

Tahoe Donner Association
 Allocated Overhead Summary
 2019 Budget
 draft 9/14/2018

Allocations are net of Revenue, if any.

			283,953	181,399	239,669	239,655	60,425	143,904	229,751	179,244	
Homeowners Association	HOA	32%	1,558,000								
Private Amenities	PRI	19%	892,000	61,057	91,945	95,832	107,800	93,605	50,460	350,064	41,236
Public Amenities	PUB	38%	1,836,000	211,503	212,608	300,740	385,696	280,564	57,499	249,890	137,500
Capital Funds	CAP	11%	522,000	72,487	48	43,759	88,849	5,405	137	1,294	310,020
Total			4,808,000	Admin	ComDep	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin
Total		100%	4,808,000	629,000	486,000	680,000	822,000	440,000	252,000	831,000	668,000
Reserve Fund	902	CAP	196,073	29,246	18	23,021	35,737	2,036	51	542	105,421
Development Fund	903	CAP	284,782	38,000	26	12,905	31,639	2,907	74	618	198,613
Property Fund	904	CAP	22,284	657	2	4,570	16,639	267	7	52	89
New Equip Fd	905	CAP	18,862	4,584	2	3,263	4,834	196	5	82	5,897
General	005	HOA	x 1,255,943	256,851	133,652	186,806	210,667	29,053	128,831	173,837	136,245
Administration	010	HOA	-	-	-	-	-	-	-	-	-
Communications	015	HOA	-	-	-	-	-	-	-	-	-
ASO	020	HOA	x 120,298	11,744	25,635	30,602	11,626	8,938	7,786	4,746	19,220
Info Tech (IT)	025	HOA	-	-	-	-	-	-	-	-	-
Accounting	030	HOA	-	-	-	-	-	-	-	-	-
Human Resources	035	HOA	-	-	-	-	-	-	-	-	-
Member Services	040	HOA	-	-	-	-	-	-	-	-	-
Forestry	050	HOA	x 181,758	15,358	22,112	22,260	17,362	22,434	7,287	51,167	23,778
Trails	051	Pub	60,272	5,506	15,548	8,364	3,743	4,956	125	4,590	17,439
Marina	060	Pri	131,694	14,291	12,289	21,782	23,291	14,216	14,830	24,851	6,145
Equestrian	080	Pub	73,891	7,936	11,825	14,181	10,330	8,862	224	17,125	3,408
Tennis	090	Pri	88,677	4,953	12,289	14,720	10,115	7,001	1,501	34,384	3,714
Campground	100	Pub	35,040	3,462	7,960	6,411	3,253	1,173	30	11,679	1,072
Cross Country Center	110	Pub	217,643	20,319	23,280	44,760	35,173	31,952	16,664	34,883	10,612
Golf Course Operations	120	Pub	135,986	13,897	20,225	16,968	58,108	14,779	1,687	3,888	6,435
Golf Course Maintenan	125	Pub	83,476	11,295	148	8,900	15,357	16,518	418	4,162	26,678
The Lodge	128	Pub	413,273	48,702	29,048	31,665	89,549	77,226	1,953	107,503	27,625
Aquatics	130	Pri	196,688	6,809	11,952	11,158	12,120	6,635	2,982	136,831	8,201
Trout Creek Recreation	132	Pri	278,270	23,828	23,649	24,901	41,294	45,552	11,736	91,998	15,311
Recreation	140	Pri	131,208	6,137	19,809	11,817	12,178	10,968	7,837	57,310	5,150
Bikeworks	141	Pub	32,208	1,984	11,664	9,718	4,339	3,239	82	95	1,087
Day Camp	145	Pri	65,463	5,039	11,956	11,453	8,802	9,233	11,574	4,691	2,715
Pizza on the Hill	150	Pub	116,217	13,451	22,837	10,117	23,564	17,200	1,748	21,071	6,230
Alder Creek Café	155	Pub	86,003	10,294	22,766	13,344	18,251	13,565	343	3,394	4,046
Maintenance	160	HOA	-	-	-	-	-	-	-	-	-
Facility Administration	165	HOA	-	-	-	-	-	-	-	-	-
Summer F&B	170	Pub	50,036	6,463	11,943	4,800	12,943	9,933	251	608	3,095
Snowplay	216	Pub	54,871	5,535	11,530	13,143	8,028	3,861	10,598	376	1,801
Downhill Ski Consld	^CDHS	Pub	477,082	62,658	23,833	118,369	103,057	77,301	23,375	40,517	27,971

