



Tahoe Donner Association

Finance Reports

December 2020

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MEMORANDUM

To: General Manager, Board of Directors, Finance Committee, and Members
Cc: Executive Assistant
From: Tom O'Neil - Controller
Date: January 21, 2021
Re: **December 2020 – Financial Results**



Operating Keynotes

December 2020 proved to be a difficult month financially at our amenities. The state imposed a COVID stay-at-home order which was in effect from December 10th through January 12th. Fortunately, the stay-at-home order did allow for outdoor activities but severely hampered our other operations, particularly Food and Beverage. While we received a modest 26" of snow, it contained enough moisture to get our Cross Country Ski, Downhill Ski, and Snowplay Operations opened before the Christmas holiday. As with other months in 2020, we drastically reduced our staffing levels and payroll expense for the month of December, but it was not enough to offset the gross margin shortfall of \$738k to budget. Our (NORBO) for December was (\$425k) vs a budget of (\$123k) for a variance of (\$302k) which brought our overall YTD (NORBO) to (\$5.6m) for variance of \$519k FAVORABLE to budget.

1. Revenues:

- a. Monthly revenue for December totaled \$1,040,931 vs a budget of \$1,873,000 for a variance/shortfall of \$832k. Access fees were impacted by \$160k due to the implications of COVID but revenues were affected the most in Food and Beverage which missed budgeted revenue by \$356k and in Lessons/Rentals which coincidentally also missed budgeted revenue by \$356k.
- b. Year to Date revenue of \$9.4 million vs. a budget of \$14.1 million represents a YTD budget shortfall of \$4.8 million and a \$5.3 million year over year (YOY) shortfall. Overall gross revenue is under budget by 34% and 36% YOY. On the year, access fees were down \$1.1 million, or 28% to budget and down 36% YOY. Food and beverage revenue was down \$1.9 million, or 53% to budget and 53% YOY. Lessons and rentals across all amenities are down \$1.2 million, or 35% to budget. The only winning revenue category for 2020 was in the "Other" category where the \$1 million in revenue exceeded budget by \$96k. This was driven mainly by ad revenue and transfer fees as the number of TDA homes sold increased from 384 in 2019 to 555 in 2020.

2. Cost of Goods Sold (COGS):

- a. Monthly COGS were scaled down to reduced sales and so Gross Margin missed budgeted dollars by 43% vs. an overall revenue shortfall of 44% on the month.
 - b. YTD the same holds true for COGS being scaled down with decreased sales. Our YTD gross margin is short of budgeted dollars by 32% whereas our YTD revenue shortfall is at 34% YTD.
3. Payroll:
- a. Monthly Payroll including burden expense was \$882k to a budget of \$1.262 million for a savings of \$380k. The reduction to payroll was driven by COVID restrictions at our amenities along with ongoing vacancies and/or reductions in our administrative staff. Of the \$380k savings to budget, HOA administrative departments accounted for \$31k of the savings, DH Ski \$214k, The Lodge \$52k, and Recreation \$30k with other minor savings across other departments.
 - b. YTD Payroll has totaled \$9.1 million vs. a budget of \$12.9 million for a savings to budget of \$3.8 million which has significantly offset our gross margin shortage of \$4.1 on the year.
4. OPEX:
- a. Monthly operating expenses of \$528k fell under the December budget of \$584k. Reduced utility expense due to COVID restrictions saved \$60k here and other staff expenses saved us another \$50k to budget.
 - b. YTD operating expenses of \$5 million landed under budget by \$784k. Admin expenses were under budget by \$409k on the year, utilities were under budget by \$74k, other staff expenses saved \$90k to budget, while supplies and maintenance saved another \$211k to budget.
5. NORBO:
- a. Monthly NORBO finished behind budget by \$302k. The shutdown order-induced top line revenue deficit for this month was too much to overcome by reducing staff.
 - b. YTD NORBO was ahead of budget by \$519k through December. Many here at TDA feel fortunate to be in this position as many local businesses are failing or have failed as a result of COVID. While many of our employees have felt the effect of reduced hours, TDA as a whole has landed ahead of budget and will head into an uncertain 2021 with a better-than-expected result.

Refer to Key Metrics (F-2) for summary information related to month performance. Consolidated Operating Fund P&L (F-15) provides details by line item. Section F07 provides by amenity/department financial performance. All monthly financials and other key financial reports can be referenced at www.tahoedonner.com. **The internal monthly financial statements are unaudited and subject to change. The Association's financial statements are audited for each calendar year annual basis in 1st quarter. The Annual Report is published in the May issue of Tahoe Donner News and online.**

Tahoe Donner Association
 34050-010 Transfer Fee Revenue - Change in Ownership

Month/Year	2020		2019		2018		2017		2016		2015	
	\$Rev	#N Xfrs	\$Rev	#N Xfrs	\$Rev	#N Xfrs	\$Rev	#N Xfrs	\$Rev	#N Xfrs	\$Rev	#N Xfrs
Jan	9,880	24	10,450	26	6,250	16	10,010	26	8,980	23	3,850	14
Feb	11,050	26	5,670	14	11,455	29	6,160	16	7,315	19	3,585	13
Mar	9,350	22	8,900	20	13,430	34	11,935	31	18,480	48	7,655	27
Apr	5,950	14	11,745	29	10,270	26	10,010	26	14,145	37	8,540	30
May	3,825	9	11,745	29	11,850	30	10,780	28	10,395	27	6,840	24
Jun	14,025	33	10,935	27	9,085	23	15,785	41	8,470	22	10,260	36
Jul	44,665	105	12,960	32	20,540	52	15,785	41	8,085	21	7,410	26
Aug	27,200	64	18,225	45	13,430	34	20,020	52	15,400	40	7,410	26
Sep	26,775	63	12,555	31	18,170	46	12,320	32	18,095	47	10,545	37
Oct	32,300	76	17,010	42	20,145	51	17,710	46	17,710	46	11,115	39
Nov	23,375	55	21,465	53	17,380	44	20,020	52	18,480	48	5,700	20
Dec	27,200	64	14,580	36	9,480	24	16,555	43	10,010	26	10,830	38
Total for the Year	\$ 235,595	555	\$ 156,240	384	\$ 161,485	409	\$ 167,090	434	\$ 155,565	404	\$ 93,740	330
Total (Jan-December)	\$ 235,595	555	\$ 156,240	384	\$ 161,485	409	\$ 167,090	434	\$ 155,565	404	\$ 93,740	330

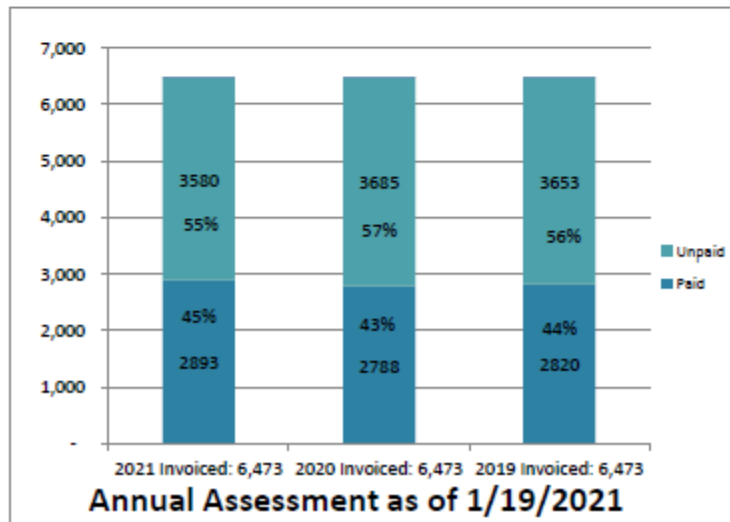
Tahoe Donner Association
Annual Assessment Pace Report

Source: MSDL - Period Sensitive Aged AR

	2021 AA (term 72)				2020 AA (term 71)				2019 AA (term 69)			
	# Units	%	\$AA	\$Total	# Units	%	\$AA	\$Total	# Units	%	\$AA	\$Total
Invoiced: 11/15/201X	6,473	100%	\$ 2,241	\$ 14,505,993	6,473	100%	\$ 2,065	\$ 13,366,745	6,473	100%	\$ 1,965	\$ 12,719,445
Payments Rcvd as of: 11/30/201X	(486)	-7.5%	\$ 2,241	\$ (1,088,873)	(423)	-6.5%	\$ 2,065	\$ (873,711)	(492)	-7.6%	\$ 1,965	\$ (967,143)
Balance as of: 11/30/201X	5,987	92.5%	\$ 2,241	\$ 13,417,120	6,050	93.5%	\$ 2,065	\$ 12,493,034	5,981	92.4%	\$ 1,965	\$ 11,752,302
Payments Rcvd as of: 12/9/201x	(743)	-11.5%	\$ 2,241	\$ (1,665,433)	(620)	-9.6%	\$ 2,065	\$ (1,280,924)	(488)	-7.5%	\$ 1,965	\$ (958,733)
Balance as of: 12/9/201x	5,244	81.0%	\$ 2,241	\$ 11,751,687	5,430	83.9%	\$ 2,065	\$ 11,212,110	5,493	84.9%	\$ 1,965	\$ 10,793,569
Payments Rcvd as of: 12/17/201x	(303)	-4.7%	\$ 2,241	\$ (678,879)	(418)	-6.5%	\$ 2,065	\$ (863,970)	(524)	-8.1%	\$ 1,965	\$ (1,028,922)
Balance as of: 12/17/201x	4,941	76.3%	\$ 2,241	\$ 11,072,808	5,011	77.4%	\$ 2,065	\$ 10,348,140	4,969	76.8%	\$ 1,965	\$ 9,764,647
Payments Rcvd as of: 12/31/201x	(527)	-8.1%	\$ 2,241	\$ (1,180,108)	(361)	-5.6%	\$ 2,065	\$ (746,206)	(353)	-5.5%	\$ 1,965	\$ (693,699)
Balance as of: 12/31/201x	4,414	68.2%	\$ 2,241	\$ 9,892,700	4,650	71.8%	\$ 2,065	\$ 9,601,934	4,616	71.3%	\$ 1,965	\$ 9,070,948
Payments Rcvd as of: 01/08/201x	(420)	-6.5%	\$ 2,241	\$ (940,132)	(517)	-8.0%	\$ 2,065	\$ (1,067,222)	(396)	-6.1%	\$ 1,965	\$ (777,276)
Balance as of: 01/08/201x	3,995	61.7%	\$ 2,241	\$ 8,952,568	4,133	63.9%	\$ 2,065	\$ 8,534,712	4,221	65.2%	\$ 1,965	\$ 8,293,672
Payments Rcvd as of: 1/19/202X	(414)	-6.4%	\$ 2,241	\$ (928,859)	(448)	-6.9%	\$ 2,065	\$ (924,445)	(567)	-8.8%	\$ 1,965	\$ (1,114,582)
Balance as of: 1/19/202X	3,580	55.3%	\$ 2,065	\$ 8,023,709	3,685	56.9%	\$ 2,065	\$ 7,610,267	3,653	56.4%	\$ 1,965	\$ 7,179,090
Payments Received Total:	(2,893)	-45%	\$ 2,241	\$ (6,482,284)	(2,788)	-43%	\$ 2,065	\$ (5,756,478)	(2,820)	-44%	\$ 1,965	\$ (5,540,355)

