

Tahoe Donner Association
 Allocated Overhead Summary
 2019 Budget
 draft 10/19/2018

Allocations are net of Revenue, if any.

Homeowners Association	HOA	33%	1,614,021		282,385	196,328	239,014	289,084	57,418	143,069	228,291	178,432	
Private Amenities	PRI	18%	902,560		60,799	103,207	95,533	116,251	87,593	50,155	347,790	41,233	
Public Amenities	PUB	38%	1,864,619		210,308	234,112	299,600	415,354	262,410	57,142	248,252	137,441	
Capital Funds	CAP	11%	518,000		71,708	54	43,253	88,811	4,979	134	1,267	307,794	
			Total		Admin	ComDep	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin	roundings
Total		100%	4,899,200		625,200	533,700	677,400	909,500	412,400	250,500	825,600	664,900	-
Reserve Fund	902	CAP	195,000		28,667	20	22,755	35,713	1,878	50	527	105,389	269
Development Fund	903	CAP	282,000		37,910	29	12,738	31,718	2,692	72	610	196,231	366
Property Fund	904	CAP	22,000		601	3	4,514	16,553	232	6	48	44	-38
New Equip Fd	905	CAP	19,000		4,530	2	3,247	4,826	179	5	81	6,131	267
General	005	HOA	x	1,305,537	255,310	142,288	186,331	257,380	27,977	128,085	172,738	135,430	-864
Administration	010	HOA		-	-	-	-	-	-	-	-	-	-
Communications	015	HOA		-	-	-	-	-	-	-	-	-	-
ASO	020	HOA	x	124,147	11,743	29,014	30,501	12,761	8,445	7,742	4,717	19,223	
Info Tech (IT)	025	HOA		-	-	-	-	-	-	-	-	-	-
Accounting	030	HOA		-	-	-	-	-	-	-	-	-	-
Human Resources	035	HOA		-	-	-	-	-	-	-	-	-	-
Member Services	040	HOA		-	-	-	-	-	-	-	-	-	-
Forestry	050	HOA	x	184,338	15,332	25,025	22,182	18,943	20,996	7,243	50,836	23,779	
Trails	051	Pub		61,619	5,493	16,985	8,323	4,054	4,643	125	4,560	17,435	
Marina	060	Pri		133,772	14,229	13,791	21,730	25,147	13,301	14,740	24,690	6,144	
Equestrian	080	Pub		75,488	7,913	13,267	14,132	11,232	8,299	223	17,013	3,409	
Tennis	090	Pri		90,147	4,930	13,733	14,665	10,906	6,546	1,492	34,160	3,714	
Campground	100	Pub		36,089	3,457	8,915	6,396	3,510	1,104	30	11,604	1,073	
Cross Country Center	110	Pub		220,317	20,216	25,761	44,644	38,006	29,865	16,562	34,655	10,608	
Golf Course Operations	120	Pub		139,216	13,721	22,632	16,819	60,313	13,779	1,675	3,856	6,421	
Golf Course Maintenan	125	Pub		83,692	11,250	167	8,856	16,727	15,469	415	4,136	26,673	
The Lodge	128	Pub		417,008	48,404	31,523	31,455	97,037	72,239	1,938	106,800	27,612	
Aquatics	130	Pri		197,773	6,781	13,402	11,122	13,138	6,223	2,964	135,942	8,200	
Trout Creek Recreation	132	Pri		280,659	23,720	26,604	24,811	44,530	42,623	11,664	91,399	15,308	
Recreation	140	Pri		133,254	6,116	22,236	11,788	12,971	10,266	7,790	56,937	5,150	
Bikeworks	141	Pub		33,794	1,981	13,099	9,691	4,724	3,033	81	94	1,089	
Day Camp	145	Pri		66,956	5,022	13,441	11,418	9,560	8,633	11,505	4,660	2,717	
Pizza on the Hill	150	Pub		118,505	13,365	24,770	10,041	25,333	16,102	1,737	20,933	6,224	
Alder Creek Café	155	Pub		88,066	10,225	24,690	13,272	19,439	12,689	340	3,370	4,040	
Maintenance	160	HOA		-	-	-	-	-	-	-	-	-	-
Facility Administration	165	HOA		-	-	-	-	-	-	-	-	-	-
Summer F&B	170	Pub		51,225	6,414	12,908	4,760	13,922	9,277	249	604	3,091	
Snowplay	216	Pub		56,748	5,523	13,006	13,114	8,772	3,621	10,535	375	1,803	
Downhill Ski Consld	^CDHS	Pub		482,851	62,347	26,389	118,096	112,284	72,289	23,232	40,253	27,963	

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
 \$ 203,000 < 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 10/19/2018 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

Reciprocal 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

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Allocations are net of Revenue, if any.

