

Tahoe Donner Association
 Allocated Overhead Summary
 2019 Budget
 draft 8/17/2018

Allocations are net of Revenue, if any.

Homeowners Association	HOA	40%	1,907,757	263,275	202,722	252,431	500,175	61,387	145,747	232,722	249,299	
Private Amenities	PRI	17%	826,435	55,045	107,990	94,180	51,665	86,830	51,032	353,747	25,946	
Public Amenities	PUB	32%	1,567,464	190,175	243,230	294,197	186,657	259,643	58,081	252,192	83,289	
Capital Funds	CAP	11%	522,344	68,506	58	44,191	89,503	5,141	140	1,339	313,466	
			Total	Admin	ComDep	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin	
Total		100%	4,824,000	577,000	554,000	685,000	828,000	413,000	255,000	840,000	672,000	
Reserve Fund	902	CAP	196,186	27,221	22	23,378	37,512	1,941	53	557	105,502	
Development Fund	903	CAP	285,542	36,590	31	12,994	30,403	2,765	75	648	202,035	
Property Fund	904	CAP	22,383	643	3	4,566	16,825	253	7	53	32	
New Equip Fd	905	CAP	18,234	4,052	2	3,253	4,763	182	5	81	5,897	
General	005	HOA	x 1,622,420	237,980	146,008	199,747	488,738	32,181	130,501	176,223	211,043	
Administration	010	HOA	-	-	-	-	-	-	-	-	-	
Communications	015	HOA	-	-	-	-	-	-	-	-	-	
ASO	020	HOA	x 114,723	11,009	30,451	30,615	4,372	8,346	7,878	4,791	17,262	
Info Tech (IT)	025	HOA	-	-	-	-	-	-	-	-	-	
Accounting	030	HOA	-	-	-	-	-	-	-	-	-	
Human Resources	035	HOA	-	-	-	-	-	-	-	-	-	
Member Services	040	HOA	-	-	-	-	-	-	-	-	-	
Forestry	050	HOA	x 170,614	14,286	26,264	22,069	7,065	20,860	7,369	51,708	20,994	
Trails	051	Pub	59,140	5,278	17,596	8,349	1,650	4,616	126	4,639	16,885	
Marina	060	Pri	115,703	12,972	14,429	21,370	10,930	13,129	15,000	25,097	2,777	
Equestrian	080	Pub	67,180	7,311	13,879	14,055	4,397	8,218	224	17,301	1,794	
Tennis	090	Pri	83,246	4,397	14,347	14,620	4,864	6,474	1,516	34,745	2,284	
Campground	100	Pub	34,107	3,291	9,321	6,388	1,578	1,080	29	11,805	615	
Cross Country Center	110	Pub	192,665	18,287	26,814	44,163	16,260	29,604	16,851	35,222	5,462	
Golf Course Operations	120	Pub	115,545	12,165	23,654	16,406	42,134	13,584	1,698	3,894	2,010	
Golf Course Maintenan	125	Pub	69,548	10,318	174	8,608	6,268	15,341	418	4,191	24,230	
The Lodge	128	Pub	341,300	43,294	32,568	29,887	39,498	71,536	1,951	108,559	14,007	
Aquatics	130	Pri	190,306	6,097	14,017	10,972	5,402	6,128	3,015	138,299	6,376	
Trout Creek Recreation	132	Pri	249,879	21,475	27,858	24,201	19,751	42,334	11,865	92,952	9,443	
Recreation	140	Pri	127,179	5,587	23,268	11,680	6,890	10,199	7,928	57,922	3,705	
Bikeworks	141	Pub	30,545	1,728	13,709	9,690	1,840	2,999	82	90	407	
Day Camp	145	Pri	60,122	4,517	14,072	11,337	3,828	8,566	11,709	4,732	1,361	
Pizza on the Hill	150	Pub	100,968	12,148	25,590	9,705	11,587	15,936	1,763	21,275	2,965	
Alder Creek Café	155	Pub	76,208	9,397	25,508	13,071	10,080	12,580	343	3,415	1,814	
Maintenance	160	HOA	-	-	-	-	-	-	-	-	-	
Facility Administration	165	HOA	-	-	-	-	-	-	-	-	-	
Summer F&B	170	Pub	41,238	5,736	13,318	4,562	6,302	9,184	250	600	1,285	
Snowplay	216	Pub	50,005	5,029	13,633	13,029	3,185	3,552	10,722	372	483	
Downhill Ski Conslid	^CDHS	Pub	389,016	56,193	27,466	116,285	41,877	71,411	23,622	40,828	11,333	

x these three HOA depts have no allocation OUT to other departments. These three 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
 \$ 207,344 < 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 payroll allocation mix%