Variance (Qty/\$) 2021 vs 2020:	105	\$ 176	725,806
%Variance 2021 vs 2020:	3.76%	8.52%	12.61%
Variance (Qty/\$) 2021 vs 2019:	73	\$ 276	941,929
%Variance 2021 vs 2019:	2.59%	14.05%	17.00%

	Annual Assessment as of 1/19/202x		
	2021	2020	2019
Paid	2,893	2,788	2,820
Unpaid	3,580	3,685	3,653
Invoiced	6,473	6,473	6,473
	55%	57%	56%
	45%	43%	44%



Tahoe Donner Association
Net Operating Results Before Overhead (NORBO) Variances Report (operating revenue - operating costs = NORBO)

Year to Date December 2020

Operating Revenue excludes Annual Assessment | All amounts are variances to Budget | Favorable (Unfavorable)

Department	January	February	March	April	May	June	July	August	September	October	November	December	Year to Date
TDA ALL	\$ 122,050	\$ 189,136	\$ (336,127)	\$ 112,610	\$ 196,496	\$ 104,145	\$ (304,717)	\$ 19,684	\$ 196,300	\$ 262,379	\$ 80,532	\$ (123,448)	\$ 519,041
Downhill Ski	118,915	164,841	(398,852)	(137,204)	60,166	60,652	41,660	40,195	58,143	42,109	103,665	(282,390)	(128,100)
XC Ski	85,472	84,088	(98,330)	(9,741)	26,072	27,638	34,915	26,422	25,160	29,266	45,423	85,533	361,917
Snowplay	7,938	(35,884)	(38,980)	3,017	3,856	4,164	4,409	5,622	4,980	(192)	11,319	18,271	(11,478)
Golf Operations	11,602	10,704	12,557	13,674	7,902	11,052	14,595	22,616	21,834	21,478	11,214	12,505	171,734
Golf Maintenance	10,434	4,394	20,630	33,057	18,440	12,708	(16,204)	(14,681)	(40,314)	(20,342)	988	5,970	15,079
Marina	11,596	11,147	14,496	15,585	18,470	(11,986)	(70,706)	(32,400)	9,516	10,904	13,842	13,468	3,934
Tennis	7,787	7,452	6,775	8,106	14,955	14,695	37,202	19,263	20,899	19,966	7,976	7,186	172,260
Equestrian	4,132	6,749	8,052	10,850	20,616	2,618	(36,453)	(20,360)	13,438	22,757	7,393	4,883	44,677
Campground	3,028	3,169	3,269	3,350	3,233	4,903	7,948	13,861	7,741	4,226	2,532	3,094	60,355
Bikeworks	2,935	2,769	4,519	5,039	9,734	(26)	11,128	3,323	6,781	3,430	2,837	(1,157)	51,313
Trails	1,151	3,907	7,501	12,422	17,838	13,858	20,644	11,887	7,346	22,043	4,989	7,670	131,255
Trout Creek	26,748	32,212	24,401	58,111	(73,039)	(42,234)	(56,021)	6,396	18,149	26,677	27,249	27,768	76,417
Aquatics	18,839	17,496	19,139	24,345	12,739	25,803	899	(8,805)	(1,973)	(4,575)	1,399	3,157	108,463
Day Camp	5,796	5,489	5,248	4,124	15,263	27,694	(74,080)	1,905	7,924	8,531	4,500	5,833	18,227
Recreation	10,677	10,148	10,614	13,466	17,286	23,616	(42,106)	22,940	17,437	15,638	15,027	13,407	128,150
The Lodge	10,274	5,373	(12,775)	23,849	34,011	(8,768)	(36,195)	2,624	46,038	44,019	31,828	(28,168)	112,109
Summer F&B	4,450	4,188	3,969	4,518	12,730	18,162	5,846	13,501	12,634	16,132	135	2,684	98,949
Pizza on the Hill	10,390	9,550	9,241	11,483	19,297	4,676	(14,433)	(1,547)	19,294	11,795	9,899	10,753	100,398
Alder Creek Café	(1,593)	(9,501)	(17,026)	14,896	8,892	(13,677)	(9,854)	(13,216)	10,513	19,789	13,042	(18,186)	(15,921)
General	110,132	128,696	88,314	98,454	120,765	146,297	133,525	127,968	114,374	154,451	119,692	324,741	1,667,409
Administration	(29,457)	(22,509)	173,183	(14,186)	(23,307)	(24,508)	(47,793)	(48,594)	(56,705)	(56,520)	(51,966)	(56,865)	(259,226)
Communications	(37,928)	(35,880)	(30,230)	(22,313)	(30,564)	(33,596)	(37,477)	(31,305)	(23,070)	(31,533)	(35,147)	(15,240)	(364,283)
ASO	13,839	19,192	32,959	30,582	29,024	33,356	50,386	53,414	44,919	46,448	16,485	62,381	432,984
Info Tech	(57,160)	(52,005)	(44,254)	(36,206)	(47,324)	(51,630)	(50,346)	(49,958)	(49,680)	(61,207)	(50,184)	(55,117)	(605,072)
Accounting	(79,182)	(78,438)	(58,890)	(37,547)	(31,740)	(56,289)	(57,351)	(49,804)	(68,579)	(74,413)	(45,280)	(51,355)	(688,869)
Human Resources	(27,006)	(25,838)	(24,793)	(21,774)	(18,332)	(23,111)	(20,062)	(27,639)	(36,106)	(31,644)	(39,977)	(34,561)	(330,843)
Member Services	(22,718)	(19,418)	(14,300)	996	(11,009)	(19,372)	(20,139)	(18,192)	(19,754)	(19,824)	(19,108)	(24,520)	(207,358)
Forestry	5,622	19,515	19,946	39,949	25,751	34,547	8,822	39,899	105,527	124,679	(55,675)	(91,640)	276,945
Risk/Facility Admin	(37,860)	(32,016)	(21,652)	(13,689)	(33,292)	(29,206)	(31,695)	(27,097)	(25,931)	(28,436)	(22,756)	(35,360)	(338,989)
Maintenance	(66,803)	(50,453)	(40,859)	(24,603)	(31,937)	(47,891)	(55,782)	(48,550)	(54,238)	(53,273)	(50,810)	(38,193)	(563,393)

Tahoe Donner Association
Operating Revenue Variances Report

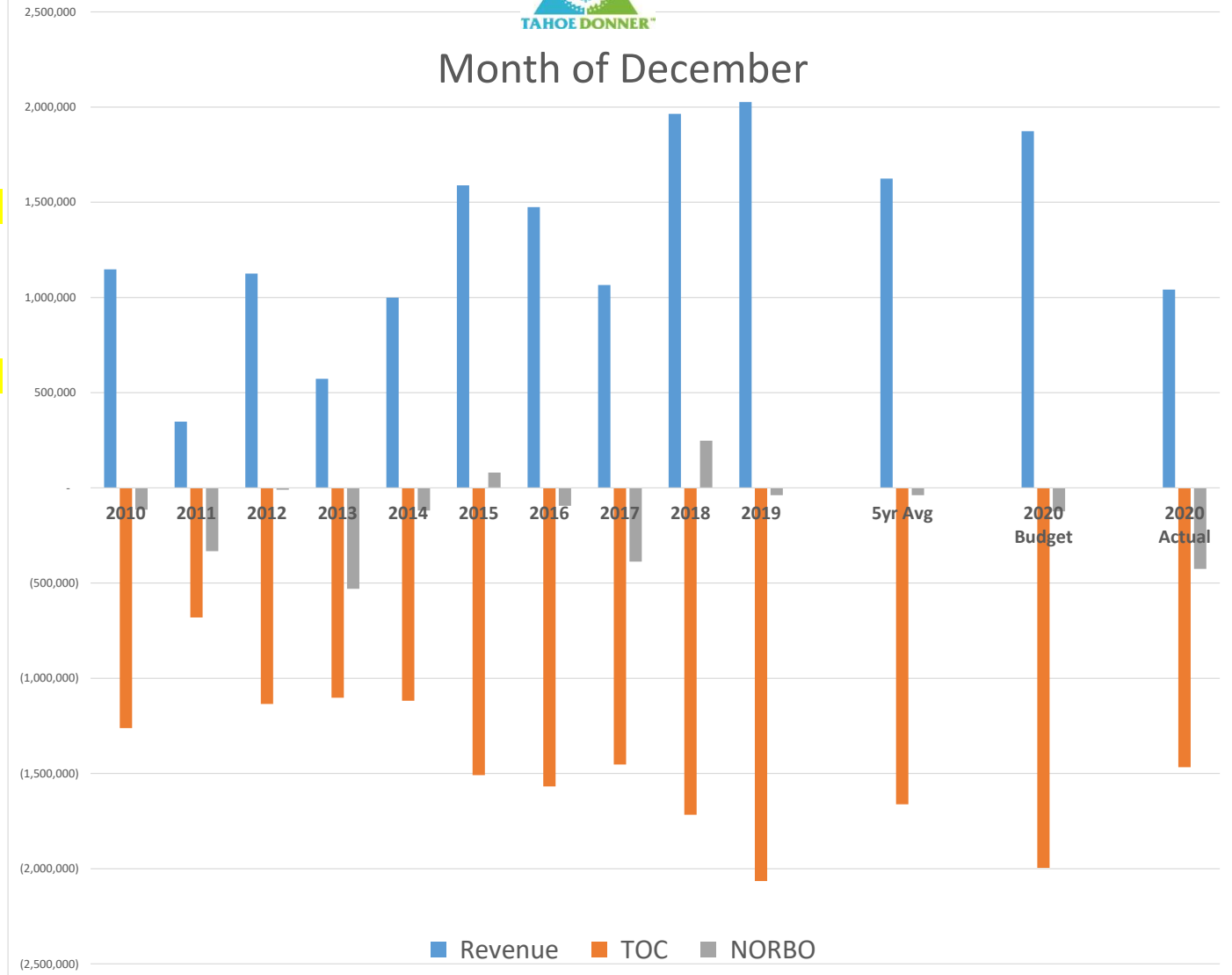
Year to Date December 2020

Operating Revenue excludes Annual Assessment | All amounts are variances to Budget | Favorable (Unfavorable)