Homeowners Association	HOA	39%	1,932,744	359,184	203,368	325,683	343,908	93,402	152,593	238,544	216,062	
Private Amenities	PRI	16%	800,029	40,781	100,696	68,751	98,034	75,768	47,805	345,170	23,024	
Public Amenities	PUB	34%	1,685,932	165,728	229,636	251,527	384,035	243,230	50,102	241,886	119,788	
Capital Funds	CAP	10%	480,495	59,507	-	31,439	83,523	-	-	-	306,026	
			Total	Admin	ComDep	IT	Acg/Fin	HR	MbrSvcs	Maintenance	FacAdmin	
Total		100%	4,899,200	625,200	533,700	677,400	909,500	412,400	250,500	825,600	664,900	
Reserve Fund	902	CAP	181,030	24,127	-	18,481	33,685	-	-	-	104,737	
Development Fund	903	CAP	261,542	31,238	-	6,065	28,758	-	-	-	195,481	
Property Fund	904	CAP	20,484	-	-	4,018	16,466	-	-	-	-	
New Equip Fd	905	CAP	17,439	4,142	-	2,875	4,614	-	-	-	5,808	
General	005	HOA	1,177,158	228,176	137,821	147,703	234,794	12,156	127,334	165,366	123,808	
Administration	010	HOA	40,849	-	-	10,242	14,401	4,673	-	8,474	3,059	
Communications	015	HOA	63,732	18,091	-	17,070	18,123	6,458	-	774	3,216	
ASO	020	HOA	x 112,358	8,598	28,677	27,314	10,404	7,095	7,515	4,215	18,540	
Info Tech (IT)	025	HOA	39,296	17,202	-	-	9,933	7,052	-	2,581	2,528	
Accounting	030	HOA	66,477	26,171	-	26,037	-	9,793	-	1,247	3,229	
Human Resources	035	HOA	51,646	12,426	4,097	13,657	8,484	-	11,064	473	1,445	
Member Services	040	HOA	57,513	5,204	8,193	25,620	5,983	5,906	-	5,104	1,503	
Forestry	050	HOA	x 164,838	11,075	24,580	17,070	15,342	18,821	6,680	50,310	20,960	
Trails	051	Pub	55,973	3,893	16,935	6,828	2,856	4,010	-	4,416	17,035	
Marina	060	Pri	119,286	11,190	13,177	17,515	22,744	11,677	14,383	24,044	4,556	
Equestrian	080	Pub	68,123	6,143	13,177	12,379	9,767	7,465	-	16,803	2,389	
Tennis	090	Pri	80,516	2,865	13,619	12,379	9,069	5,384	1,316	33,965	1,919	
Campground	100	Pub	32,389	2,630	8,903	5,551	2,716	645	-	11,513	431	
Cross Country Center	110	Pub	197,588	14,990	24,923	38,442	34,052	27,407	15,761	33,750	8,263	
Golf Course Operations	120	Pub	127,142	10,100	22,440	13,240	58,504	12,406	1,305	3,441	5,706	
Golf Course Maintenan	125	Pub	76,690	9,265	-	6,828	15,654	14,764	-	3,900	26,279	
The Lodge	128	Pub	375,329	38,949	30,742	20,485	89,982	67,876	-	105,723	21,572	
Aquatics	130	Pri	173,804	2,871	13,243	5,551	8,755	3,145	2,797	135,703	1,739	
Trout Creek Recreation	132	Pri	249,836	17,401	25,799	16,653	39,177	39,308	10,521	90,597	10,380	
Recreation	140	Pri	117,470	3,105	21,879	7,688	10,061	8,425	7,515	56,589	2,208	
Bikeworks	141	Pub	30,703	1,031	13,066	8,965	4,015	2,694	-	-	932	
Day Camp	145	Pri	59,117	3,349	12,979	8,965	8,228	7,829	11,273	4,272	2,222	
Pizza on the Hill	150	Pub	106,563	10,493	24,553	6,828	23,093	14,845	1,305	20,589	4,857	
Alder Creek Café	155	Pub	79,847	7,934	24,553	11,102	17,781	11,858	-	3,097	3,522	
Maintenance	160	HOA	110,950	14,108	-	23,900	20,241	14,927	-	-	37,774	
Facility Administration	165	HOA	47,927	18,133	-	17,070	6,203	6,521	-	-	-	
Summer F&B	170	Pub	46,448	5,076	12,808	3,414	13,026	8,826	-	445	2,853	
Snowplay	216	Pub	50,380	4,113	12,625	11,102	7,659	2,919	10,438	-	1,524	
Downhill Ski Conslid	^CDHS	Pub	438,757	51,111	24,911	106,363	104,930	67,515	21,293	38,209	24,425	

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
 165,495 is the incremental Increase (Decrease) cost allocation calculated for Budget 2019.

