

Tahoe Donner Association  
 Allocated Overhead Summary  
 2019 Budget  
 draft 7/11/2018

Allocations are net of Revenue, if any.

				TO DO	TO DO			TO DO			
<b>Homeowners Association</b>	<b>HOA</b>	<b>31%</b>	<b>1,460,204</b>	<b>243,308</b>	<b>240,642</b>	<b>215,170</b>	<b>240,706</b>	<b>52,860</b>	<b>65,731</b>	<b>226,407</b>	<b>175,380</b>
<b>Private Amenities</b>	<b>PRI</b>	<b>19%</b>	<b>877,981</b>	<b>55,549</b>	<b>44,533</b>	<b>92,822</b>	<b>106,440</b>	<b>83,415</b>	<b>101,203</b>	<b>348,586</b>	<b>45,433</b>
<b>Public Amenities</b>	<b>PUB</b>	<b>39%</b>	<b>1,829,766</b>	<b>195,193</b>	<b>204,338</b>	<b>327,075</b>	<b>382,790</b>	<b>248,680</b>	<b>73,673</b>	<b>248,656</b>	<b>149,360</b>
<b>Capital Funds</b>	<b>CAP</b>	<b>11%</b>	<b>519,048</b>	<b>66,950</b>	<b>30,486</b>	<b>36,933</b>	<b>92,063</b>	<b>5,045</b>	<b>392</b>	<b>1,352</b>	<b>285,827</b>
<b>Total</b>				<b>Admin</b>	<b>ComDep</b>	<b>IT</b>	<b>Acg/Fin</b>	<b>HR</b>	<b>MbrSvcs</b>	<b>Maintenance</b>	<b>FacAdmin</b>
<b>Total</b>		<b>100%</b>	<b>4,686,999</b>	<b>561,000</b>	<b>520,000</b>	<b>672,000</b>	<b>821,999</b>	<b>390,000</b>	<b>241,000</b>	<b>825,000</b>	<b>656,000</b>
Reserve Fund	902	CAP	194,213	22,942	8,723	20,179	33,948	1,887	143	493	105,898
Development Fund	903	CAP	268,586	35,548	9,191	9,084	31,763	2,559	186	640	179,614
Property Fund	904	CAP	30,197	898	7,441	4,390	16,882	334	20	68	164
New Equip Fd	905	CAP	26,052	7,562	5,130	3,280	9,470	266	44	150	150
General	005	HOA	x 1,228,108	219,641	228,770	187,449	213,565	25,687	49,652	171,027	132,318
Administration	010	HOA	-	-	-	-	-	-	-	-	-
Communications	015	HOA	-	-	-	-	-	-	-	-	-
ASO	020	HOA	x 71,802	9,835	8,580	10,745	10,478	7,449	1,297	4,467	18,950
Info Tech (IT)	025	HOA	-	-	-	-	-	-	-	-	-
Accounting	030	HOA	-	-	-	-	-	-	-	-	-
Human Resources	035	HOA	-	-	-	-	-	-	-	-	-
Member Services	040	HOA	-	-	-	-	-	-	-	-	-
Forestry	050	HOA	x 160,295	13,832	3,292	16,976	16,663	19,724	14,782	50,914	24,112
Trails	051	Pub	37,776	4,638	16	3,032	3,124	4,163	1,316	4,531	16,956
Marina	060	Pri	122,257	13,123	15,409	19,953	22,984	12,423	7,120	24,524	6,722
Equestrian	080	Pub	66,007	7,182	5,506	9,594	10,062	7,830	4,958	17,074	3,801
Tennis	090	Pri	82,503	4,274	5,431	8,465	9,899	6,231	9,952	34,278	3,972
Campground	100	Pub	28,354	3,089	2,574	2,513	3,063	1,012	3,380	11,643	1,080
Cross Country Center	110	Pub	181,045	17,870	14,102	30,787	34,195	27,802	9,996	34,432	11,860
Golf Course Operations	120	Pub	145,895	12,809	23,486	26,264	58,038	13,165	1,131	3,896	7,107
Golf Course Maintenan	125	Pub	95,649	10,947	6,670	15,463	15,552	14,809	1,220	4,199	26,790
The Lodge	128	Pub	510,172	47,096	47,176	84,513	90,783	69,801	31,249	107,635	31,920
Aquatics	130	Pri	232,665	6,975	9,642	11,526	12,818	6,750	39,669	136,635	8,651
Trout Creek Recreation	132	Pri	285,402	22,072	9,297	36,548	40,990	40,604	26,621	91,694	17,576
Recreation	140	Pri	116,205	5,150	2,038	8,566	11,644	9,654	16,561	57,043	5,550
Bikeworks	141	Pub	15,132	1,266	2,425	3,690	3,881	2,674	13	46	1,136
Day Camp	145	Pri	38,949	3,956	2,716	7,765	8,105	7,754	1,281	4,411	2,962
Pizza on the Hill	150	Pub	116,774	12,360	12,091	19,560	23,222	15,308	6,107	21,036	7,089
Alder Creek Café	155	Pub	66,650	8,989	6,299	13,072	17,550	11,805	973	3,352	4,610
Maintenance	160	HOA	-	-	-	-	-	-	-	-	-
Facility Administration	165	HOA	-	-	-	-	-	-	-	-	-
Summer F&B	170	Pub	48,514	5,823	6,073	10,849	12,704	8,746	179	616	3,523
Snowplay	216	Pub	31,529	4,567	7,206	7,260	7,459	3,057	36	123	1,822
Downhill Ski Consl	^CDHS	Pub	486,270	58,556	70,715	100,479	103,158	68,509	13,115	40,073	31,666