Department	January	February	March	April	May	June	July	August	September	October	November	December	Year to Date
TDA ALL	\$ 172,475	\$ 145,946	\$ (1,020,054)	\$ (615,120)	\$ (326,215)	\$ (559,847)	\$ (1,127,481)	\$ (493,707)	\$ (58,007)	\$ 31,366	\$ (76,378)	\$ (831,861)	\$ (4,758,882)
Downhill Ski	108,607	138,089	(598,084)	(347,541)	-	-	200	2,455	766	-	-	(654,646)	(1,350,153)
XC Ski	75,550	73,055	(171,035)	(73,073)	-	-	-	-	(231)	-	6,875	70,058	(18,801)
Snowplay	(3,811)	(61,117)	(60,449)	(8,862)	-	-	-	-	-	-	(2,400)	(6,340)	(142,979)
Golf	-	-	-	-	(2,100)	2,354	10,082	18,046	14,766	13,438	-	32	56,618
Marina	-	20	-	-	(14,997)	(56,213)	(155,333)	(88,733)	(12,124)	(6,331)	157	108	(333,445)
Tennis	-	-	-	-	(8,280)	9,039	48,020	21,044	14,538	23,763	-	-	108,123
Equestrian	-	-	-	1,617	-	(29,827)	(89,209)	(58,964)	(5,706)	6,738	39	(0)	(175,311)
Campground	-	-	-	-	(1,600)	(58)	8,951	11,611	3,900	-	1,083	-	23,887
Bikeworks	-	-	-	-	38,691	(8,246)	2,424	(865)	(1,260)	2,433	-	-	33,177
Trails	-	-	-	-	-	435	(625)	(563)	(130)	10	-	-	(873)
Trout Creek	(14,765)	4,487	(22,054)	(22,638)	(158,600)	(114,444)	(118,105)	(51,820)	(29,852)	(20,662)	(27,487)	(37,871)	(613,812)
Aquatics	-	-	-	-	(18,000)	(29,340)	(60,300)	(42,505)	(21,773)	(18,000)	(15,000)	(15,000)	(219,918)
Day Camp	-	-	50	-	-	(54,558)	(188,644)	(47,314)	-	-	-	-	(290,466)
Recreation	-	-	-	-	-	(3,800)	(158,400)	(7,200)	(1,000)	(19,000)	(600)	(44)	(190,044)
The Lodge	(3,415)	(5,493)	(122,998)	(137,990)	(74,926)	(153,680)	(217,257)	(85,860)	(5,381)	1,194	(60,443)	(174,361)	(1,040,612)
Summer F&B	-	-	-	-	(1,900)	(13,500)	(66,378)	(46,912)	(18,846)	(2,800)	-	-	(150,336)
Pizza on the Hill	-	-	-	-	(11,000)	(67,500)	(143,000)	(105,000)	(8,500)	-	-	-	(335,000)
Alder Creek Café	10,421	(14,949)	(55,111)	(25,026)	(23,000)	(51,312)	(34,804)	(47,179)	(20,366)	(7,297)	(16,407)	(88,906)	(373,936)
Administration	(4,975)	175	3,138	(4,751)	(19,990)	11,125	2,560	(3,691)	(2,601)	(3,330)	(2,498)	(885)	(25,725)
Communications	942	4,549	904	(162)	(20,455)	79	-	(1,460)	7,688	5,470	5,187	27,271	30,013
ASO	3,723	4,841	8,188	(3,551)	(7,546)	2,215	19,084	25,660	19,215	28,044	5,322	45,097	150,292
Accounting	(73)	(68)	(242)	(297)	(200)	(500)	(900)	(800)	(498)	(497)	(200)	(400)	(4,675)
Member Services	(223)	(544)	(345)	9,270	(340)	(4,844)	(4,464)	(4,471)	(3,161)	(512)	(836)	(1,810)	(12,278)
Forestry	496	2,900	(2,018)	(2,115)	(1,972)	2,727	18,617	20,815	12,549	28,705	30,831	5,838	117,373



Month of December



Month of December

	Revenue	TOC	NORBO
2010	1,147,464	(1,262,000)	(114,536)
2011	348,233	(680,562)	(332,328)
2012	1,125,263	(1,135,119)	(9,856)
2013	572,800	(1,102,539)	(529,739)
2014	999,022	(1,117,700)	(118,677)
2015	1,588,866	(1,508,792)	80,074
2016	1,474,386	(1,568,154)	(93,768)
2017	1,065,670	(1,452,600)	(386,931)
2018	1,964,838	(1,716,691)	248,147
2019	2,026,681	(2,065,201)	(38,520)
5yr Avg	1,624,088	(1,662,288)	(38,200)
2020 Budget	1,873,000	(1,996,000)	(123,000)
2020 Actual	1,041,434	(1,466,865)	(425,431)
Var to Bdg	(831,566) -44%	529,135 27%	(302,431) -246%
Var to PY	(985,248) -49%	598,336 29%	(386,911) -1004%

Variance FlowThru
vs Bdg 36%
vs PY 39%

PY Records
New Record(s) if applicable

**Tahoe Donner Association
Visitation Report
December 2020**

Month							Department	Year to Date							ANNUAL BUDGET
Actual	Budget	Prior Yr	Variance to Budget		Variance to PriorYr			Actual	Budget	Prior Yr	Variance to Budget		Variance to PriorYr		
			Amount	Pctg	Amount	Pctg				Amount	Pctg	Amount	Pctg		
2,693	8,750	10,499	(6,057)	-69%	(7,806)	-74%	Private Amenities	129,767	212,600	204,648	(82,833)	-39%	(74,881)	-37%	212,600
2,693	8,350	10,499	(5,657)	-68%	(7,806)	-74%	Trout Creek Rec Ctr	66,627	143,000	136,715	(76,373)	-53%	(70,088)	-51%	143,000
-	-	-	-	0%	-	0%	NW Pool	-	4,100	3,983	(4,100)	-100%	(3,983)	-100%	4,100
-	-	-	-	0%	-	0%	Beach Club Marina	44,077	40,800	36,614	3,277	8%	7,463	20%	40,800
-	-	-	-	0%	-	0%	Tennis Center	19,063	19,900	22,931	(837)	-4%	(3,868)	-17%	19,900
-	400	-	(400)	-100%	-	0%	Day Camps	-	4,800	4,405	(4,800)	-100%	(4,405)	-100%	4,800
20,801	28,170	32,724	(7,369)	-26%	(11,923)	-36%	Public Amenities	137,780	233,700	246,042	(95,920)	-41%	(108,262)	-44%	233,700
5,130	9,000	10,041	(3,870)	-43%	(4,911)	-49%	DH Ski - Total Skier Visits	34,191	45,000	46,608	(10,809)	-24%	(12,417)	-27%	45,000
10,701	4,500	9,548	6,201	138%	1,153	12%	XC Ski - Total Skier Visits	37,185	27,000	38,948	10,185	38%	(1,763)	-5%	27,000
3,163	3,495	3,490	(332)	-9%	(327)	-9%	Snowplay - Total Tubers	8,852	16,000	13,500	(7,148)	-45%	(4,648)	-34%	16,000
-	-	-	-	0%	-	0%	Golf Rounds	-	-	12,775	-	0%	(12,775)	-100%	-
-	-	-	-	0%	-	0%	Campground Campers	2,599	2,100	2,202	499	24%	397	18%	2,100
-	-	-	-	0%	-	0%	Equestrian Visitors	3,585	5,500	4,295	(1,915)	-35%	(710)	-17%	5,500
-	-	-	-	0%	-	0%	Bikeworks Rentals	4,016	2,500	2,479	1,516	61%	1,537	62%	2,500
-	-	-	-	0%	-	0%	Trails Access Tickets	-	-	-	-	0%	-	0%	-
1,141	4,645	3,937	(3,504)	-75%	(2,796)	-71%	The Lodge Covers	24,195	52,000	47,274	(27,805)	-53%	(23,079)	-49%	52,000
-	-	-	-	0%	-	0%	Summer Food and Bev	350	10,600	13,619	(10,250)	-97%	(13,269)	-97%	10,600
-	-	-	-	0%	-	0%	Pizza on the Hill Covers	-	24,000	24,069	(24,000)	-100%	(24,069)	-100%	24,000
666	6,530	5,708	(5,864)	-90%	(5,042)	-88%	Alder Creek Café Covers	22,807	49,000	40,273	(26,193)	-53%	(17,466)	-43%	49,000
23,494	36,920	43,223	(13,426)	-36%	(19,729)	-46%	Amenities Total	267,547	446,300	450,690	(178,753)	-40%	(183,143)	-41%	446,300
-	-	11	-	0%	(11)	-100%	HOA & Amenities Support Services	7,437	6,473	7,389	964	15%	48	1%	6,473
-	-	-	-	0%	-	0%	General - # of Assessments	6,473	6,473	6,473	-	0%	-	0%	6,473
-	-	-	-	0%	-	0%	Administration	-	-	-	-	0%	-	0%	-
-	-	-	-	0%	-	0%	Communications	-	-	-	-	0%	-	0%	-
-	-	-	-	0%	-	0%	Information Tech	-	-	-	-	0%	-	0%	-
-	-	-	-	0%	-	0%	Accounting	-	-	-	-	0%	-	0%	-
-	-	-	-	0%	-	0%	Human Resources	-	-	-	-	0%	-	0%	-
-	-	11	-	0%	(11)	-100%	STR Registrants (916 @ 12/31/2019)	964	-	916	964	0%	48	5%	-
-	-	-	-	0%	-	0%	Member Services	-	-	-	-	0%	-	0%	-
-	-	-	-	0%	-	0%	Risk & Facility Admin	-	-	-	-	0%	-	0%	-
-	-	-	-	0%	-	0%	Forestry	-	-	-	-	0%	-	0%	-
-	-	-	-	0%	-	0%	Maintenance	-	-	-	-	0%	-	0%	-

Tahoe Donner Association
Consolidated Statement of Revenues, Expenses and Changes in Members' Equity
For the twelve months ending December 2020

See next page for same information presented differently.