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
 \$ 207,000 < 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.

draft 9/14/2018

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	629,000	0	0	0	0	0	0	0
ComDep	0	486,000	0	0	0	0	0	0
IT	0	0	680,000	0	0	0	0	0
Acg/Fin	0	0	0	822,000	0	0	0	0
HR	0	0	0	0	440,000	0	0	0
MbrSvcs	0	0	0	0	0	252,000	0	0
Maintenance	0	0	0	0	0	0	831,000	0
FacAdmin	0	0	0	0	0	0	0	668,000
total								4,808,000

Service Matrix (A)								
		FROM						
TO	Admin	Mktg/Comm	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin
Admin	0.0%	0.0%	1.5%	1.6%	1.1%	0.0%	1.0%	0.5%
ComDep	2.9%	0.0%	2.5%	2.0%	1.6%	0.0%	0.1%	0.5%
IT	2.7%	0.0%	0.0%	1.1%	1.7%	0.0%	0.3%	0.4%
Acg/Fin	4.2%	0.0%	3.8%	0.0%	2.4%	0.0%	0.2%	0.5%
HR	2.0%	0.7%	2.0%	1.0%	0.0%	4.4%	0.1%	0.2%
MbrSvcs	0.8%	1.5%	3.8%	0.7%	1.4%	0.0%	0.6%	0.2%
Maintenance	2.2%	0.0%	3.5%	2.3%	3.6%	0.0%	0.0%	5.7%
FacAdmin	2.9%	0.0%	2.5%	0.7%	1.6%	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	-0.02	-0.01	0.00	-0.01	0.00
-0.03	1.00	-0.03	-0.02	-0.02	0.00	0.00	0.00
-0.03	0.00	1.00	-0.01	-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	-0.01	-0.04	-0.01	-0.01	1.00	-0.01	0.00
-0.02	0.00	-0.04	-0.02	-0.04	0.00	1.00	-0.06
-0.03	0.00	-0.03	-0.01	-0.02	0.00	0.00	1.00

I - A Inverse (I-A) ⁻¹ (8 x 8)							
1.00	0.00	0.02	0.02	0.01	0.00	0.01	0.01
0.03	1.00	0.03	0.02	0.02	0.00	0.00	0.01
0.03	0.00	1.00	0.01	0.02	0.00	0.00	0.00
0.04	0.00	0.04	1.00	0.02	0.00	0.00	0.01
0.02	0.01	0.02	0.01	1.00	0.04	0.00	0.00
0.01	0.02	0.04	0.01	0.02	1.00	0.01	0.00
0.03	0.00	0.04	0.02	0.04	0.00	1.00	0.06
0.03	0.00	0.03	0.01	0.02	0.00	0.00	1.00

8 x 8

Inverse x B = S

630117.6791	48,949,159.05	11,260,435.67	13,470,236.12	5,466,788.58	138,284,902.1	8,615,565.42	357,103,048.8
19,941,822.97	4,860,670.91	18,403,284.95	17,589,328.05	7,492,923.49	1,895,369,057	11,553,531.95	352,700,911.5
17,914,613.24	70,136,177.04	6,810,951.63	9,572,818.49	783,018,162	198,139,754.9	2,872,041,543	281,549,893.2
27,378,231.69	98,330,932.74	27,143,674.34	8,232,000,821	1,098,189,286	277,791,917.7	174,458,949	358,764,682
13,583,498.87	39,465,265.72	15,592,910.24	8,846,602.18	4,407,598,991	1,114,922,199	96,724,209.2	174,298,419.1
6,720,031.11	7,301,114,524	26,709,876.91	65,579,072.66	6,937,135,964	2,521,754,478	53,639,863.29	197,798,511
17,002,702.28	151,675,294.2	26,499,737.93	20,466,496.42	1,693,955,081	428,493,637.5	831,390,359.2	381,176,302.8
19,035,450.12	65,771,292.72	17,929,974.53	6,494,138.61	7,345,534,818	185,808,621	348,358,462.2	668,226,310.9