Information Technology (IT)

Payroll - by position analysis/distribution
Expenses - larger items specific, all other based on department's total payroll 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 detailed services provided assessment - magazine, website, hoa services, amenities
offset by Revenue = TDNews Magazine/Summer Fun Guide- both proportionally credited based on pay/exp allocated out.

Member Services

Payroll / expenses - based on services provided assessment - hoa services, amenities support
offset by Revenue = proportionally credited based on pay/exp allocated out.

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 ACG
in order to direct cost charge out to amenities and capital

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	577,000	0	0	0	0	0	0	0	0
ComDep	0	554,000	0	0	0	0	0	0	0
IT	0	0	685,000	0	0	0	0	0	0
Acg/Fin	0	0	0	828,000	0	0	0	0	0
HR	0	0	0	0	413,000	0	0	0	0
MbrSvcs	0	0	0	0	0	255,000	0	0	0
Maintenance	0	0	0	0	0	0	840,000	0	0
FacAdmin	0	0	0	0	0	0	0	672,000	0
total									4,824,000

Service Matrix (A)		FROM							
TO ↓		Admin	Mktg/Comm	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin
1 Admin	0.0%	0.0%	1.5%	0.4%	1.1%	0.0%	1.0%	0.1%	0.1%
2 ComDep	3.0%	0.0%	2.5%	0.9%	1.6%	0.0%	0.1%	0.1%	0.1%
3 IT	2.9%	0.0%	0.0%	0.3%	1.7%	0.0%	0.3%	0.1%	0.1%
4 Acg/Fin	4.5%	0.0%	3.8%	0.0%	2.4%	0.0%	0.2%	0.2%	0.1%
5 HR	2.1%	0.8%	2.0%	0.5%	0.0%	4.4%	0.1%	0.1%	0.1%
6 MbrSvcs	0.9%	1.6%	3.8%	0.3%	1.4%	0.0%	0.6%	0.1%	0.1%
7 Maintenance	2.4%	0.0%	3.5%	1.4%	3.6%	0.0%	0.0%	5.3%	0.1%
8 FacAdmin	3.1%	0.0%	2.5%	0.3%	1.6%	0.0%	0.0%	0.0%	0.0%

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

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

I - A Inverse (I-A) ⁻¹ (8 x 8)							
1.00	0.00	0.02	0.00	0.01	0.00	0.01	0.00
0.03	1.00	0.03	0.01	0.02	0.00	0.00	0.00
0.03	0.00	1.00	0.00	0.02	0.00	0.00	0.00
0.05	0.00	0.04	1.00	0.03	0.00	0.00	0.00
0.02	0.01	0.02	0.01	1.00	0.04	0.00	0.00
0.01	0.02	0.04	0.00	0.02	1.00	0.01	0.00
0.03	0.00	0.04	0.01	0.04	0.00	1.00	0.05
0.03	0.00	0.03	0.00	0.02	0.00	0.00	1.00

8 x 8

Inverse x B = S

577705.703	56.73925471	10967.17778	3812.800697	5007.325529	136.5557081	8688.137067	950.0179852
18455.80808	554078.4689	18182.77889	7844.287249	6925.003918	188.853073	1157.51716	872.4200977
17197.64206	82.73664249	685773.0742	2763.964923	7301.634543	199.124237	2902.846058	968.1738467
26737.0784	117.3105403	27301.21309	828405.9012	10352.83361	282.3340556	1791.764163	1277.063582
13133.85411	4687.277874	15567.92295	4527.650472	413659.4018	11280.98267	982.0686396	563.2607856
6353.248139	8672.471987	26724.66564	3027.452643	6484.014619	2551.76.8268	5419.519901	1014.830171
16078.99933	179.5426185	26388.60569	11852.66016	15844.90917	432.1094722	840387.1147	35796.06333
18674.6809	78.25778778	17980.09698	2742.009263	6906.368803	188.3448713	364.1581625	672066.6889