	Actual	Budget	Prior Yr	Variance to Budget		Variance to Prior Yr	
				Amount	Pctg	Amount	Pctg
Operating Fund							
Operating Revenue	\$ 9,381,413	\$ 14,140,000	\$ 14,695,518	\$ (4,758,587)	-34%	\$ (5,314,105)	-36%
Operating Costs	(14,752,372)	(20,030,000)	(19,591,402)	5,277,628	26%	4,839,031	25%
Net Operating Result	(5,370,959)	(5,890,000)	(4,895,885)	519,041	9%	(475,074)	-10%
Assessment Revenue	5,889,745	5,890,000	5,696,445	(255)	0%	193,300	3%
Members Equity Transfer	-	-	(1,000,000)	-	0%	1,000,000	-100%
Change in Members' Equity	\$ 518,786	\$ -	\$ (199,440)	\$ 518,786	NA	\$ 718,226	360%
Replacement Reserve Fund							
Investment Income	\$ 178,967	\$ 244,000	\$ 219,493	\$ (65,033)	-27%	\$ (40,526)	-18%
Expenditures - Capital	(3,800,162)	(5,966,000)	(2,422,048)	2,165,838	36%	(1,378,113)	-57%
Expenditures - Expense	(955,616)	(1,022,000)	(987,862)	66,384	6%	32,246	3%
Fund Expenses (allocated OH new 2019)	(125,346)	(114,000)	(110,252)	(11,346)	-10%	(15,093)	-14%
Assets Sale Proceeds	44,383	30,000	66,533	14,383	48%	(22,149)	-33%
Net Result	(4,657,773)	(6,828,000)	(3,234,137)	2,170,227	32%	(1,423,635)	-44%
Assessment Revenue	4,985,000	4,985,000	4,661,000	-	0%	324,000	7%
Members Equity Transfer	-	-	1,000,000	-	0%	(1,000,000)	-100%
Change in Members' Equity	\$ 327,227	\$ (1,843,000)	\$ 2,426,863	\$ 2,170,227	-118%	\$ (2,099,635)	-87%
Development Fund							
Investment Income	\$ 105,885	\$ 130,000	\$ 160,459	\$ (24,116)	-19%	\$ (54,575)	-34%
Expenditures - Capital	(425,968)	(3,089,000)	(720,030)	2,663,032	86%	294,062	41%
Expenditures - Expense	-	-	(11,859)	-	0%	11,859	100%
Fund Expenses (alloacted OH new 2019)	(134,500)	(137,000)	(114,109)	2,500	2%	(20,392)	-18%
Net Result	(454,584)	(3,096,000)	(685,539)	2,641,416	85%	230,955	34%
Assessment Revenue	2,298,000	2,298,000	2,168,000	-	0%	130,000	6%
Change in Members' Equity	\$ 1,843,416	\$ (798,000)	\$ 1,482,461	\$ 2,641,416	-331%	\$ 360,955	24%
New Equipment Fund							
Investment Income	\$ 2,642	\$ 5,000	\$ 6,813	\$ (2,358)	-47%	\$ (4,171)	-61%
Expenditures - Capital	(49,442)	(80,000)	(105,557)	30,558	38%	56,115	53%
Expenditures - Expense	-	-	-	-	0%	-	0%
Net Result	(46,800)	(75,000)	(98,744)	28,200	38%	51,944	53%
Assessment Revenue	194,000	194,000	194,000	-	0%	-	0%
Change in Members' Equity	\$ 147,200	\$ 119,000	\$ 95,256	\$ 28,200	24%	\$ 51,944	55%
Property Fund							
Expenditures - Capital (increase ME in Fund)	\$ 4,275,571	\$ 9,135,000	\$ 3,247,636	\$ (4,859,429)	-53%	\$ 1,027,936	32%
Depreciation Expense / Chg in ME for Fund	(3,499,994)	(3,500,000)	(3,440,155)	6	0%	(59,839)	-2%
Book Gain (Loss) on Asset Disposals	-	-	(30,927)	-	0%	30,927	100%
Change in Members' Equity	\$ 775,577	\$ 5,635,000	\$ (223,447)	\$ (4,859,423)	-86%	\$ 999,024	-447%
Consolidated Change in Members' Equity	\$ 3,612,208	\$ 3,113,000	\$ 3,581,694	\$ 499,208	16%	\$ 30,514	1%

Tahoe Donner Association
Consolidated Statement of Revenues, Expenses and Changes in Members' Equity
December 2020

See prior page for same information presented differently.

	Actual	Budget	Prior Yr	Variance to Budget		Variance to Prior Yr		
				Amount	Pctg	Amount	Pctg	
Operating Fund								
Operating Revenue	\$ 1,041,434	\$ 1,873,000	\$ 2,026,681	\$ (831,566)	-44%	\$ (985,248)	-49%	
Operating Costs	(1,269,865)	(1,978,000)	(2,073,687)	708,135	36%	803,822	39%	
Net Operating Result	<u>(228,431)</u>	<u>(105,000)</u>	<u>(47,006)</u>	<u>(123,431)</u>	<u>-118%</u>	<u>(181,426)</u>	<u>-386%</u>	
Replacement Reserve Fund								
Investment Income	7,924	20,337	(41,986)	(12,413)	-61%	49,910	-119%	
Expenditures - Expense	(186,798)	(85,166)	(40,364)	(101,632)	-119%	(146,434)	-363%	
Fund Expenses (allocated OH new 2019)	(80,322)	(13,023)	(18,376)	(67,299)	-517%	(61,946)	-337%	
Assets Sale Proceeds	9,929	2,500	21,390	7,429	297%	(11,460)	-54%	
Net Result	<u>(249,268)</u>	<u>(75,352)</u>	<u>(79,337)</u>	<u>(173,916)</u>	<u>-231%</u>	<u>(169,931)</u>	<u>-214%</u>	
Development Fund								
Investment Income	4,069	10,834	5,007	(6,765)	-62%	(938)	-19%	
Expenditures - Expense	-	-	(1,550)	-	0%	1,550	100%	
Fund Expenses (allocated OH new 2019)	(120,834)	(13,811)	7,270	(107,023)	-775%	(128,104)	1762%	
Net Result	<u>(116,765)</u>	<u>(2,977)</u>	<u>10,727</u>	<u>(113,788)</u>	<u>-3822%</u>	<u>(127,492)</u>	<u>-1189%</u>	
New Equipment Fund								
Investment Income	2	416	286	(414)	-99%	(284)	-99%	
Expenditures - Expense	-	-	-	-	0%	-	0%	
Fund Expenses	-	-	(604)	-	0%	604	100%	
Net Result	<u>2</u>	<u>416</u>	<u>(318)</u>	<u>(414)</u>	<u>-99%</u>	<u>320</u>	<u>-101%</u>	
Property Fund								
Depreciation Expense	(291,666)	(291,666)	(415,155)	-	0%	123,489	30%	
Book Gain (Loss) on Asset Disposals	-	-	(30,927)	-	0%	30,927	100%	
Net Result, Before Assessment Revenue	\$ (886,129)	\$ (474,579)	\$ (562,016)	\$ (411,550)	87%	\$ (324,112)	58%	
Assessment Revenue	568,234	105,000	292,445	463,234	-441%	275,789	94%	
Consolidated Change in Members' Equity	\$ (317,895)	\$ (369,579)	\$ (269,571)	\$ 51,684	14%	\$ (48,323)	18%	
Capital Funds - Capital Expenditures (cash asset to capital asset, no change in Consolidated Members' Equity.....re-investing in the Association)								
Replacement Reserve Fund	(62,131)	(497,166)	(262,056)	435,035	88%	199,925	76%	
Development Fund	(47,576)	(257,416)	(145,176)	209,840	82%	97,600	67%	
New Equipment Fund	(3,784)	(6,666)	2,745	2,882	43%	(6,529)	238%	
Total Capital Expenditures	<u>\$ (113,491)</u>	<u>\$ (761,248)</u>	<u>\$ (404,487)</u>	<u>\$ 647,757</u>	<u>85%</u>	<u>\$ 290,996</u>	<u>72%</u>	
Members Equity Transfers:								
From - Operating Fund	-	-	-	-		-		
To - Replacement Reserve Fund	-	-	-	-		-		
To - Development Fund	-	-	-	-		-		



Tahoe Donner Association
Operating Fund - Consolidated P&L by Component
for the month of December 2020