26 x 8

Non-Service Departments (P)

3.9%	0.0%	2.7%	4.1%	0.0%	0.0%	0.0%	15.7%	Reserve
5.0%	0.0%	0.9%	3.5%	0.0%	0.0%	0.0%	29.7%	Develop
0.0%	0.0%	0.6%	2.0%	0.0%	0.0%	0.0%	0.0%	Property
0.7%	0.0%	0.4%	0.6%	0.0%	0.0%	0.0%	0.9%	New Equip
36.6%	26.7%	21.9%	23.1%	2.8%	50.8%	20.0%	18.5%	General
1.4%	5.2%	4.0%	1.2%	1.7%	3.0%	0.5%	2.8%	ASO
1.8%	4.5%	2.5%	1.7%	4.6%	2.7%	6.1%	3.1%	Forestry
0.6%	3.2%	1.0%	0.3%	1.0%	0.0%	0.5%	2.6%	Trails
1.8%	2.4%	2.6%	2.6%	2.8%	5.7%	2.9%	0.7%	Marina
1.0%	2.4%	1.8%	1.1%	1.8%	0.0%	2.0%	0.4%	Equestria
0.5%	2.5%	1.8%	1.0%	1.3%	0.5%	4.1%	0.3%	Tennis
0.4%	1.6%	0.8%	0.3%	0.2%	0.0%	1.4%	0.1%	Campgro
2.4%	4.6%	5.7%	3.8%	6.7%	6.3%	4.1%	1.2%	Cross Cou
1.6%	4.1%	2.0%	6.9%	3.0%	0.5%	0.4%	0.9%	Golf Cou
1.5%	0.0%	1.0%	1.7%	3.6%	0.0%	0.5%	3.9%	Golf Cou
6.2%	5.8%	3.0%	10.1%	16.5%	0.0%	12.8%	3.2%	The Lodg
0.5%	2.4%	0.8%	1.0%	0.8%	1.1%	16.4%	0.3%	Aquatics
2.8%	4.7%	2.5%	4.4%	9.6%	4.2%	11.0%	1.6%	Trout Cr
0.5%	4.0%	1.1%	1.2%	2.0%	3.0%	6.9%	0.3%	Recreat
0.2%	2.4%	1.3%	0.4%	0.7%	0.0%	0.0%	0.1%	Bikewor
0.5%	2.4%	1.3%	0.9%	1.9%	4.5%	0.5%	0.3%	Day Cam
1.7%	4.7%	1.0%	2.6%	3.6%	0.5%	2.5%	0.7%	Pizza on
1.3%	4.7%	1.6%	2.0%	2.9%	0.0%	0.4%	0.5%	Alder Cr
0.8%	2.4%	0.5%	1.5%	2.1%	0.0%	0.1%	0.4%	Summer
0.7%	2.3%	1.6%	0.9%	0.7%	4.2%	0.0%	0.2%	Snowplay
8.2%	4.6%	15.7%	11.7%	16.4%	8.5%	4.6%	3.7%	Downhil