26 x 8

Non-Service Departments (P)

3.9%	0.0%	2.8%	4.4%	0.0%	0.0%	0.0%	15.7%	Reserve
5.2%	0.0%	0.9%	3.5%	0.0%	0.0%	0.0%	30.0%	Developm
0.0%	0.0%	0.6%	2.0%	0.0%	0.0%	0.0%	0.0%	Property
0.6%	0.0%	0.4%	0.6%	0.0%	0.0%	0.0%	0.9%	New Equip
34.9%	25.5%	22.0%	57.9%	3.0%	50.8%	20.0%	30.0%	General
1.4%	5.4%	4.0%	0.4%	1.7%	3.0%	0.5%	2.5%	ASO
1.8%	4.7%	2.5%	0.7%	4.6%	2.7%	6.1%	2.8%	Forestry
0.7%	3.2%	1.0%	0.1%	1.0%	0.0%	0.5%	2.5%	Trails
1.8%	2.5%	2.6%	1.2%	2.8%	5.7%	2.9%	0.2%	Marina
1.0%	2.5%	1.8%	0.5%	1.8%	0.0%	2.0%	0.1%	Equestria
0.4%	2.6%	1.8%	0.5%	1.3%	0.5%	4.1%	0.1%	Tennis
0.4%	1.7%	0.8%	0.1%	0.2%	0.0%	1.4%	0.0%	Campgro
2.4%	4.7%	5.6%	1.8%	6.6%	6.3%	4.1%	0.6%	Cross Cou
1.6%	4.2%	1.9%	5.0%	3.0%	0.5%	0.4%	0.3%	Golf Cou
1.5%	0.0%	1.0%	0.7%	3.6%	0.0%	0.5%	3.6%	Golf Cou
6.2%	5.7%	3.0%	4.4%	16.4%	0.0%	12.8%	1.4%	The Lodg
0.4%	2.5%	0.8%	0.4%	0.8%	1.1%	16.4%	0.1%	Aquatics
2.8%	4.9%	2.4%	2.1%	9.5%	4.2%	11.0%	0.8%	Trout Cr
0.5%	4.1%	1.1%	0.7%	2.0%	3.0%	6.9%	0.2%	Recreat
0.2%	2.5%	1.3%	0.2%	0.7%	0.0%	0.0%	0.1%	Bikewor
0.5%	2.5%	1.3%	0.4%	1.9%	4.5%	0.5%	0.2%	Day Cam
1.7%	4.6%	1.0%	1.3%	3.6%	0.5%	2.5%	0.3%	Pizza on
1.3%	4.6%	1.6%	1.1%	2.9%	0.0%	0.4%	0.2%	Alder Cr
0.8%	2.4%	0.5%	0.7%	2.1%	0.0%	0.1%	0.2%	Summer
0.7%	2.4%	1.6%	0.3%	0.7%	4.2%	0.0%	0.1%	Snowplay
8.3%	4.7%	15.6%	4.7%	16.4%	8.5%	4.6%	1.4%	Downhil

P x S = C (26x8)*(8x8)