Total Operating Fund - Month							Component	Amenities - Month				Homeowners Association - Month					
Actual	Budget	Prior Yr	Variance to Budget		Variance to PriorYr		Actual	Variance to Budget		Variance to PriorYr		Actual	Variance to Budget		Variance to PriorYr		
			Amount	Pctg	Amount	Pctg		Amount	Pctg	Amount	Pctg		Amount	Pctg	Amount	Pctg	
\$ 1,041,434	\$ 1,873,000	\$ 2,026,681	\$ (831,566)	-44%	\$ (985,248)	-49%	Revenue	\$ 922,978	\$ (906,972)	-50%	\$ (1,049,101)	-53%	\$ 118,456	\$ 75,406	175%	\$ 63,853	117%
78,082	79,000	118,995	(918)	-1%	(40,913)	-34%	Recreation Fee	78,082	(918)	-1%	(40,913)	-34%	-	-	0%	-	0%
533,456	693,700	800,300	(160,244)	-23%	(266,844)	-33%	Access & Use Fees	533,161	(160,539)	-23%	(267,139)	-33%	295	295	0%	295	0%
63,556	419,950	366,996	(356,394)	-85%	(303,441)	-83%	Food and Beverage	63,556	(356,394)	-85%	(303,742)	-83%	-	-	0%	302	-100%
51,396	63,100	95,143	(11,704)	-19%	(43,747)	-46%	Retail Product	51,344	(10,456)	-17%	(36,098)	-41%	51	(1,249)	-96%	(7,650)	-99%
189,206	545,500	562,040	(356,294)	-65%	(372,834)	-66%	Lessons & Rentals	189,206	(356,294)	-65%	(372,834)	-66%	-	-	0%	-	0%
125,739	71,750	83,207	53,989	75%	42,532	51%	Other	7,629	(22,371)	-75%	(28,375)	-79%	118,109	76,359	183%	70,907	150%
(55,746)	(150,000)	(159,378)	94,254	63%	103,632	65%	Cost of Goods Sold	(55,746)	94,254	63%	103,632	65%	-	-	0%	-	0%
(696,342)	(995,750)	(1,102,304)	299,408	30%	405,962	37%	Payroll Direct	(384,281)	283,265	42%	206,161	35%	(312,061)	16,143	5%	199,801	39%
(185,720)	(266,337)	(219,685)	80,617	30%	33,965	15%	Payroll Burden	(97,215)	65,849	40%	38,188	28%	(88,505)	14,768	14%	(4,223)	-5%
(882,062)	(1,262,087)	(1,321,989)	380,025	30%	439,927	33%	Payroll Total	(481,496)	349,114	42%	244,349	34%	(400,566)	30,911	7%	195,578	33%
(332,075)	(565,913)	(592,321)	233,838	41%	260,246	44%	Expenses	(312,625)	355,884	53%	101,905	25%	(19,450)	(122,046)	119%	158,341	89%
(23,328)	(72,689)	(67,477)	49,361	68%	44,150	65%	Personnel Costs	(9,562)	32,847	77%	29,134	75%	(13,765)	16,515	55%	15,016	52%
(111,235)	(141,275)	(94,131)	30,040	21%	(17,104)	-18%	Utilities	(93,725)	29,150	24%	(16,899)	-22%	(17,510)	890	5%	(205)	-1%
(11,270)	(14,245)	(25,668)	2,975	21%	14,399	56%	Fuel Costs	(12,690)	(3,165)	-33%	7,702	38%	1,421	6,141	130%	6,697	127%
(147,655)	(92,914)	(100,806)	(54,741)	-59%	(46,849)	-46%	Supplies	(49,853)	24,311	33%	29,843	37%	(97,802)	(79,052)	-422%	(76,692)	-363%
(63,917)	(67,932)	(83,697)	4,015	6%	19,780	24%	Repairs & Maintenance	(47,183)	(1,713)	-4%	3,875	8%	(16,735)	5,727	25%	15,905	49%
(88,628)	(200)	3,087	(88,428)	#####	(91,715)	2971%	Forestry Land Maint	-	-	0%	96	100%	(88,628)	(88,428)	#####	(91,811)	2884%
(104,364)	(77,030)	(76,114)	(27,334)	-35%	(28,250)	-37%	Insurance	(50,880)	-	0%	(2,266)	-5%	(53,484)	(27,334)	-105%	(25,984)	-94%
(14,555)	(28,300)	(21,788)	13,745	49%	7,233	33%	Taxes-Property&Income	(16,664)	1,836	10%	(16,664)	0%	2,109	11,909	122%	23,897	110%
(38,233)	(39,160)	(50,437)	927	2%	12,204	24%	Credit Card Fees	(36,963)	1,438	4%	12,391	25%	(1,271)	(511)	-67%	(187)	-17%
(13,949)	(8,183)	(12,007)	(5,766)	-70%	(1,942)	-16%	Licenses Permits Fees	(2,817)	561	17%	(478)	-20%	(11,132)	(6,327)	-132%	(1,464)	-15%
88,059	(41,985)	(54,796)	130,044	310%	142,855	261%	All other expenses	7,713	12,783	252%	(525)	6%	80,347	117,262	318%	143,380	227%
197,000	18,000	(8,486)	179,000	-994%	205,486	2422%	Allocated Overhead	-	257,838	100%	55,697	100%	197,000	(78,838)	29%	149,789	-317%
\$ (228,448)	\$ (105,000)	\$ (47,006)	\$ (123,448)	118%	\$ (181,443)	386%	Net Operating Result	\$ 73,111	\$ (107,720)	-60%	\$ (599,215)	-89%	\$ (301,560)	\$ (15,729)	-6%	\$ 417,772	-58%
(1,269,882)	(1,978,000)	(2,073,687)	708,118	36%	803,805	39%	Total Operating Costs	(849,867)	799,252	48%	449,886	35%	(420,016)	(91,135)	-28%	353,919	46%
568,234	105,000	292,445	463,234	441%	275,789	94%	Assessment Revenue					568,234	463,234	441%	275,789	94%	
-	-	-	-	0%	-	0%	Replacement Reserve Fund					-	-	0%	-	0%	
-	-	-	-	0%	-	0%	Development Fund					-	-	0%	-	0%	
-	-	-	-	0%	-	0%	New Equipment Fund					-	-	0%	-	0%	
568,234	105,000	292,445	463,234	441%	275,789	94%	Net, Operating Fund Portion					568,234	463,234	441%	275,789	94%	
\$ 339,786	\$ -	\$ 245,439	\$ 339,786	NA	\$ 94,346	-38%	Net Result	\$ 73,111	\$ (107,720)	-60%	\$ (599,215)	-89%	\$ 266,674	\$ 447,505	-247%	\$ 693,561	-162%



Tahoe Donner Association
Operating Fund - Consolidated P&L by Component
 For the twelve months ending December 2020



Total Operating Fund						Component	Amenities					Homeowners Association					
Actual	Budget	Prior Yr	Variance to Budget		Variance to PriorYr		Component	Actual	Variance to Budget		Variance to PriorYr		Actual	Variance to Budget		Variance to PriorYr	
			Amount	Pctg	Amount	Pctg			Amount	Pctg	Amount	Pctg		Amount	Pctg	Amount	Pctg
\$ 9,381,413	\$ 14,140,000	\$ 14,695,518	\$ (4,758,587)	-34%	\$ (5,314,105)	-36%	Revenue	\$ 8,407,118	\$ (5,013,882)	-37%	\$ (5,492,294)	-40%	\$ 974,295	\$ 255,295	36%	\$ 178,189	22%
948,862	1,270,000	1,180,445	(321,138)	-25%	(231,583)	-20%	Recreation Fee	948,862	(321,138)	-25%	(231,583)	-20%	-	-	0%	-	0%
2,957,782	3,972,150	4,508,852	(1,014,368)	-26%	(1,551,071)	-34%	Access & Use Fees	2,957,487	(1,014,663)	-26%	(1,551,365)	-34%	295	295	0%	295	0%
1,982,121	4,208,050	4,192,381	(2,225,929)	-53%	(2,210,260)	-53%	Food and Beverage	1,982,121	(2,230,329)	-53%	(2,220,553)	-53%	-	4,400	-100%	10,293	-100%
412,634	472,100	602,596	(59,466)	-13%	(189,961)	-32%	Retail Product	319,190	(135,910)	-30%	(249,459)	-44%	93,444	76,444	450%	59,497	175%
2,081,323	3,314,800	3,251,696	(1,233,477)	-37%	(1,170,373)	-36%	Lessons & Rentals	2,066,988	(1,234,312)	-37%	(1,171,433)	-36%	14,335	835	6%	1,060	8%
998,691	902,900	959,547	95,791	11%	39,144	4%	Other	132,470	(77,530)	-37%	(67,900)	-34%	866,221	173,321	25%	107,044	14%
(826,102)	(1,476,000)	(1,554,428)	649,898	44%	728,326	47%	Cost of Goods Sold	(826,102)	649,898	44%	728,341	47%	-	-	0%	(15)	100%
(7,130,440)	(10,189,000)	(10,279,263)	3,058,560	30%	3,148,823	31%	Payroll Direct	(3,915,875)	1,916,125	33%	2,077,060	35%	(3,214,565)	1,142,435	26%	1,071,763	25%
(1,930,332)	(2,716,000)	(2,450,700)	785,668	29%	520,368	21%	Payroll Burden	(1,029,443)	446,757	30%	425,431	29%	(900,889)	338,911	27%	94,937	10%
(9,060,772)	(12,905,000)	(12,729,963)	3,844,228	30%	3,669,191	29%	Payroll Total	(4,945,319)	2,362,881	32%	2,502,490	34%	(4,115,454)	1,481,346	26%	1,166,700	22%
(4,865,497)	(5,649,000)	(5,307,011)	783,503	14%	441,514	8%	Expenses	(2,666,960)	3,500,840	57%	3,033,776	53%	(2,198,537)	(2,717,337)	524%	(2,592,262)	658%
(482,360)	(479,361)	(432,978)	(2,999)	-1%	(49,382)	-11%	Personnel Costs	(186,704)	85,997	32%	79,022	30%	(295,657)	(88,997)	-43%	(128,405)	-77%
(897,794)	(947,985)	(962,544)	50,191	5%	64,750	7%	Utilities	(674,893)	56,912	8%	73,214	10%	(222,901)	(6,721)	-3%	(8,464)	-4%
(137,210)	(161,100)	(207,785)	23,890	15%	70,575	34%	Fuel Costs	(97,750)	(4,950)	-5%	39,021	29%	(39,460)	28,840	42%	31,555	44%
(1,319,783)	(1,545,989)	(1,405,683)	226,206	15%	85,900	6%	Supplies	(484,467)	294,112	38%	332,548	41%	(835,316)	(67,906)	-9%	(246,648)	-42%
(548,890)	(701,015)	(747,624)	152,125	22%	198,734	27%	Repairs & Maintenance	(349,482)	108,953	24%	130,537	27%	(199,407)	43,173	18%	68,197	25%
(658,182)	(480,860)	(376,424)	(177,322)	-37%	(281,758)	-75%	Forestry Land Maint	-	1,300	100%	1,610	100%	(658,182)	(178,622)	-37%	(283,368)	-76%
(777,524)	(750,000)	(610,514)	(27,524)	-4%	(167,010)	-27%	Insurance	(445,000)	-	0%	(113,486)	-34%	(332,524)	(27,524)	-9%	(53,524)	-19%
(295,811)	(319,000)	(279,882)	23,189	7%	(15,929)	-6%	Taxes-Property&Income	(199,149)	8,851	4%	(199,149)	0%	(96,662)	14,338	13%	183,220	65%
(231,162)	(291,250)	(336,810)	60,888	21%	105,648	31%	Credit Card Fees	(215,590)	61,160	22%	105,367	33%	(15,572)	(1,072)	-7%	281	2%
(149,356)	(135,710)	(154,986)	(13,646)	-10%	5,631	4%	Licenses Permits Fees	(55,892)	(1,792)	-3%	(1,991)	-4%	(93,464)	(11,854)	-15%	7,621	8%
435,575	(33,730)	35,706	469,305	1391%	399,869	#####	All other expenses	41,967	63,297	297%	14,200	-51%	393,608	406,008	3274%	385,669	#####
197,000	197,000	172,514	-	0%	24,486	-14%	Allocated Overhead	-	2,827,000	100%	2,572,883	100%	197,000	(2,827,000)	93%	(2,548,397)	93%
\$ (5,370,959)	\$ (5,890,000)	\$ (4,895,885)	\$ 519,041	9%	\$ (475,074)	10%	Net Operating Result	\$ (31,263)	\$ 1,499,737	98%	\$ 772,313	96%	\$ (5,339,696)	\$ (980,696)	-22%	\$ (1,247,387)	-30%
<i>(14,752,372)</i>	<i>(20,030,000)</i>	<i>(19,591,402)</i>	<i>5,277,628</i>	<i>26%</i>	<i>4,839,031</i>	<i>25%</i>	<i>Total Operating Costs</i>	<i>(8,438,381)</i>	<i>6,513,619</i>	<i>44%</i>	<i>6,264,607</i>	<i>43%</i>	<i>(6,313,991)</i>	<i>(1,235,991)</i>	<i>-24%</i>	<i>(1,425,576)</i>	<i>-29%</i>
13,366,745	13,367,000	12,719,445	(255)	0%	647,300	5%	Assessment Revenue	13,366,745	(255)	0%	647,300	5%	13,366,745	(255)	0%	647,300	5%
(4,985,000)	(4,985,000)	(4,661,000)	-	0%	(324,000)	7%	Replacement Reserve Fund	(4,985,000)	-	0%	(324,000)	7%	(4,985,000)	-	0%	(324,000)	7%
(194,000)	(194,000)	(194,000)	-	0%	-	0%	Development Fund	(194,000)	-	0%	-	0%	(194,000)	-	0%	-	0%
(2,298,000)	(2,298,000)	(2,168,000)	-	0%	(130,000)	6%	New Equipment Fund	(2,298,000)	-	0%	(130,000)	6%	(2,298,000)	-	0%	(130,000)	6%
5,889,745	5,890,000	5,696,445	(255)	0%	193,300	3%	Net, Operating Fund Portion	5,889,745	(255)	0%	193,300	3%	5,889,745	(255)	0%	193,300	3%
\$ 518,786	\$ -	\$ 800,560	\$ 518,786	NA	\$ (281,774)	-35%	Net Result	\$ (31,263)	\$ 1,499,737	-98%	\$ 772,313	96%	\$ 550,049	\$ (980,951)	64%	\$ (1,054,087)	66%