		P x S = C (26x8)*(8x8)								
	Admin	Mktg/Comm	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin	TOTAL	
Reserve Fund	29,246	18	23,021	35,737	2,036	51	542	105,421	196,073	Reserve Fund
Development Fu	38,000	26	12,905	31,639	2,907	74	618	198,613	284,782	Development Fund
Property Fund	657	2	4,570	16,639	267	7	52	89	22,284	Property Fund
New Equip Fd	4,584	2	3,263	4,834	196	5	82	5,897	18,862	New Equip Fd
General	256,851	133,652	186,806	210,667	29,053	128,831	173,837	136,245	1,255,943	General
ASO	11,744	25,635	30,602	11,626	8,938	7,786	4,746	19,220	120,298	ASO
Forestry	15,358	22,112	22,260	17,362	22,434	7,287	51,167	23,778	181,758	Forestry
Trails	5,506	15,548	8,364	3,743	4,956	125	4,590	17,439	60,272	Trails
Marina	14,291	12,289	21,782	23,291	14,216	14,830	24,851	6,145	131,694	Marina
Equestrian	7,936	11,825	14,181	10,330	8,862	224	17,125	3,408	73,891	Equestrian
Tennis	4,953	12,289	14,720	11,115	7,001	1,501	34,384	3,714	88,677	Tennis
Campground	3,462	7,960	6,411	3,253	1,173	30	11,679	1,072	35,040	Campground
Cross Country C	20,319	23,280	44,760	35,173	31,952	16,664	34,883	10,612	217,643	Cross Country Center
Golf Course Ope	13,897	20,225	16,968	58,108	14,779	1,687	3,888	6,435	135,986	Golf Course Operations
Golf Course Mai	11,295	148	8,900	15,357	16,518	418	4,162	26,678	83,476	Golf Course Maintenance
The Lodge	48,702	29,048	31,665	89,549	77,226	1,953	107,503	27,625	413,273	The Lodge
Aquatics	6,809	11,952	11,158	12,120	6,635	2,982	136,831	8,201	196,688	Aquatics
Trout Creek Rec	23,828	23,649	24,901	41,294	45,552	11,736	91,998	15,311	278,270	Trout Creek Recreation Center
Recreation	6,137	19,809	11,817	12,178	10,968	7,837	57,310	5,150	131,208	Recreation
Bikeworks	1,984	11,664	9,718	4,339	3,239	82	95	1,087	32,208	Bikeworks
Day Camp	5,039	11,956	11,453	8,802	9,233	11,574	4,691	2,715	65,463	Day Camp
Pizza on the Hill	13,451	10,117	10,117	23,564	17,200	1,748	21,071	6,230	116,217	Pizza on the Hill
Alder Creek Caf	10,294	22,766	13,344	18,251	13,565	343	3,394	4,046	86,003	Alder Creek Caf
Summer F&B	6,463	11,943	4,800	12,943	9,933	251	608	3,095	50,036	Summer F&B
Snowplay	5,535	11,530	13,143	8,028	3,861	10,598	376	1,801	54,871	Snowplay
Downhill Ski Co	62,658	23,833	118,369	103,057	77,301	23,375	40,517	27,971	477,082	Downhill Ski Consl
Total	629,000	486,000	680,000	822,000	440,000	252,000	831,000	668,000	4,808,000	Total