x these three HOA depts have no allocation OUT to other departments. These two do receive an allocation IN for services provided by other HOA depts.

Capital Funds Capital funds allocation for Budget 2018 is \$130,000 RRF and \$185,000 DF, a combined total of \$315,000  
 204,048 is the incremental Increase (Decrease) cost allocation calculated for Budget 2019.

The purpose of this calculation worksheet is to factor the costs of service departments cost charging to other Service departments. Using matrix algebra.

Costs to Allocate (B)		Admin	Mktg/Comm	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin
Admin	561,000	0	0	0	0	0	0	0	0
ComDep	0	520,000	0	0	0	0	0	0	0
IT	0	0	672,000	0	0	0	0	0	0
Acg/Fin	0	0	0	821,999	0	0	0	0	0
HR	0	0	0	0	390,000	0	0	0	0
MbrSvcs	0	0	0	0	0	241,000	0	0	0
Maintenance	0	0	0	0	0	0	825,000	0	0
FacAdmin	0	0	0	0	0	0	0	656,000	0
total									

4,686,999

Identity Matrix (I) (8 x 8)							
1	0	0	0	0	0	0	0
0	1	0	0	0	0	0	0
0	0	1	0	0	0	0	0
0	0	0	1	0	0	0	0
0	0	0	0	1	0	0	0
0	0	0	0	0	1	0	0
0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	1

Service Matrix (A)								
TO ↓	FROM							
	Admin	Mktg/Comm	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin
Admin	0.0%	3.3%	2.2%	1.6%	1.1%	1.0%	1.0%	0.5%
ComDep	3.1%	0.0%	2.2%	2.0%	1.6%	0.1%	0.1%	0.6%
IT	3.0%	1.7%	0.0%	1.1%	1.7%	0.3%	0.3%	0.5%
Acg/Fin	4.6%	1.9%	1.9%	0.0%	2.4%	0.2%	0.2%	0.6%
HR	2.2%	1.1%	0.9%	1.0%	0.0%	0.1%	0.1%	0.3%
MbrSvcs	0.9%	0.3%	0.7%	0.7%	1.4%	0.0%	0.6%	0.3%
Maintenance	2.4%	1.0%	1.9%	2.3%	3.6%	0.0%	0.0%	5.7%
FacAdmin	3.2%	0.4%	0.8%	0.7%	1.6%	0.0%	0.0%	0.0%

I - A (8 x 8)							
1.00	-0.03	-0.02	-0.02	-0.01	-0.01	-0.01	-0.01
-0.03	1.00	-0.02	-0.02	0.00	0.00	0.00	0.00
-0.03	-0.02	1.00	-0.01	-0.02	0.00	0.00	0.00
-0.05	-0.02	-0.02	1.00	-0.02	0.00	0.00	-0.01
-0.02	-0.01	-0.01	-0.01	1.00	0.00	0.00	0.00
-0.01	0.00	-0.01	-0.01	-0.01	1.00	-0.01	0.00
-0.02	-0.01	-0.02	-0.02	-0.04	0.00	1.00	-0.06
-0.03	0.00	-0.01	-0.01	-0.02	0.00	0.00	1.00