Tahoe Donner Association
Operating Fund - Summary P&L by Department - NORBO - MONTH
for the month of **December 2020**

Net Operating Results Before Allocated Overhead (NORBO)							Department	Revenue					Total Operating Expenses				
Actual	Budget	Prior Yr	Variance to Budget		Variance to PriorYr			Actual	Variance to Budget		Variance to PriorYr		Actual	Variance to Budget		Variance to PriorYr	
			Amount	Pctg	Amount	Pctg			Amount	Pctg	Amount	Pctg		Amount	Pctg	Amount	Pctg
\$ (22,730)	\$ (9,460)	\$ 44,519	\$ (13,270)	-140%	\$ (67,249)	-151%	\$ 58,193	\$ (52,807)	-48%	\$ (84,232)	-59%	\$ (80,922)	\$ 39,538	33%	\$ 16,983	17%	
773	(855)	6,670	1,628	190%	(5,898)	-88%	Trout Creek Rec Ctr	58,129	(37,871)	-39%	(19,255)	-25%	(57,356)	39,499	41%	13,357	19%
(14,074)	1,200	(2,778)	(15,274)	-1273%	(11,296)	-407%	Aquatics	-	(15,000)	-100%	(11,202)	-100%	(14,074)	(274)	-2%	(94)	-1%
(4,059)	(5,060)	(22,977)	1,001	20%	18,918	82%	Beach Club Marina	108	108	0%	18,182	101%	(4,167)	893	18%	736	15%
(3,032)	(1,827)	70,181	(1,205)	-66%	(73,213)	-104%	Tennis Center	-	-	0%	(71,913)	-100%	(3,032)	(1,205)	-66%	(1,300)	-75%
(494)	(90)	(367)	(404)	-449%	(127)	-35%	Day Camps	-	-	0%	-	0%	(494)	(404)	-449%	(127)	-35%
(1,843)	(2,828)	(6,210)	985	35%	4,367	70%	Recreation Programs	(44)	(44)	0%	(44)	0%	(1,799)	1,029	36%	4,411	71%
95,841	448,129	683,504	(352,288)	-79%	(587,663)	-86%	Private Amenities	864,785	(854,165)	-50%	(964,869)	-53%	(768,944)	501,877	39%	377,206	33%
37,886	365,304	520,948	(327,418)	-90%	(483,062)	-93%	Downhill Ski	423,754	(654,646)	-61%	(692,253)	-62%	(385,868)	327,228	46%	209,191	35%
157,471	92,460	195,534	65,011	70%	(38,064)	-19%	Cross Country Ski	322,858	70,058	28%	(62,375)	-16%	(165,387)	(5,047)	-3%	24,311	13%
34,575	21,585	41,559	12,990	60%	(6,984)	-17%	Snowplay	59,060	(6,340)	-10%	(5,469)	-8%	(24,485)	19,330	44%	(1,515)	-7%
(37,832)	(35,540)	(33,157)	(2,292)	-6%	(4,674)	-14%	Golf	32	32	0%	32	0%	(37,864)	(2,324)	-7%	(4,706)	-14%
(2,976)	(2,706)	(2,388)	(270)	-10%	(588)	-25%	Campground	-	-	0%	-	0%	(2,976)	(270)	-10%	(588)	-25%
(7,853)	(5,704)	(5,793)	(2,149)	-38%	(2,061)	-36%	Equestrian	(0)	(0)	0%	(0)	0%	(7,853)	(2,149)	-38%	(2,060)	-36%
(4,305)	-	(920)	(4,305)	0%	(3,385)	-368%	Bikeworks	-	-	0%	-	0%	(4,305)	(4,305)	0%	(3,385)	-368%
(9,667)	(11,599)	(7,865)	1,932	17%	(1,802)	-23%	Trails	-	-	0%	-	0%	(9,667)	1,932	17%	(1,802)	-23%
(52,661)	14,363	(18,088)	(67,024)	-467%	(34,573)	-191%	The Lodge	50,989	(174,361)	-77%	(137,689)	-73%	(103,650)	107,337	51%	103,116	50%
(2,086)	-	(96)	(2,086)	#DIV/0!	(1,990)	-2065%	Summer Food and Bev	-	-	0%	-	0%	(2,086)	(2,086)	0%	(1,990)	#####
(1,212)	(929)	(755)	(283)	-30%	(457)	-61%	Pizza on the Hill	-	-	0%	-	0%	(1,212)	(283)	-30%	(457)	-61%
(15,499)	10,895	(5,474)	(26,394)	-242%	(10,025)	-183%	Alder Creek Café	8,094	(88,906)	-92%	(67,115)	-89%	(23,593)	62,513	73%	57,090	71%
73,111	438,669	728,023	(365,558)	-83%	(654,912)	-90%	Amenities Total	922,978	(906,972)	-50%	(1,049,101)	-53%	(849,867)	541,414	39%	394,190	32%
(498,560)	(561,669)	(766,543)	63,109	11%	267,983	35%	HOA & Amenities Support Services	118,456	75,406	175%	63,853	117%	(617,016)	(12,297)	-2%	204,130	25%
(56,287)	(71,605)	(103,772)	15,318	21%	47,485	46%	General	295	295	0%	295	0%	(56,581)	15,024	21%	47,190	45%
(56,865)	(52,157)	(202,683)	(4,708)	-9%	145,818	72%	Administration	8,365	(885)	-10%	(2,552)	-23%	(65,230)	(3,823)	-6%	148,370	69%
(15,240)	(46,189)	(51,271)	30,949	67%	36,032	70%	Communications	45,271	27,271	152%	28,566	171%	(60,511)	3,678	6%	7,465	11%
(55,117)	(57,811)	(55,198)	2,694	5%	81	0%	Information Tech	-	-	0%	-	0%	(55,117)	2,694	5%	81	0%
(51,355)	(80,644)	(70,614)	29,289	36%	19,259	27%	Accounting	-	(400)	-100%	(419)	-100%	(51,355)	29,689	37%	19,678	28%
(34,561)	(49,049)	(38,802)	14,488	30%	4,241	11%	Human Resources	-	-	0%	-	0%	(34,561)	14,488	30%	4,241	11%
25,318	(25,498)	(20,816)	50,816	199%	46,134	222%	Architectural Standards	55,197	45,097	447%	41,889	315%	(29,879)	5,719	16%	4,245	12%
(24,520)	(21,960)	(21,294)	(2,560)	-12%	(3,226)	-15%	Member Services	190	(1,810)	-90%	(1,455)	-88%	(24,711)	(751)	-3%	(1,771)	-8%
(35,360)	(27,874)	(31,878)	(7,486)	-27%	(3,482)	-11%	Risk & Facility Admin	-	-	0%	-	0%	(35,360)	(7,486)	-27%	(3,482)	-11%
(156,380)	(47,566)	(84,764)	(108,814)	-229%	(71,616)	-84%	Forestry	9,138	5,838	177%	(2,471)	-21%	(165,518)	(114,652)	-225%	(69,145)	-72%
(38,193)	(81,316)	(85,450)	43,123	53%	47,257	55%	Maintenance	-	-	0%	-	0%	(38,193)	43,123	53%	47,257	55%
\$ (425,448)	\$ (123,000)	\$ (38,520)	\$ (302,448)	246%	\$ (386,928)	-1004%	TDA Operating Fund	\$ 1,041,434	\$ (831,566)	-44%	\$ (985,248)	-49%	\$ (1,466,882)	\$ 529,118	27%	\$ 598,319	29%

Tahoe Donner Association
Operating Fund - Summary P&L by Department
For the twelve months ending December 2020