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Homeowners Association	HOA	39%	1,875,317	361,522	187,627	327,345	290,292	98,831	153,506	240,105	216,089	
Private Amenities	PRI	16%	790,161	40,992	89,725	68,928	90,910	81,058	48,092	347,428	23,028	
Public Amenities	PUB	34%	1,657,938	166,542	208,648	252,158	356,805	260,111	50,402	243,467	119,805	
Capital Funds	CAP	10%	484,584	59,944	-	31,569	83,993	-	-	-	309,078	
			Total	Admin	ComDep	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin	
Total		100%	4,808,000	629,000	486,000	680,000	822,000	440,000	252,000	831,000	668,000	
Reserve Fund	902	CAP	182,105	24,591	-	18,615	33,878	-	-	-	105,021	
Development Fund	903	CAP	264,371	31,173	-	6,063	28,917	-	-	-	198,218	
Property Fund	904	CAP	20,575	-	-	4,017	16,558	-	-	-	-	
New Equip Fd	905	CAP	17,533	4,180	-	2,874	4,640	-	-	-	5,839	
General	005	HOA	1,129,261	230,267	129,712	148,631	189,784	12,502	128,096	166,447	123,822	
Administration	010	HOA	39,801	-	-	10,287	12,967	4,959	-	8,528	3,060	
Communications	015	HOA	62,871	18,131	-	17,146	16,747	6,851	-	780	3,216	
ASO	020	HOA	x 108,751	8,625	25,338	27,433	9,492	7,518	7,560	4,243	18,542	
Info Tech (IT)	025	HOA	38,779	17,230	-	-	8,952	7,470	-	2,598	2,529	
Accounting	030	HOA	67,205	26,205	-	26,141	-	10,374	-	1,255	3,230	
Human Resources	035	HOA	50,761	12,443	3,620	13,717	7,929	-	11,130	477	1,445	
Member Services	040	HOA	56,616	5,217	7,239	25,694	5,547	6,278	-	5,138	1,503	
Forestry	050	HOA	x 162,479	11,113	21,718	17,146	14,045	20,135	6,720	50,639	20,963	
Trails	051	Pub	54,666	3,900	15,504	6,859	2,637	4,283	-	4,445	17,038	
Marina	060	Pri	117,325	11,239	11,746	17,543	21,079	12,490	14,470	24,201	4,557	
Equestrian	080	Pub	66,604	6,167	11,746	12,424	8,985	7,979	-	16,914	2,389	
Tennis	090	Pri	79,108	2,884	12,188	12,424	8,414	5,768	1,324	34,187	1,919	
Campground	100	Pub	31,382	2,637	7,949	5,566	2,523	688	-	11,588	431	
Cross Country Center	110	Pub	195,072	15,065	22,538	38,513	31,527	29,338	15,856	33,971	8,264	
Golf Course Operations	120	Pub	123,708	10,166	20,055	13,269	56,453	13,282	1,313	3,463	5,707	
Golf Course Maintenan	125	Pub	76,511	9,303	-	6,859	14,371	15,770	-	3,925	26,283	
The Lodge	128	Pub	371,633	39,157	28,357	20,575	82,984	72,571	-	106,415	21,574	
Aquatics	130	Pri	172,803	2,893	11,812	5,566	8,019	3,370	2,814	136,590	1,739	
Trout Creek Recreation	132	Pri	247,641	17,485	22,937	16,697	36,334	42,032	10,584	91,190	10,382	
Recreation	140	Pri	115,545	3,123	19,494	7,702	9,481	9,016	7,560	56,960	2,209	
Bikeworks	141	Pub	29,182	1,040	11,635	8,996	3,697	2,882	-	-	932	
Day Camp	145	Pri	57,739	3,368	11,548	8,996	7,583	8,382	11,340	4,300	2,222	
Pizza on the Hill	150	Pub	104,273	10,541	22,645	6,859	21,480	15,854	1,313	20,723	4,858	
Alder Creek Café	155	Pub	77,768	7,966	22,645	11,132	16,714	12,671	-	3,117	3,523	
Maintenance	160	HOA	110,880	14,143	-	24,004	19,112	15,842	-	-	37,779	
Facility Administration	165	HOA	47,913	18,148	-	17,146	5,717	6,902	-	-	-	
Summer F&B	170	Pub	45,245	5,103	11,854	3,429	12,110	9,448	-	447	2,854	
Snowplay	216	Pub	48,618	4,132	11,194	11,132	7,017	3,119	10,500	-	1,524	
Downhill Ski Conslid	^CDHS	Pub	433,276	51,365	22,526	106,545	96,307	72,226	21,420	38,459	24,428	

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
 169,584 is the incremental Increase (Decrease) cost allocation calculated for Budget 2019.