	Admin	Mktg/Comm	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin	TOTAL	
Reserve Fund	27,221	22	23,378	37,512	1,941	53	557	105,502	196,186	Reserve Fund
Development Fu	36,590	31	12,994	30,403	2,765	75	648	202,035	285,542	Development Fund
Property Fund	643	3	4,566	16,825	253	7	53	32	22,383	Property Fund
New Equip Fd	4,052	2	3,253	4,763	182	5	81	5,897	18,234	New Equip Fd
General	237,980	146,008	199,747	488,738	32,181	130,501	176,223	211,043	1,622,420	General
ASO	11,009	30,451	30,615	4,372	8,346	7,878	4,791	17,262	114,723	ASO
Forestry	14,286	26,264	22,069	7,065	20,860	7,369	51,708	20,994	170,614	Forestry
Trails	5,278	17,596	8,349	1,650	4,616	126	4,639	16,885	59,140	Trails
Marina	12,972	14,429	21,370	10,930	13,129	15,000	25,097	2,777	115,703	Marina
Equestrian	7,311	13,879	14,055	4,397	8,218	224	17,301	1,794	67,180	Equestrian
Tennis	4,397	14,347	14,620	4,864	14,620	1,516	34,745	2,284	83,246	Tennis
Campground	3,291	9,321	6,388	1,578	1,080	29	11,805	615	34,107	Campground
Cross Country C	18,287	26,814	44,163	16,260	29,604	16,851	35,222	5,462	192,665	Cross Country Center
Golf Course Ope	12,165	23,654	16,406	42,134	13,584	1,698	3,894	2,010	115,545	Golf Course Operations
Golf Course Mai	10,318	174	8,608	6,268	15,341	418	4,191	24,230	69,548	Golf Course Maintenance
The Lodge	43,294	32,568	29,887	39,498	71,536	1,951	108,559	14,007	341,300	The Lodge
Aquatics	6,097	14,017	10,972	5,402	6,128	3,015	138,299	6,376	190,306	Aquatics
Trout Creek Rec	21,475	27,858	24,201	19,751	42,334	11,865	92,952	9,443	249,879	Trout Creek Recreation Center
Recreation	5,587	23,268	11,680	6,890	10,199	7,928	57,922	3,705	127,179	Recreation
Bikeworks	1,728	13,709	9,690	1,840	2,999	82	90	407	30,545	Bikeworks
Day Camp	4,517	14,072	11,337	3,828	8,566	11,709	4,732	1,361	60,122	Day Camp
Pizza on the Hill	12,148	25,590	9,705	11,587	15,936	1,763	21,275	2,965	100,968	Pizza on the Hill
Alder Creek Caf	9,397	25,508	13,071	10,080	12,580	343	3,415	1,814	76,208	Alder Creek Caf
Summer F&B	5,736	13,318	4,562	6,302	9,184	250	600	1,285	41,238	Summer F&B
Snowplay	5,029	13,633	13,029	3,185	3,552	10,722	372	483	50,005	Snowplay
Downhill Ski Co	56,193	27,466	116,285	41,877	71,411	23,622	40,828	11,333	389,016	Downhill Ski Consl
Total	577,000	554,000	685,000	828,000	413,000	255,000	840,000	672,000	4,824,000	Total

Tahoe Donner Association
 Allocated Overhead Summary
 2019 Budget
 draft 8/17/2018

Allocations are net of Revenue, if any.