I - A Inverse (I - A) <sup>-1</sup> (8 x 8)							
1.00	0.03	0.02	0.02	0.01	0.01	0.01	0.01
0.03	1.00	0.02	0.02	0.02	0.00	0.00	0.01
0.03	0.02	1.00	0.01	0.02	0.00	0.00	0.01
0.05	0.02	0.02	1.00	0.03	0.00	0.00	0.01
0.02	0.01	0.01	0.01	1.00	0.00	0.00	0.00
0.01	0.00	0.01	0.01	0.02	1.00	0.01	0.00
0.03	0.01	0.02	0.02	0.04	0.00	1.00	0.06
0.03	0.01	0.01	0.01	0.02	0.00	0.00	1.00

8 x 8

Inverse x B = S

562885.4767	17726.61118	15796.75011	14026.0402	5231.395955	2515.805668	8663.305134	4056.50924
18652.7762	521103.0427	15531.47135	17466.15121	6721.937427	336.2774344	1157.533838	4008.257288
17714.42248	9569.485829	673087.4458	9831.461444	7194.278415	844.3987375	2906.269669	3464.983227
26759.0067	11012.63076	13999.7302	823435.7323	9910.042971	506.6438805	1745.886553	4426.7704
12845.88005	6382.60058	6659.633808	8497.765116	390376.1604	208.7924542	719.6921193	1982.145199
5686.852294	2023.185645	5399.691991	6023.670551	5912.736961	241036.7764	5227.647984	2287.277527
16198.03258	6443.158303	14433.04835	20392.99229	15143.00221	104.8163321	825360.9622	38020.96773
18539.15679	2984.810687	6183.086848	6704.770898	6542.70958	95.14478674	327.6420158	656235.8321

26 x 8

Non-Service Departments (P)

3.2%	1.3%	2.7%	3.9%	0.0%	0.0%	0.0%	16.1%	Reserve
5.2%	1.3%	0.9%	3.5%	0.0%	0.0%	0.0%	27.3%	Developm
0.0%	1.4%	0.6%	2.0%	0.0%	0.0%	0.0%	0.0%	Property
1.2%	0.9%	0.4%	1.1%	0.0%	0.0%	0.0%	0.0%	New Equip
34.3%	41.3%	24.8%	23.4%	3.0%	20.0%	20.0%	18.2%	General
1.4%	1.5%	1.4%	1.1%	1.7%	0.5%	0.5%	2.8%	ASO
1.8%	0.3%	2.2%	1.7%	4.6%	6.1%	6.1%	3.2%	Forestry
0.7%	-0.1%	0.4%	0.3%	1.0%	0.5%	0.5%	2.5%	Trails
1.8%	2.7%	2.7%	2.5%	2.8%	2.9%	2.9%	0.8%	Marina
1.0%	0.9%	1.3%	1.1%	1.8%	2.0%	2.0%	0.4%	Equestria
0.4%	0.9%	1.1%	1.0%	1.3%	4.1%	4.1%	0.3%	Tennis
0.5%	0.4%	0.3%	0.3%	0.2%	1.4%	1.4%	0.1%	Campgro
2.4%	2.3%	4.2%	3.8%	6.6%	4.1%	4.1%	1.5%	Cross Cou
1.6%	4.2%	3.6%	6.8%	3.0%	0.4%	0.4%	0.9%	Golf Cou
1.5%	1.1%	2.1%	1.7%	3.6%	0.5%	0.5%	4.0%	Golf Cou
6.3%	8.0%	11.4%	10.0%	16.4%	12.8%	12.8%	3.8%	The Lodg
0.4%	1.5%	1.2%	1.0%	0.8%	16.4%	16.4%	0.3%	Aquatics
2.8%	1.2%	4.8%	4.4%	9.5%	11.0%	11.0%	1.9%	Trout Cr
0.5%	0.2%	1.0%	1.1%	2.0%	6.9%	6.9%	0.4%	Recreat
0.2%	0.4%	0.5%	0.4%	0.7%	0.0%	0.0%	0.2%	Bikewor
0.5%	0.4%	1.1%	0.9%	1.9%	0.5%	0.5%	0.4%	Day Cam
1.7%	2.1%	2.6%	2.6%	3.6%	2.5%	2.5%	0.9%	Pizza on
1.3%	1.0%	1.8%	2.0%	2.9%	0.4%	0.4%	0.6%	Alder Cr
0.8%	1.0%	1.5%	1.5%	2.1%	0.1%	0.1%	0.5%	Summer
0.7%	1.3%	1.0%	0.8%	0.7%	0.0%	0.0%	0.3%	Snowplay
8.3%	12.5%	13.9%	11.6%	16.3%	5.2%	4.6%	4.2%	Downhil