Pre-Allocations INCOMING
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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	192,000	629,000	216,000	270,001	486,000	503,000	177,000	680,000	744,000	78,000	822,000
Reserve Fund	902	13,071	11,520	24,591	-	-	-	14,630	3,985	18,615	32,862	1,016	33,878
Development Fund	903	22,533	8,640	31,173	-	-	-	4,765	1,298	6,063	28,050	867	28,917
Property Fund	904	-	-	-	-	-	-	3,157	860	4,017	16,061	497	16,558
New Equip Fd	905	2,260	1,920	4,180	-	-	-	2,259	615	2,874	4,501	139	4,640
General	005	124,669	105,598	230,267	71,569	58,144	129,712	116,811	31,820	148,631	184,100	5,684	189,784
Administration	010	-	-	-	-	-	-	8,085	2,202	10,287	10,839	2,128	12,967
Communications	015	16,068	2,063	18,131	-	-	-	13,476	3,670	17,146	14,541	2,206	16,747
ASO	020	7,273	1,352	8,625	9,073	16,265	25,338	21,561	5,872	27,433	8,091	1,401	9,492
MIS	025	15,787	1,443	17,230	-	-	-	-	-	-	7,492	1,460	8,952
Accounting	030	24,438	1,767	26,205	-	-	-	20,076	6,065	26,141	-	-	-
Human Resources	035	11,601	842	12,443	1,296	2,324	3,620	10,781	2,936	13,717	6,998	931	7,929
Member Services	040	4,561	656	5,217	2,592	4,647	7,239	18,317	7,377	25,694	4,838	709	5,547
Forestry	050	9,185	1,928	11,113	7,777	13,941	21,718	13,476	3,670	17,146	12,034	2,011	14,045
Trails	051	3,570	330	3,900	7,282	8,222	15,504	5,391	1,468	6,859	2,287	350	2,637
Marina	060	8,734	2,505	11,239	3,524	8,222	11,746	11,442	6,101	17,543	18,380	2,699	21,079
Equestrian	080	4,997	1,170	6,167	3,524	8,222	11,746	9,295	3,129	12,424	7,751	1,234	8,985
Tennis	090	1,898	986	2,884	3,072	9,116	12,188	9,295	3,129	12,424	7,348	1,066	8,414
Campground	100	2,346	291	2,637	2,408	5,541	7,949	3,905	1,661	5,566	2,209	314	2,523
Cross Country Center	110	11,270	3,795	15,065	10,920	11,618	22,538	25,577	12,936	38,513	27,451	4,076	31,527
Golf Course Operator	120	6,796	3,370	10,166	6,292	13,763	20,055	9,021	4,248	13,269	51,979	4,474	56,453
Golf Course Maintena	125	7,391	1,912	9,303	-	-	-	5,391	1,468	6,859	12,361	2,010	14,371
The Lodge	128	28,685	10,472	39,157	15,854	12,503	28,357	16,171	4,404	20,575	71,856	11,128	82,984
Aquatics	130	1,797	1,096	2,893	3,590	8,222	11,812	3,905	1,661	5,566	6,874	1,145	8,019
Trout Creek Recreatio	132	13,207	4,278	17,485	7,208	15,729	22,937	11,715	4,982	16,697	31,715	4,619	36,334
Recreation	140	2,231	892	3,123	5,731	13,763	19,494	5,115	2,587	7,702	8,460	1,021	9,481
Bikeworks	141	562	478	1,040	3,771	7,864	11,635	6,601	2,395	8,996	3,191	506	3,697
Day Camp	145	2,403	965	3,368	3,862	7,686	11,548	6,601	2,395	8,996	6,558	1,025	7,583
Pizza on the Hill	150	8,105	2,436	10,541	12,511	10,134	22,645	5,391	1,468	6,859	18,827	2,653	21,480
Alder Creek Café	155	6,331	1,635	7,966	12,511	10,134	22,645	7,811	3,321	11,132	14,864	1,850	16,714
Maintenance	160	12,398	1,745	14,143	-	-	-	18,866	5,138	24,004	17,098	2,014	19,112
Facility Administration	165	17,420	728	18,148	-	-	-	13,476	3,670	17,146	4,945	772	5,717
Summer F&B	170	3,720	1,383	5,103	6,502	5,352	11,854	2,695	734	3,429	10,605	1,505	12,110
Snowplay	216	3,176	956	4,132	4,223	6,971	11,194	7,811	3,321	11,132	6,017	1,000	7,017
Downhill Ski Consld	^CDHS	38,517	12,848	51,365	10,908	11,618	22,526	70,131	36,414	106,545	82,817	13,490	96,307