Homeowners Association	HOA	45%	2,161,931	328,810	210,067	330,689	522,984	93,795	155,336	242,705	277,545	
Private Amenities	PRI	15%	741,503	37,723	105,365	69,236	43,217	75,818	48,664	351,190	10,290	
Public Amenities	PUB	30%	1,431,798	154,363	238,568	253,256	174,116	243,387	51,000	246,105	71,003	
Capital Funds	CAP	10%	488,768	56,104	-	31,819	87,683	-	-	-	313,162	
			Total	Admin	ComDep	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin	
Total		100%	4,824,000	577,000	554,000	685,000	828,000	413,000	255,000	840,000	672,000	
Reserve Fund	902	CAP	183,703	22,601	-	18,893	36,838	-	-	-	105,371	
Development Fund	903	CAP	267,148	29,843	-	6,050	29,343	-	-	-	201,912	
Property Fund	904	CAP	20,809	-	-	4,008	16,801	-	-	-	-	
New Equip Fd	905	CAP	17,108	3,660	-	2,868	4,701	-	-	-	5,879	
General	005	HOA	1,485,009	201,302	141,272	150,556	479,691	12,502	129,623	168,249	201,814	
Administration	010	HOA	27,822	-	-	10,375	3,594	4,676	-	8,621	556	
Communications	015	HOA	50,390	17,514	-	17,292	7,570	6,461	-	788	765	
ASO	020	HOA	x 105,436	8,220	30,098	27,668	3,480	7,099	7,650	4,289	16,932	
Info Tech (IT)	025	HOA	29,828	16,798	-	-	2,534	7,055	-	2,626	815	
Accounting	030	HOA	64,218	25,677	-	26,344	-	9,798	-	1,269	1,130	
Human Resources	035	HOA	46,701	12,191	4,300	13,834	4,186	-	11,263	482	445	
Member Services	040	HOA	53,898	5,020	8,599	25,826	2,626	5,910	-	5,194	723	
Forestry	050	HOA	x 154,585	10,536	25,798	17,292	5,472	18,833	6,800	51,187	18,667	
Trails	051	Pub	54,582	3,801	17,544	6,917	1,173	4,013	-	4,493	16,641	
Marina	060	Pri	104,167	10,489	13,786	17,585	9,936	11,685	14,642	24,463	1,581	
Equestrian	080	Pub	61,461	5,816	13,786	12,508	3,784	7,470	-	17,097	1,000	
Tennis	090	Pri	75,384	2,589	14,228	12,508	4,027	5,388	1,339	34,557	748	
Campground	100	Pub	31,128	2,550	9,309	5,592	1,233	644	-	11,714	86	
Cross Country Center	110	Pub	174,706	13,930	25,938	38,626	14,647	27,426	16,044	34,339	3,756	
Golf Course Operations	120	Pub	106,335	9,157	23,455	13,317	41,459	12,414	1,328	3,501	1,704	
Golf Course Maintenan	125	Pub	64,258	8,731	-	6,917	5,864	14,773	-	3,968	24,005	
The Lodge	128	Pub	309,562	36,023	31,757	20,752	36,409	67,919	-	107,567	9,135	
Aquatics	130	Pri	169,657	2,564	13,852	5,592	3,147	3,147	2,848	138,069	438	
Trout Creek Recreation	132	Pri	224,762	16,146	27,017	16,775	17,305	39,333	10,710	92,177	5,299	
Recreation	140	Pri	113,795	2,856	22,894	7,725	5,513	8,431	7,650	57,577	1,149	
Bikeworks	141	Pub	28,256	897	13,675	9,051	1,572	2,696	-	-	365	
Day Camp	145	Pri	53,738	3,079	13,588	9,051	3,289	7,834	11,475	4,347	1,075	
Pizza on the Hill	150	Pub	91,836	9,812	25,365	6,917	10,648	14,854	1,328	20,948	1,964	
Alder Creek Café	155	Pub	70,064	7,476	25,365	11,184	9,441	11,866	-	3,151	1,581	
Maintenance	160	HOA	99,815	13,621	-	24,210	11,350	14,936	-	-	35,698	
Facility Administration	165	HOA	44,229	17,931	-	17,292	2,481	6,525	-	-	-	
Summer F&B	170	Pub	37,815	4,688	13,214	3,459	5,959	8,832	-	452	1,211	
Snowplay	216	Pub	44,964	3,845	13,234	11,184	2,766	2,921	10,625	-	389	
Downhill Ski Consl	^CDHS	Pub	356,831	47,637	25,926	106,832	39,161	67,559	21,675	38,875	9,166	

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
 173,768 is the incremental Increase (Decrease) cost allocation calculated for Budget 2019.