Pre-Allocations INCOMING
for Service Depts, See Matrix Calc
draft 10/19/2018
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includes Revenue offset

Payroll includes Revenue offset

		Allocation SubSummary Administration (010)			Allocation SubSummary ComDep (015)			Allocation SubSummary IT (025)			Allocation SubSummary Accounting & Finance (030)		
		Payroll	Expenses	Total	Payroll	Expenses	Total	Payroll	Expenses	Total	Payroll	Expenses	Total
Total		484,200	141,000	625,200	274,101	259,600	533,700	500,800	176,600	677,400	834,500	75,000	909,500
Reserve Fund	902	15,667	8,460	24,127	-	-	-	14,520	3,961	18,481	32,897	788	33,685
Development Fund	903	24,893	6,345	31,238	-	-	-	4,765	1,300	6,065	28,085	673	28,758
Property Fund	904	-	-	-	-	-	-	3,157	861	4,018	16,081	385	16,466
New Equip Fd	905	2,732	1,410	4,142	-	-	-	2,259	616	2,875	4,506	108	4,614
General	005	150,628	77,548	228,176	81,447	56,375	137,821	116,048	31,655	147,703	229,301	5,493	234,794
Administration	010	-	-	-	-	-	-	8,047	2,195	10,242	12,313	2,088	14,401
Communications	015	16,576	1,515	18,091	-	-	-	13,412	3,658	17,070	15,984	2,139	18,123
ASO	020	7,605	993	8,598	13,140	15,537	28,677	21,460	5,854	27,314	9,036	1,368	10,404
MIS	025	16,142	1,060	17,202	-	-	-	-	-	-	8,501	1,432	9,933
Accounting	030	24,873	1,298	26,171	-	-	-	19,988	6,049	26,037	-	-	-
Human Resources	035	11,808	618	12,426	1,877	2,220	4,097	10,730	2,927	13,657	7,587	897	8,484
Member Services	040	4,722	482	5,204	3,754	4,439	8,193	18,253	7,367	25,620	5,297	686	5,983
Forestry	050	9,659	1,416	11,075	11,263	13,317	24,580	13,412	3,658	17,070	13,382	1,960	15,342
Trails	051	3,651	242	3,893	9,025	7,910	16,935	5,365	1,463	6,828	2,517	339	2,856
Marina	060	9,350	1,840	11,190	5,267	7,910	13,177	11,416	6,099	17,515	20,131	2,613	22,744
Equestrian	080	5,284	859	6,143	5,267	7,910	13,177	9,257	3,122	12,379	8,568	1,199	9,767
Tennis	090	2,141	724	2,865	4,815	8,804	13,619	9,257	3,122	12,379	8,037	1,032	9,069
Campground	100	2,417	213	2,630	3,570	5,333	8,903	3,892	1,659	5,551	2,412	304	2,716
Cross Country Center	110	12,203	2,787	14,990	13,825	11,098	24,923	25,513	12,929	38,442	30,104	3,948	34,052
Golf Course Operator	120	7,625	2,475	10,100	9,197	13,243	22,440	8,995	4,245	13,240	54,335	4,169	58,504
Golf Course Maintena	125	7,861	1,404	9,265	-	-	-	5,365	1,463	6,828	13,698	1,956	15,654
The Lodge	128	31,259	7,690	38,949	18,759	11,983	30,742	16,095	4,390	20,485	79,177	10,805	89,982
Aquatics	130	2,066	805	2,871	5,333	7,910	13,243	3,892	1,659	5,551	7,640	1,115	8,755
Trout Creek Recreatio	132	14,259	3,142	17,401	10,694	15,105	25,799	11,677	4,976	16,653	34,706	4,471	39,177
Recreation	140	2,450	655	3,105	8,636	13,243	21,879	5,102	2,586	7,688	9,084	977	10,061
Bikeworks	141	680	351	1,031	5,514	7,552	13,066	6,575	2,390	8,965	3,524	491	4,015
Day Camp	145	2,640	709	3,349	5,605	7,374	12,979	6,575	2,390	8,965	7,233	995	8,228
Pizza on the Hill	150	8,704	1,789	10,493	14,835	9,718	24,553	5,365	1,463	6,828	20,530	2,563	23,093
Alder Creek Café	155	6,733	1,201	7,934	14,835	9,718	24,553	7,785	3,317	11,102	16,007	1,774	17,781
Maintenance	160	12,827	1,281	14,108	-	-	-	18,778	5,122	23,900	18,317	1,924	20,241
Facility Administration	165	17,599	534	18,133	-	-	-	13,412	3,658	17,070	5,453	750	6,203
Summer F&B	170	4,060	1,016	5,076	7,664	5,144	12,808	2,682	732	3,414	11,572	1,454	13,026
Snowplay	216	3,411	702	4,113	5,966	6,659	12,625	7,785	3,317	11,102	6,685	974	7,659
Downhill Ski Consld	^CDHS	41,675	9,436	51,111	13,813	11,098	24,911	69,966	36,397	106,363	91,800	13,130	104,930