Pre-Allocations INCOMING
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		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	149,000	440,000	210,000	42,000	252,000	795,000	36,000	831,000	643,000	25,000	668,000
Reserve Fund	902	-	-	-	-	-	-	-	-	-	-	-	-
Development Fund	903	-	-	-	-	-	-	-	-	-	190,800	7,418	198,218
Property Fund	904	-	-	-	-	-	-	-	-	-	-	-	-
New Equip Fd	905	-	-	-	-	-	-	-	-	-	5,620	219	5,839
General	005	12,467	35	12,502	106,748	21,348	128,096	159,237	7,210	166,447	119,190	4,632	123,822
Administration	010	2,920	2,039	4,959	-	-	-	8,159	369	8,528	2,945	115	3,060
Communications	015	4,024	2,827	6,851	-	-	-	746	34	780	3,096	120	3,216
ASO	020	4,314	3,204	7,518	6,300	1,260	7,560	4,059	184	4,243	17,848	694	18,542
MIS	025	4,282	3,188	7,470	-	-	-	2,485	113	2,598	2,434	95	2,529
Accounting	030	5,937	4,437	10,374	-	-	-	1,201	54	1,255	3,109	121	3,230
Human Resources	035	-	-	-	9,275	1,855	11,130	456	21	477	1,391	54	1,445
Member Services	040	3,797	2,481	6,278	-	-	-	4,915	223	5,138	1,447	56	1,503
Forestry	050	13,432	6,703	20,135	5,600	1,120	6,720	48,445	2,194	50,639	20,178	785	20,963
Trails	051	2,791	1,492	4,283	-	-	-	4,252	193	4,445	16,400	638	17,038
Marina	060	8,306	4,184	12,490	12,058	2,412	14,470	23,153	1,048	24,201	4,386	171	4,557
Equestrian	080	5,256	2,723	7,979	-	-	-	16,181	733	16,914	2,300	89	2,389
Tennis	090	3,926	1,842	5,768	1,103	221	1,324	32,706	1,481	34,187	1,847	72	1,919
Campground	100	454	234	688	-	-	-	11,086	502	11,588	415	16	431
Cross Country Center	110	19,727	9,611	29,338	13,213	2,643	15,856	32,499	1,472	33,971	7,955	309	8,264
Golf Course Operator	120	8,954	4,328	13,282	1,094	219	1,313	3,313	150	3,463	5,493	214	5,707
Golf Course Maintena	125	10,284	5,486	15,770	-	-	-	3,755	170	3,925	25,299	984	26,283
The Lodge	128	47,985	24,586	72,571	-	-	-	101,805	4,610	106,415	20,767	807	21,574
Aquatics	130	2,303	1,067	3,370	2,345	469	2,814	130,673	5,917	136,590	1,674	65	1,739
Trout Creek Recreatio	132	27,837	14,195	42,032	8,820	1,764	10,584	87,240	3,950	91,190	9,993	389	10,382
Recreation	140	6,035	2,981	9,016	6,300	1,260	7,560	54,492	2,468	56,960	2,126	83	2,209
Bikeworks	141	1,915	967	2,882	-	-	-	-	-	-	897	35	932
Day Camp	145	5,646	2,736	8,382	9,450	1,890	11,340	4,114	186	4,300	2,139	83	2,222
Pizza on the Hill	150	10,317	5,537	15,854	1,094	219	1,313	19,825	898	20,723	4,676	182	4,858
Alder Creek Café	155	8,306	4,365	12,671	-	-	-	2,982	135	3,117	3,391	132	3,523
Maintenance	160	9,345	6,497	15,842	-	-	-	-	-	-	36,365	1,414	37,779
Facility Administration	165	3,894	3,008	6,902	-	-	-	-	-	-	-	-	-
Summer F&B	170	6,358	3,090	9,448	-	-	-	428	19	447	2,747	107	2,854
Snowplay	216	2,044	1,075	3,119	8,750	1,750	10,500	-	-	-	1,467	57	1,524
Downhill Ski Consld	^CDHS	48,144	24,082	72,226	17,850	3,570	21,420	36,793	1,666	38,459	23,514	914	24,428