Pre-Allocations INCOMING
for Service Depts, See Matrix Calc
draft 8/17/2018

includes Revenue offset

Payroll includes Revenue offset

		Allocation SubSummary Administration (010)			Allocation SubSummary ComDep (015)			Allocation SubSummary I T (025)			Allocation SubSummary Accounting & Finance (030)		
		Payroll	Expenses	Total	Payroll	Expenses	Total	Payroll	Expenses	Total	Payroll	Expenses	Total
Total		437,000	140,000	577,000	284,000	270,001	554,000	508,000	177,000	685,000	750,000	78,000	828,000
Reserve Fund	902	14,201	8,400	22,601	-	-	-	14,880	4,013	18,893	35,742	1,096	36,838
Development Fund	903	22,843	7,000	29,843	-	-	-	4,765	1,285	6,050	28,470	873	29,343
Property Fund	904	-	-	-	-	-	-	3,157	851	4,008	16,301	500	16,801
New Equip Fd	905	2,260	1,400	3,660	-	-	-	2,259	609	2,868	4,561	140	4,701
General	005	124,302	77,000	201,302	83,129	58,144	141,272	118,577	31,979	150,556	412,057	67,634	479,691
Administration	010	-	-	-	-	-	-	8,171	2,204	10,375	3,487	107	3,594
Communications	015	16,032	1,482	17,514	-	-	-	13,619	3,673	17,292	7,345	225	7,570
ASO	020	7,249	971	8,220	13,833	16,265	30,098	21,791	5,877	27,668	3,376	104	3,480
MIS	025	15,762	1,036	16,798	-	-	-	-	-	-	2,459	75	2,534
Accounting	030	24,407	1,270	25,677	-	-	-	20,278	6,066	26,344	-	-	-
Human Resources	035	11,586	605	12,191	1,976	2,324	4,300	10,896	2,938	13,834	4,061	125	4,186
Member Services	040	4,549	471	5,020	3,952	4,647	8,599	18,460	7,366	25,826	2,548	78	2,626
Forestry	050	9,151	1,385	10,536	11,857	13,941	25,798	13,619	3,673	17,292	5,309	163	5,472
Trails	051	3,564	237	3,801	9,322	8,222	17,544	5,448	1,469	6,917	1,138	35	1,173
Marina	060	8,690	1,799	10,489	5,564	8,222	13,786	11,499	6,086	17,585	9,640	296	9,936
Equestrian	080	4,976	840	5,816	5,564	8,222	13,786	9,381	3,127	12,508	3,671	113	3,784
Tennis	090	1,881	708	2,589	5,112	9,116	14,228	9,381	3,127	12,508	3,907	120	4,027
Campground	100	2,341	209	2,550	3,768	5,541	9,309	3,934	1,658	5,592	1,196	37	1,233
Cross Country Center	110	11,204	2,726	13,930	14,320	11,618	25,938	25,720	12,906	38,626	14,211	436	14,647
Golf Course Operatio	120	6,737	2,420	9,157	9,692	13,763	23,455	9,078	4,239	13,317	40,225	1,234	41,459
Golf Course Maintena	125	7,357	1,374	8,731	-	-	-	5,448	1,469	6,917	5,690	174	5,864
The Lodge	128	28,501	7,522	36,023	19,254	12,503	31,757	16,344	4,408	20,752	35,326	1,083	36,409
Aquatics	130	1,777	787	2,564	5,630	8,222	13,852	3,934	1,658	5,592	3,053	94	3,147
Trout Creek Recreatio	132	13,073	3,073	16,146	11,288	15,729	27,017	11,801	4,974	16,775	16,790	515	17,305
Recreation	140	2,215	641	2,856	9,131	13,763	22,894	5,144	2,581	7,725	5,349	164	5,513
Bikeworks	141	554	343	897	5,811	7,864	13,675	6,658	2,393	9,051	1,525	47	1,572
Day Camp	145	2,386	693	3,079	5,902	7,686	13,588	6,658	2,393	9,051	3,191	98	3,289
Pizza on the Hill	150	8,062	1,750	9,812	15,231	10,134	25,365	5,448	1,469	6,917	10,331	317	10,648
Alder Creek Café	155	6,302	1,174	7,476	15,231	10,134	25,365	7,868	3,316	11,184	9,160	281	9,441
Maintenance	160	12,368	1,253	13,621	-	-	-	19,068	5,142	24,210	11,012	338	11,350
Facility Administratio	165	17,408	523	17,931	-	-	-	13,619	3,673	17,292	2,407	74	2,481
Summer F&B	170	3,695	993	4,688	7,862	5,352	13,214	2,724	735	3,459	5,782	177	5,959
Snowplay	216	3,159	686	3,845	6,263	6,971	13,234	7,868	3,316	11,184	2,684	82	2,766
Downhill Ski Consld	^CDHS	38,408	9,229	47,637	14,308	11,618	25,926	70,505	36,327	106,832	37,996	1,165	39,161