Net Operating Results Before Allocated Overhead (NORBO)							Department	Revenue					Total Operating Expenses				
Actual	Budget	Prior Yr	Variance to Budget		Variance to PriorYr			Actual	Variance to Budget		Variance to PriorYr		Actual	Variance to Budget		Variance to PriorYr	
			Amount	Pctg	Amount	Pctg			Amount	Pctg	Amount	Pctg		Amount	Pctg	Amount	Pctg
\$ 80,451	\$ 495,000	\$ 442,499	\$ (414,549)	-84%	\$ (362,047)	-82%	\$ 1,486,437	\$ (1,539,563)	-51%	\$ (1,261,608)	-46%	\$ (1,405,986)	\$ 1,125,014	44%	\$ 899,561	39%	
(67,983)	142,200	121,251	(210,183)	-148%	(189,234)	-156%	607,188	(613,812)	-50%	(452,550)	-43%	(675,171)	403,629	37%	263,316	28%	
(92,137)	1,500	(25,608)	(93,637)	-6242%	(66,529)	-260%	61,082	(219,918)	-78%	(189,673)	-76%	(153,219)	126,281	45%	123,144	45%	
204,434	337,200	264,638	(132,766)	-39%	(60,204)	-23%	464,555	(333,445)	-42%	(216,199)	-32%	(260,121)	200,679	44%	155,995	37%	
95,160	14,900	72,361	80,260	539%	22,799	32%	352,123	108,123	44%	44,064	14%	(256,963)	(27,863)	-12%	(21,264)	-9%	
(20,373)	29,800	10,795	(50,173)	-168%	(31,168)	-289%	1,534	(290,466)	-99%	(246,185)	-99%	(21,907)	240,293	92%	215,017	91%	
(38,650)	(30,600)	(939)	(8,050)	-26%	(37,711)	-4018%	(44)	(190,044)	-100%	(201,065)	-100%	(38,606)	181,994	82%	163,354	81%	
(111,714)	801,000	1,326,808	(912,714)	-114%	(1,438,522)	-108%	6,920,681	(3,474,319)	-33%	(4,230,686)	-38%	(7,032,395)	2,561,605	27%	2,792,163	28%	
843,000	1,464,800	1,701,506	(621,800)	-42%	(858,506)	-50%	3,431,847	(1,350,153)	-28%	(1,338,704)	-28%	(2,588,848)	728,352	22%	480,198	16%	
372,617	235,700	417,940	136,917	58%	(45,322)	-11%	1,223,199	(18,801)	-2%	(157,917)	-11%	(850,581)	155,719	15%	112,595	12%	
50,622	120,000	112,242	(69,378)	-58%	(61,620)	-55%	153,021	(142,979)	-48%	(91,025)	-37%	(102,399)	73,601	42%	29,405	22%	
(565,587)	(524,700)	(524,174)	(40,887)	-8%	(41,413)	-8%	86,618	56,618	189%	(619,903)	-88%	(652,205)	(97,505)	-18%	578,490	47%	
34,655	11,200	9,896	23,455	209%	24,758	250%	119,887	23,887	25%	24,074	25%	(85,232)	(432)	-1%	684	1%	
(113,423)	(81,000)	(91,592)	(32,423)	-40%	(21,832)	-24%	78,689	(175,311)	-69%	(159,946)	-67%	(192,112)	142,888	43%	138,114	42%	
30,413	13,600	7,049	16,813	124%	23,363	331%	172,177	33,177	24%	37,539	28%	(141,765)	(16,365)	-13%	(14,176)	-11%	
(141,445)	(209,800)	(142,228)	68,355	33%	783	1%	1,127	(873)	-44%	(1,705)	-60%	(142,572)	69,228	33%	2,488	2%	
(436,091)	(122,200)	41,635	(313,891)	-257%	(477,726)	-1147%	1,296,388	(1,040,612)	-45%	(1,244,313)	-49%	(1,732,479)	726,721	30%	766,587	31%	
(37,651)	(84,300)	(91,699)	46,649	55%	54,048	59%	8,664	(150,336)	-95%	(192,862)	-96%	(46,315)	196,985	81%	246,910	84%	
(19,602)	1,000	(45,269)	(20,602)	-2060%	25,667	57%	-	(335,000)	-100%	(344,562)	-100%	(19,602)	314,398	94%	370,229	95%	
(129,221)	(23,300)	(68,499)	(105,921)	-455%	(60,723)	-89%	349,064	(373,936)	-52%	(141,361)	-29%	(478,285)	268,015	36%	80,639	14%	
(31,263)	1,296,000	1,769,307	(1,327,263)	-102%	(1,800,570)	-102%	8,407,118	(5,013,882)	-37%	(5,492,294)	-40%	(8,438,381)	3,686,619	30%	3,691,724	30%	
(5,536,696)	(7,383,000)	(6,837,705)	1,846,304	25%	1,301,010	19%	974,295	255,295	36%	178,189	22%	(6,510,991)	1,591,009	20%	1,122,821	15%	
(705,491)	(943,000)	(1,072,731)	237,509	25%	367,240	34%	295	295	0%	295	0%	(705,786)	237,214	25%	366,945	34%	
(259,226)	(555,000)	(865,527)	295,774	53%	606,301	70%	214,275	(25,725)	-11%	(50,465)	-19%	(473,502)	321,498	40%	656,766	58%	
(364,283)	(551,000)	(411,145)	186,717	34%	46,861	11%	240,013	30,013	14%	12,949	6%	(604,296)	156,704	21%	33,912	5%	
(605,072)	(718,000)	(613,197)	112,928	16%	8,125	1%	-	-	0%	-	0%	(605,072)	112,928	16%	8,125	1%	
(688,869)	(946,000)	(834,389)	257,131	27%	145,520	17%	1,325	(4,675)	-78%	(3,477)	-72%	(690,194)	261,806	28%	148,997	18%	
(330,843)	(379,000)	(383,748)	48,157	13%	52,906	14%	-	-	0%	-	0%	(330,843)	48,157	13%	52,906	14%	
(16,816)	(323,000)	(214,540)	306,184	95%	197,724	92%	325,292	150,292	86%	150,632	86%	(342,108)	155,892	31%	47,092	12%	
(207,358)	(252,000)	(223,448)	44,642	18%	16,090	7%	19,722	(12,278)	-38%	(10,144)	-34%	(227,080)	56,920	20%	26,233	10%	
(338,989)	(326,000)	(315,414)	(12,989)	-4%	(23,575)	-7%	-	-	0%	-	0%	(338,989)	(12,989)	-4%	(23,575)	-7%	
(1,456,355)	(1,545,000)	(1,153,899)	88,645	6%	(302,456)	-26%	173,373	117,373	210%	78,399	83%	(1,629,729)	(28,729)	-2%	(380,855)	-30%	
(563,393)	(845,000)	(749,668)	281,607	33%	186,274	25%	-	-	0%	-	0%	(563,393)	281,607	33%	186,274	25%	
\$ (5,567,959)	\$ (6,087,000)	\$ (5,068,399)	\$ 519,041	9%	\$ (499,560)	-10%	\$ 9,381,413	\$ (4,758,587)	-34%	\$ (5,314,105)	-36%	\$ (14,949,372)	\$ 5,277,628	26%	\$ 4,814,545	24%	

Tahoe Donner Association
Operating Fund - Summary P&L by Department
For the Two Winter Months (Nov-Dec) 2020

Net Operating Results Before Allocated Overhead (NORBO)							Department	Revenue				Total Operating Expenses					
Actual	Budget	Prior Yr	Variance to Budget		Variance to PriorYr			Actual	Variance to Budget		Variance to PriorYr		Actual	Variance to Budget		Variance to PriorYr	
\$	\$	\$	\$	Pctg	\$	Pctg	\$	\$	Pctg	\$	Pctg	\$	\$	Pctg	\$	Pctg	
(50,521)	(30,209)	32,149	(20,312)	-67%	(82,670)	-257%	Private Amenities	108,463	(95,737)	-47%	(115,823)	-52%	(158,983)	75,426	32%	33,154	17%
(7,986)	(12,917)	6,641	4,931	38%	(14,627)	-220%	Trout Creek Rec Ctr	108,242	(65,358)	-38%	(37,818)	-26%	(116,228)	70,289	38%	23,191	17%
(24,561)	6,200	1,441	(30,761)	-496%	(26,002)	#####	Aquatics	-	(30,000)	-100%	(24,202)	-100%	(24,561)	(761)	-3%	(1,800)	-8%
(6,816)	(10,237)	(27,912)	3,421	33%	21,097	76%	Beach Club Marina	265	265	0%	18,321	101%	(7,081)	3,156	31%	2,776	28%
(5,332)	(4,416)	67,119	(916)	-21%	(72,451)	-108%	Tennis Center	-	-	0%	(71,913)	-100%	(5,332)	(916)	-21%	(538)	-11%
(1,800)	(180)	(711)	(1,620)	-900%	(1,089)	-153%	Day Camps	-	-	0%	-	0%	(1,800)	(1,620)	-900%	(1,089)	-153%
(4,027)	(8,659)	(14,429)	4,632	53%	10,402	72%	Recreation Programs	(44)	(644)	-107%	(211)	-126%	(3,983)	5,276	57%	10,614	73%
(244,113)	22,078	380,293	(266,191)	#####	(624,407)	-164%	Public Amenities	960,961	(925,419)	-49%	(1,003,709)	-51%	(1,205,075)	659,227	35%	379,303	24%
(108,599)	156,405	367,112	(265,004)	-169%	(475,711)	-130%	Downhill Ski	423,754	(654,646)	-61%	(693,203)	-62%	(532,353)	389,642	42%	217,492	29%
108,653	17,018	157,819	91,635	538%	(49,166)	-31%	Cross Country Ski	345,333	76,933	29%	(68,109)	-16%	(236,680)	14,702	6%	18,942	7%
26,692	7,221	40,247	19,471	270%	(13,555)	-34%	Snowplay	59,060	(8,740)	-13%	(7,295)	-11%	(32,367)	28,212	47%	(6,260)	-24%
(87,837)	(78,723)	(78,313)	(9,114)	-12%	(9,525)	-12%	Golf	32	32	0%	152	127%	(87,869)	(9,146)	-12%	(9,677)	-12%
(6,356)	(5,535)	(4,680)	(821)	-15%	(1,677)	-36%	Campground	1,083	1,083	0%	1,083	0%	(7,439)	(1,904)	-34%	(2,759)	-59%
(12,726)	(11,528)	(11,907)	(1,198)	-10%	(819)	-7%	Equestrian	39	39	0%	39	0%	(12,765)	(1,237)	-11%	(858)	-7%
(4,451)	(100)	(988)	(4,351)	#####	(3,463)	-351%	Bikeworks	-	-	0%	-	0%	(4,451)	(4,351)	#####	(3,463)	-351%
(21,245)	(22,911)	(14,594)	1,666	7%	(6,650)	-46%	Trails	-	-	0%	-	0%	(21,245)	1,666	7%	(6,650)	-46%
(100,832)	(30,044)	(56,046)	(70,788)	-236%	(44,787)	-80%	The Lodge	113,976	(234,804)	-67%	(162,247)	-59%	(214,808)	164,016	43%	117,461	35%
(6,321)	-	18	(6,321)	#####	(6,338)	#####	Summer Food and Bev	-	-	0%	(500)	-100%	(6,321)	(6,321)	#####	(5,838)	#####
(2,958)	(2,464)	(2,044)	(494)	-20%	(914)	-45%	Pizza on the Hill	-	-	0%	-	0%	(2,958)	(494)	-20%	(914)	-45%
(28,133)	(7,261)	(16,331)	(20,872)	-287%	(11,802)	-72%	Alder Creek Café	17,687	(105,314)	-86%	(73,629)	-81%	(45,819)	84,442	65%	61,827	57%
(294,634)	(8,131)	412,442	(286,503)	#####	(707,076)	-171%	Amenities Total	1,069,424	(1,021,156)	-49%	(1,119,533)	-51%	(1,364,058)	734,653	35%	412,456	23%
(1,051,282)	(1,131,869)	(1,396,196)	80,587	7%	344,913	25%	HOA & Amenities Support Services	202,632	113,212	127%	72,037	55%	(1,253,914)	(32,625)	-3%	272,876	18%
(116,775)	(148,316)	(189,246)	31,541	21%	72,471	38%	General	295	295	0%	295	0%	(117,070)	31,246	21%	72,176	38%
(108,831)	(104,806)	(396,787)	(4,025)	-4%	287,956	73%	Administration	16,437	(3,383)	-17%	(6,498)	-28%	(125,268)	(642)	-1%	294,454	70%
(50,386)	(90,252)	(78,765)	39,866	44%	28,379	36%	Communications	65,158	32,458	99%	30,437	88%	(115,544)	7,408	6%	(2,058)	-2%
(105,301)	(115,042)	(108,515)	9,741	8%	3,214	3%	Information Tech	-	-	0%	-	0%	(105,301)	9,741	8%	3,214	3%
(96,636)	(157,788)	(133,974)	61,152	39%	37,338	28%	Accounting	-	(600)	-100%	(560)	-100%	(96,636)	61,752	39%	37,898	28%
(74,538)	(82,534)	(68,065)	7,997	10%	(6,473)	-10%	Human Resources	-	-	0%	-	0%	(74,538)	7,997	10%	(6,473)	-10%
11,694	(45,013)	(33,961)	56,707	126%	45,655	134%	Architectural Standards	74,419	50,419	210%	43,875	144%	(62,725)	6,288	9%	1,780	3%
(43,629)	(44,710)	(40,136)	1,081	2%	(3,493)	-9%	Member Services	454	(2,646)	-85%	(2,079)	-82%	(44,083)	3,727	8%	(1,414)	-3%
(58,116)	(54,053)	(59,268)	(4,063)	-8%	1,152	2%	Risk & Facility Admin	-	-	0%	-	0%	(58,116)	(4,063)	-8%	1,152	2%
(319,762)	(139,540)	(145,283)	(180,222)	-129%	(174,478)	-120%	Forestry	45,869	36,669	399%	6,567	17%	(365,630)	(216,890)	-146%	(181,045)	-98%
(89,003)	(149,815)	(142,196)	60,812	41%	53,193	37%	Maintenance	-	-	0%	-	0%	(89,003)	60,812	41%	53,193	37%
\$ (1,345,916)	\$ (1,140,000)	\$ (983,753)	\$ (205,916)	18%	\$ (362,163)	-37%	TDA Operating Fund	\$ 1,272,056	\$ (907,944)	-42%	\$ (1,047,495)	-45%	\$ (2,617,972)	\$ 702,028	21%	\$ 685,332	21%