		P x S = C (26x8)*(8x8)										
		Admin	Mktg/Comm	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin	TOTAL		
Reserve Fund	22,942	8,723	20,179	33,948	1,887	143	493	105,898	194,213	Reserve Fund		
Development Fu	35,548	9,191	9,084	31,763	2,559	186	640	179,614	268,586	Development Fund		
Property Fund	898	7,441	4,390	16,882	334	20	68	164	30,197	Property Fund		
New Equip Fd	7,562	5,130	3,280	9,470	266	44	150	150	26,052	New Equip Fd		
General	219,641	228,770	187,449	213,565	25,687	49,652	171,027	132,318	1,228,108	General		
ASO	9,835	8,580	10,745	10,478	7,449	1,297	4,467	18,950	71,802	ASO		
Forestry	13,832	3,292	16,976	16,663	19,724	14,782	50,914	24,112	160,295	Forestry		
Trails	4,638	16	3,032	3,124	4,163	1,316	4,531	16,956	37,776	Trails		
Marina	13,123	15,409	19,953	22,984	12,423	7,120	24,524	6,722	122,257	Marina		
Equestrian	7,182	5,506	9,594	10,062	7,830	4,958	17,074	3,801	66,007	Equestrian		
Tennis	4,274	5,431	8,465	9,899	6,231	9,952	34,278	3,972	82,503	Tennis		
Campground	3,089	2,574	2,513	3,063	1,012	3,380	11,643	1,080	28,354	Campground		
Cross Country C	17,870	14,102	30,787	34,195	27,802	9,996	34,432	11,860	181,045	Cross Country Center		
Golf Course Ope	12,809	23,486	26,264	58,038	13,165	1,131	3,896	7,107	145,895	Golf Course Operations		
Golf Course Mai	10,947	6,670	15,463	15,552	14,809	1,220	4,199	26,790	95,649	Golf Course Maintenance		
The Lodge	47,096	47,176	84,513	90,783	69,801	31,249	107,635	31,920	510,172	The Lodge		
Aquatics	6,975	9,642	11,526	12,818	6,750	39,669	136,635	8,651	232,665	Aquatics		
Trout Creek Rec	22,072	9,297	36,548	40,990	40,604	26,621	91,694	17,576	285,402	Trout Creek Recreation Center		
Recreation	5,150	2,038	8,566	11,644	9,654	16,561	57,043	5,550	116,205	Recreation		
Bikeworks	1,266	2,425	3,690	3,881	2,674	13	46	1,136	15,132	Bikeworks		
Day Camp	3,956	2,716	7,765	8,105	7,754	1,281	4,411	2,962	38,949	Day Camp		
Pizza on the Hill	12,360	12,091	19,560	23,222	15,308	6,107	21,036	7,089	116,774	Pizza on the Hill		
Alder Creek Caf	8,989	6,299	13,072	17,550	11,805	973	3,352	4,610	66,650	Alder Creek Caf		
Summer F&B	5,823	6,073	10,849	12,704	8,746	179	616	3,523	48,514	Summer F&B		
Snowplay	4,567	7,206	7,260	7,459	3,057	36	123	1,822	31,529	Snowplay		
Downhill Ski Co	58,556	70,715	100,479	103,158	68,509	13,115	40,073	31,666	486,270	Downhill Ski Consl		
<b>Total</b>	<b>561,000</b>	<b>520,000</b>	<b>672,000</b>	<b>821,999</b>	<b>390,000</b>	<b>241,000</b>	<b>825,000</b>	<b>656,000</b>	<b>4,686,999</b>	<b>Total</b>		

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 2019 Budget  
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Allocations are net of Revenue, if any.