Pre-Allocations INCOMING
for Service Depts, See Matrix Calc
draft 8/17/2018

		Allocation SubSummary Human Resources (035)			Allocation SubSummary Member Services (040)			Allocation SubSummary Maintenance (160)			Allocation SubSummary Facility Admin (165)		
Total		Payroll	Expenses	Total	Payroll	Expenses	Total	Payroll	Expenses	Total	Payroll	Expenses	Total
		291,000	122,000	413,000	213,000	42,000	255,000	804,000	36,000	840,000	647,000	25,000	672,000
Reserve Fund	902	-	-	-	-	-	-	-	-	-	101,451	3,920	105,371
Development Fund	903	-	-	-	-	-	-	-	-	-	194,400	7,512	201,912
Property Fund	904	-	-	-	-	-	-	-	-	-	-	-	-
New Equip Fd	905	-	-	-	-	-	-	-	-	-	5,660	219	5,879
General	005	12,467	35	12,502	108,275	21,348	129,623	161,039	7,210	168,249	194,306	7,508	201,814
Administration	010	2,920	1,756	4,676	-	-	-	8,252	369	8,621	535	21	556
Communications	015	4,024	2,437	6,461	-	-	-	754	34	788	737	28	765
ASO	020	4,314	2,785	7,099	6,390	1,260	7,650	4,105	184	4,289	16,302	630	16,932
MIS	025	4,282	2,773	7,055	-	-	-	2,513	113	2,626	785	30	815
Accounting	030	5,937	3,861	9,798	-	-	-	1,215	54	1,269	1,088	42	1,130
Human Resources	035	-	-	-	9,408	1,855	11,263	461	21	482	428	17	445
Member Services	040	3,797	2,113	5,910	-	-	-	4,971	223	5,194	696	27	723
Forestry	050	13,432	5,401	18,833	5,680	1,120	6,800	48,993	2,194	51,187	17,973	694	18,667
Trails	051	2,791	1,222	4,013	-	-	-	4,300	193	4,493	16,022	619	16,641
Marina	060	8,306	3,379	11,685	12,230	2,412	14,642	23,415	1,048	24,463	1,522	59	1,581
Equestrian	080	5,256	2,214	7,470	-	-	-	16,364	733	17,097	963	37	1,000
Tennis	090	3,926	1,462	5,388	1,118	221	1,339	33,076	1,481	34,557	720	28	748
Campground	100	454	190	644	-	-	-	11,212	502	11,714	83	3	86
Cross Country Center	110	19,727	7,699	27,426	13,401	2,643	16,044	32,867	1,472	34,339	3,616	140	3,756
Golf Course Operator	120	8,954	3,460	12,414	1,109	219	1,328	3,351	150	3,501	1,641	63	1,704
Golf Course Maintena	125	10,284	4,489	14,773	-	-	-	3,798	170	3,968	23,112	893	24,005
The Lodge	128	47,985	19,934	67,919	-	-	-	102,957	4,610	107,567	8,795	340	9,135
Aquatics	130	2,303	844	3,147	2,379	469	2,848	132,152	5,917	138,069	422	16	438
Trout Creek Recreatio	132	27,837	11,496	39,333	8,946	1,764	10,710	88,227	3,950	92,177	5,102	197	5,299
Recreation	140	6,035	2,396	8,431	6,390	1,260	7,650	55,109	2,468	57,577	1,106	43	1,149
Bikeworks	141	1,915	781	2,696	-	-	-	-	-	-	351	14	365
Day Camp	145	5,646	2,188	7,834	9,585	1,890	11,475	4,161	186	4,347	1,035	40	1,075
Pizza on the Hill	150	10,317	4,537	14,854	1,109	219	1,328	20,050	898	20,948	1,891	73	1,964
Alder Creek Café	155	8,306	3,560	11,866	-	-	-	3,016	135	3,151	1,522	59	1,581
Maintenance	160	9,345	5,591	14,936	-	-	-	-	-	-	34,370	1,328	35,698
Facility Administration	165	3,894	2,631	6,525	-	-	-	-	-	-	-	-	-
Summer F&B	170	6,358	2,474	8,832	-	-	-	433	19	452	1,166	45	1,211
Snowplay	216	2,044	877	2,921	8,875	1,750	10,625	-	-	-	375	14	389
Downhill Ski Consld	^CDHS	48,144	19,415	67,559	18,105	3,570	21,675	37,209	1,666	38,875	8,825	341	9,166