Pre-Allocations INCOMING
for Service Depts, See Matrix Calc
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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
		286,000	126,400	412,400	208,500	42,000	250,500	789,200	36,400	825,600	640,100	24,800	664,900
Reserve Fund	902	-	-	-	-	-	-	-	-	-	100,830	3,907	104,737
Development Fund	903	-	-	-	-	-	-	-	-	-	188,190	7,291	195,481
Property Fund	904	-	-	-	-	-	-	-	-	-	-	-	-
New Equip Fd	905	-	-	-	-	-	-	-	-	-	5,591	217	5,808
General	005	12,120	36	12,156	105,986	21,348	127,334	158,077	7,289	165,366	119,190	4,618	123,808
Administration	010	2,871	1,802	4,673	-	-	-	8,100	374	8,474	2,945	114	3,059
Communications	015	3,957	2,501	6,458	-	-	-	740	34	774	3,096	120	3,216
ASO	020	4,242	2,853	7,095	6,255	1,260	7,515	4,029	186	4,215	17,848	692	18,540
MIS	025	4,211	2,841	7,052	-	-	-	2,467	114	2,581	2,434	94	2,528
Accounting	030	5,838	3,955	9,793	-	-	-	1,192	55	1,247	3,109	120	3,229
Human Resources	035	-	-	-	9,209	1,855	11,064	452	21	473	1,391	54	1,445
Member Services	040	3,733	2,173	5,906	-	-	-	4,879	225	5,104	1,447	56	1,503
Forestry	050	13,208	5,613	18,821	5,560	1,120	6,680	48,092	2,218	50,310	20,178	782	20,960
Trails	051	2,744	1,266	4,010	-	-	-	4,221	195	4,416	16,400	635	17,035
Marina	060	8,167	3,510	11,677	11,971	2,412	14,383	22,984	1,060	24,044	4,386	170	4,556
Equestrian	080	5,168	2,297	7,465	-	-	-	16,062	741	16,803	2,300	89	2,389
Tennis	090	3,860	1,524	5,384	1,095	221	1,316	32,468	1,497	33,965	1,847	72	1,919
Campground	100	447	198	645	-	-	-	11,005	508	11,513	415	16	431
Cross Country Center	110	19,397	8,010	27,407	13,118	2,643	15,761	32,262	1,488	33,750	7,955	308	8,263
Golf Course Operator	120	8,804	3,602	12,406	1,086	219	1,305	3,289	152	3,441	5,493	213	5,706
Golf Course Maintena	125	10,112	4,652	14,764	-	-	-	3,728	172	3,900	25,299	980	26,279
The Lodge	128	47,184	20,692	67,876	-	-	-	101,062	4,661	105,723	20,767	805	21,572
Aquatics	130	2,265	880	3,145	2,328	469	2,797	129,720	5,983	135,703	1,674	65	1,739
Trout Creek Recreatio	132	27,372	11,936	39,308	8,757	1,764	10,521	86,603	3,994	90,597	9,993	387	10,380
Recreation	140	5,934	2,491	8,425	6,255	1,260	7,515	54,094	2,495	56,589	2,126	82	2,208
Bikeworks	141	1,883	811	2,694	-	-	-	-	-	-	897	35	932
Day Camp	145	5,551	2,278	7,829	9,383	1,890	11,273	4,084	188	4,272	2,139	83	2,222
Pizza on the Hill	150	10,145	4,700	14,845	1,086	219	1,305	19,681	908	20,589	4,676	181	4,857
Alder Creek Café	155	8,167	3,691	11,858	-	-	-	2,960	137	3,097	3,391	131	3,522
Maintenance	160	9,189	5,738	14,927	-	-	-	-	-	-	36,365	1,409	37,774
Facility Administration	165	3,829	2,692	6,521	-	-	-	-	-	-	-	-	-
Summer F&B	170	6,252	2,574	8,826	-	-	-	425	20	445	2,747	106	2,853
Snowplay	216	2,010	909	2,919	8,688	1,750	10,438	-	-	-	1,467	57	1,524
Downhill Ski Consld	^CDHS	47,340	20,175	67,515	17,723	3,570	21,293	36,524	1,685	38,209	23,514	911	24,425