				CS to Board too		board, capex time?					
				TO DO	TO DO	TO DO	TO DO	TO DO	TO DO	TO DO	TO DO
Homeowners Association	HOA	37%	1,757,402	318,982	274,720	262,449	291,613	88,770	68,143	238,371	214,354
Private Amenities	PRI	17%	786,345	36,843	36,124	79,277	90,124	71,530	100,758	344,920	26,769
Public Amenities	PUB	35%	1,661,827	150,991	183,323	299,842	353,797	229,700	72,099	241,709	130,366
Capital Funds	CAP	10%	481,425	54,184	25,833	30,432	86,465	-	-	-	284,511
			<b>Total</b>	<b>Admin</b>	<b>ComDep</b>	<b>IT</b>	<b>Acg/Fin</b>	<b>HR</b>	<b>MbrSvcs</b>	<b>Maintenance</b>	<b>FacAdmin</b>
<b>Total</b>		<b>100%</b>	<b>4,686,999</b>	<b>561,000</b>	<b>520,000</b>	<b>672,000</b>	<b>821,999</b>	<b>390,000</b>	<b>241,000</b>	<b>825,000</b>	<b>656,000</b>
Reserve Fund	902	CAP	180,332	18,141	6,973	17,894	31,913	-	-	-	105,411
Development Fund	903	CAP	249,901	29,043	6,973	5,868	28,917	-	-	-	179,100
Property Fund	904	CAP	27,593	-	7,149	3,888	16,556	-	-	-	-
New Equip Fd	905	CAP	23,599	7,000	4,738	2,782	9,079	-	-	-	-
General	005	HOA	1,110,500	192,505	214,856	166,776	192,051	11,596	48,270	165,246	119,200
Administration	010	HOA	63,405	-	17,134	14,732	12,812	4,444	2,474	8,467	3,342
Communications	015	HOA	59,308	17,344	-	14,579	16,596	6,142	226	773	3,648
ASO	020	HOA	x 65,707	8,109	7,805	9,717	9,392	6,757	1,231	4,212	18,484
Info Tech (IT)	025	HOA	47,398	16,680	8,755	-	8,846	6,716	754	2,579	3,068
Accounting	030	HOA	63,022	25,532	9,820	12,740	-	9,328	364	1,247	3,991
Human Resources	035	HOA	34,111	12,122	5,784	5,974	7,867	-	138	473	1,753
Member Services	040	HOA	29,581	4,966	1,579	4,908	5,498	5,609	-	5,101	1,920
Forestry	050	HOA	x 144,650	10,377	1,662	14,661	13,904	17,768	14,686	50,273	21,319
Trails	051	Pub	34,744	3,773	(357)	2,560	2,613	3,791	1,289	4,412	16,663
Marina	060	Pri	110,460	10,283	14,067	18,044	20,895	11,025	7,018	24,026	5,102
Equestrian	080	Pub	59,490	5,720	4,773	8,575	8,899	7,053	4,906	16,791	2,773
Tennis	090	Pri	73,797	2,508	4,687	7,178	8,341	5,077	9,915	33,940	2,151
Campground	100	Pub	25,289	2,525	2,297	2,036	2,502	608	3,361	11,505	455
Cross Country Center	110	Pub	164,016	13,618	12,014	28,124	31,248	25,861	9,852	33,726	9,573
Golf Course Operations	120	Pub	133,288	8,881	21,809	24,025	56,208	11,704	1,004	3,439	6,218
Golf Course Maintenan	125	Pub	87,878	8,574	5,606	14,209	14,231	13,958	1,139	3,897	26,264
The Lodge	128	Pub	461,431	35,164	41,533	76,887	82,216	64,114	30,861	105,646	25,010
Aquatics	130	Pri	206,070	2,474	7,882	7,745	7,939	2,964	39,613	135,604	1,849
Trout Creek Recreation	132	Pri	256,926	15,794	6,249	32,323	36,020	37,125	26,446	90,532	12,437
Recreation	140	Pri	103,620	2,783	1,003	6,766	9,416	7,952	16,519	56,549	2,632
Bikeworks	141	Pub	13,849	858	2,248	3,477	3,661	2,543	-	-	1,062
Day Camp	145	Pri	35,472	3,001	2,236	7,221	7,513	7,387	1,247	4,269	2,598
Pizza on the Hill	150	Pub	105,735	9,612	10,759	17,789	21,303	14,037	6,010	20,573	5,652
Alder Creek Café	155	Pub	60,818	7,342	5,427	12,096	16,594	11,206	904	3,095	4,154
Maintenance	160	HOA	102,405	13,477	5,164	12,958	18,983	14,194	-	-	37,629
Facility Administration	165	HOA	37,315	17,870	2,161	5,404	5,664	6,216	-	-	-
Summer F&B	170	Pub	44,360	4,575	5,456	10,153	12,009	8,327	130	444	3,266
Snowplay	216	Pub	28,716	3,767	6,830	6,758	6,948	2,758	-	-	1,655
Downhill Ski Consl	^CDHS	Pub	442,213	46,582	64,928	93,153	95,365	63,740	12,643	38,181	27,621

