986 |
| Ski Area - Mtn Ops - Winter Food-Beverage | 7.41 | 39.41 | 702,601 | 6.58% | 1,259,441 | 9,034 | 73,641 | 6,137 | 46,221 |
| Ski Area Mountain Ops Parking | 0.41 | 4.41 | 45,000 | 85.07% | 46,505 | 7,482 | 2,719 | 227 | 38,281 |
| Snowplay | 1.67 | 9.67 | 145,270 | 54.24% | 176,342 | 15,400 | 10,311 | 859 | 78,791 |
| Tennis Complex | 0.18 | 21.68 | 2,404,883 | 82.33% | 2,693,376 | 386,997 | 157,484 | 13,124 | 1,980,032 |
| Tennis Complex Access Road | 3.33 | 3.41 | 67,250 | 68.12% | 74,296 | 8,954 | 4,344 | 362 | 45,814 |
| The Lodge | 0.01 | 47.83 | 5,236,292 | 62.72% | 8,827,384 | 641,888 | 516,144 | 43,012 | 3,284,155 |

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| Trails | 0.08 | 29.87 | 4,059,410 | 42.03% | 6,702,397 | 333,497 | 391,895 | 32,658 | 1,706,305 |
| Trout Creek BLDG | 0.01 | 33.36 | 2,793,693 | 60.28% | 3,798,516 | 329,136 | 222,102 | 18,509 | 1,683,993 |
| Trout Creek BLDG Basketball Area | 0.50 | 2.50 | 10,000 | 78.81% | 10,611 | 1,540 | 620 | 52 | 7,881 |
| Trout Creek Parking | 0.46 | 15.41 | 136,780 | 39.38% | 202,044 | 10,529 | 11,814 | 984 | 53,870 |
| Trout Creek POOLSPA | 0.04 | 19.57 | 2,574,849 | 56.77% | 3,030,014 | 285,711 | 177,167 | 14,764 | 1,461,811 |
| | 0.01 | 49.41 | 78,322,745 | 54.91% | 114,468,483 | 8,405,576 | 6,693,067 | 557,756 | 43,006,279 |

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