x these two HOA depts have no allocation OUT to other departments. These two do receive an allocation IN for services provided by other HOA depts.

Capital Funds Capital funds allocation for Budget 2018 is \$130,000 RRF and \$185,000 DF, a combined total of \$315,000  
 166,425 is the incremental Increase (Decrease) cost allocation calculated for Budget 2019.

**How to handle Cost Over/Under runs in the year/at year end.**

AO Budget amount / 12 cost charged out as budgeted.  
 Each AO department will have either a cost over-budget or cost under-budget at year end.  
 Should this over/under amount be distributed out as charge or credit at year end close.....Yes seems most appropriate  
 However, this makes year-end financial reporting/annual report more complex.

	N O R B O				Allocated Overhead			N O R		
	Actual	Budget	Variance		Actual	Budget	Variance	Actual	Budget	Variance
Accounting	(700,000)	(750,000)	50,000	-7%	700,000	750,000	(50,000)	-	-	-
an amenity example 1	(20,000)	(30,000)	10,000	-33%	(10,000)	(15,000)	5,000	(30,000)	(45,000)	15,000
an amenity example 2	200,000	250,000	(50,000)	-20%	(50,000)	(70,000)	20,000	150,000	180,000	(30,000)

  

	N O R B O				Allocated Overhead			N O R		
	Actual	Budget	Variance		Actual	Budget	Variance	Actual	Budget	Variance
Accounting	(700,000)	(750,000)	50,000	-7%	750,000	750,000	-	50,000	-	50,000
an amenity example 1	(20,000)	(30,000)	10,000	-33%	(15,000)	(15,000)	-	(35,000)	(45,000)	10,000
an amenity example 2	200,000	250,000	(50,000)	-20%	(70,000)	(70,000)	-	130,000	180,000	(50,000)

**Capital Funds allocations**

IT costs core infrastructure

Reciprical Method / Matrix Calc handles the , ACG charges HR and HR charges ACG situations

**Accounting-**

Payroll - by position analysis/distribution. Example AP on # invoices, Payroll on # Checks, AR to HOA General, DOFA on estimates, Controller on estimates  
 Expenses - larger items specific, all other based on department's total payrolll allocation mix%

**Information Technology (IT)**

Payroll - by position analysis/distribution  
 Expenses - larger items specific, all other based on department's total payrolll allocation mix%

**Human Resources**

Payroll - based on head count  
 Expenses - ftyr positions costs, based on FYTR mix, all expenses other based on head count

**Administration**

Payroll -/ Expense - Incentive Pool based on ee's in pool, Gm/ExecAsst - 55% HOA, 12% Capital, 33% all other depts, based on REV+TOC

**Marketing/Communications**

Payroll / expenses - based on services provided assesement - magazine, website, hoa services, amenities

**Member Services**

Payroll / expenses - based on services provided assesement - hoa services, amenities support

**Maintenance**

Payroll - based on Work Orders detail analysis (5yr avg)  
 Expense - based on Work Orders detail analysis (5yr avg)

**Facility Admin**

Payroll - by position analysis/distribution ? Huisman- 100% Captial or should a % go to HOA for Board/Committee efforts.  
 Expense - follow Payroll %mix

**DISCUSS General**

Payroll - is an HOA allocation already  
 Expense - \$775,000 Budget - majority is HOA....\$233,000 in Property Taxes and \$40,000 in Income Taxes, ---could change ACC  
 in order to direct cost charge out to amentiiies and capital