**Tahoe Donner Association
Statement of Financial Position**

Consolidated

December 2020

	Current Month as of Dec 31, 2020	Last Month as of Nov 30, 2020	Audited		Variance of Current Month Increase (Decrease)					
			Last Year End as of Dec 31, 2019	12Mths Ago as of Dec 31, 2019	to Last Month		to Last Year End		to 12 Months Ago	
					Amount	Pctg	Amount	Pctg	Amount	Pctg
Assets										
Cash & Investments, Restricted	\$ 238,830	\$ 238,328	\$ 253,090	\$ 253,090	502	0%	(14,260)	-6%	(14,260)	-6%
Cash & Investments, non-Restricted	31,365,211	28,396,874	28,061,425	28,061,425	2,968,337	10%	3,303,786	12%	3,303,786	12%
Cash and Investments total	31,604,040	28,635,201	28,314,515	28,314,515	2,968,839	10%	3,289,526	12%	3,289,526	12%
Member's Dues & Receivables, Net	269,087	200,944	254,621	254,621	68,143	34%	14,466	6%	14,466	6%
Other Receivables	(44,908)	(52,474)	348,414	348,414	7,566	14%	(393,322)	-113%	(393,322)	-113%
Due From (To) Other Funds	-	-	-	-	-	0%	-	0%	-	0%
Inventory	321,968	346,836	319,338	319,338	(24,868)	-7%	2,630	1%	2,630	1%
Prepaid Expenses & Other Assets	1,192,175	1,286,845	860,059	860,059	(94,671)	-7%	332,116	39%	332,116	39%
Gross, Property & Equipment	81,680,066	81,680,066	81,680,066	81,680,066	-	0%	-	0%	-	0%
Less Accumulated Depreciation	(44,924,798)	(44,633,132)	(41,424,804)	(41,424,804)	(291,666)	-1%	(3,499,994)	-8%	(3,499,994)	-8%
NBV of Property & Equipment	36,755,268	37,046,934	40,255,262	40,255,262	(291,666)	-1%	(3,499,994)	-9%	(3,499,994)	-9%
Construction In Progress	5,351,716	5,238,225	1,076,145	1,076,145	113,491	2%	4,275,571	397%	4,275,571	397%
Net Property and Equipment	42,106,984	42,285,160	41,331,407	41,331,407	(178,175)	0%	775,577	2%	775,577	2%
Total Assets	\$ 75,449,347	\$ 72,702,513	\$ 71,428,354	\$ 71,428,354	2,746,834	4%	4,020,994	6%	4,020,994	6%
Liabilities										
Accounts Payable	\$ 268,097	\$ 623,896	\$ 756,298	\$ 756,298	(355,798)	-57%	(488,201)	-65%	(488,201)	-65%
Accrued Liabilities	1,091,219	1,084,054	1,469,598	1,469,598	7,165	1%	(378,379)	-26%	(378,379)	-26%
Deferred Revenue, Annual Assessment	4,613,293	1,657,107	3,773,671	3,773,671	2,956,186	178%	839,622	22%	839,622	22%
Deferred Revenue, Recreation Fee	608,098	395,460	583,945	583,945	212,638	54%	24,153	4%	24,153	4%
Deferred Revenue, All Other	1,483,641	1,293,463	893,151	893,151	190,178	15%	590,490	66%	590,490	66%
Deposits	376,034	321,171	555,395	555,395	54,863	17%	(179,361)	-32%	(179,361)	-32%
Total Liabilities	8,440,382	5,375,151	8,032,058	8,032,058	3,065,231	57%	408,324	5%	408,324	5%
Members' Equity	67,008,965	67,327,363	63,396,295	63,396,295	(318,398)	0%	3,612,670	6%	3,612,670	6%
Total Liabilities and Members' Equity	\$ 75,449,347	\$ 72,702,513	\$ 71,428,354	\$ 71,428,354	2,746,834	4%	4,020,994	6%	4,020,994	6%
Balance Check	-	-	-	-	-	-	-	-	-	-
Members Equity Per Owner (#6473)	\$ 10,352	\$ 10,401	\$ 9,794	\$ 9,794	(49)	0%	558	6%	558	6%
OPF/RRF/DVF/NEF	\$ 3,847		\$ 3,409				439	13%		
PROPERTY FUND	\$ 6,505		\$ 6,385				120	2%		

Tahoe Donner Association
Statement of Financial Position

Operating Fund

December 2020

TB REF	Current Month as of Dec 31, 2020	Last Month as of Nov 30, 2020	Audited		Variance of Current Month Increase (Decrease)							
			Last Year End as of Dec 31, 2019	12Mths Ago as of Dec 31, 2019	to Last Month		to Last Year End		to 12 Months Ago			
					Amount	Pctg	Amount	Pctg	Amount	Pctg		
Assets												
	Cash & Investments, Restricted	2	\$ 238,830	\$ 238,328	\$ 253,090	\$ 253,090	502	0%	(14,260)	-6%	(14,260)	-6%
	Cash & Investments, non-Restricted	1	7,120,536	4,180,001	6,046,086	6,046,086	2,940,535	70%	1,074,450	18%	1,074,450	18%
	Cash and Investments total		7,359,365	4,418,329	6,299,176	6,299,176	2,941,037	67%	1,060,190	17%	1,060,190	17%
	Member's Dues & Receivables, Net	3	268,372	200,229	253,906	253,906	68,143	34%	14,466	6%	14,466	6%
	Other Receivables	4	46,511	20,595	227,211	227,211	25,916	126%	(180,699)	-80%	(180,699)	-80%
	Due From (To) Other Funds	5	(683,534)	1,237,286	(131,222)	(131,222)	(1,920,820)	-155%	(552,312)	-421%	(552,312)	-421%
	Inventory	6	321,968	346,836	319,338	319,338	(24,868)	-7%	2,630	1%	2,630	1%
	Prepaid Expenses & Other Assets	7	1,180,557	1,273,925	860,059	860,059	(93,368)	-7%	320,498	37%	320,498	37%
	Gross, Property & Equipment		-	-	-	-	-	0%	-	0%	-	0%
	Less Accumulated Depreciation		-	-	-	-	-	0%	-	0%	-	0%
	NBV of Property & Equipment		-	-	-	-	-	0%	-	0%	-	0%
	Construction In Progress		-	-	-	-	-	0%	-	0%	-	0%
	Net Property and Equipment		-	-	-	-	-	0%	-	0%	-	0%
	Total Assets		\$ 8,493,240		\$ 7,828,468	\$ 7,828,468	8,493,240	0%	664,772	8%	664,772	8%
Liabilities												
	Accounts Payable	11	\$ 164,891	\$ 365,928	\$ 440,070	\$ 440,070	(201,037)	-55%	(275,179)	-63%	(275,179)	-63%
	Accrued Liabilities	12	1,046,832	1,042,501	1,450,623	1,450,623	4,331	0%	(403,791)	-28%	(403,791)	-28%
	Deferred Revenue, Annual Assessment	13	2,050,352	1,657,107	1,662,831	1,662,831	393,245	24%	387,522	23%	387,522	23%
	Deferred Revenue, Recreation Fee	14	608,098	395,460	583,945	583,945	212,638	54%	24,153	4%	24,153	4%
	Deferred Revenue, All Other	15	1,483,641	1,293,463	893,151	893,151	190,178	15%	590,490	66%	590,490	66%
	Deposits	16	376,034	321,171	555,395	555,395	54,863	17%	(179,361)	-32%	(179,361)	-32%
	Total Liabilities		5,729,848	5,075,630	5,586,014	5,586,014	654,218	13%	143,834	3%	143,834	3%
	Members' Equity	17	2,763,392	(5,075,630)	2,242,454	2,242,454	7,839,022	154%	520,938	23%	520,938	23%
	Total Liabilities and Members' Equity		\$ 8,493,240	\$ -	\$ 7,828,468	\$ 7,828,468	8,493,240	0%	664,772	8%	664,772	8%
	Balance Check		-	-	-	-						
	Members' Equity policy target(t) balance		1,414,000	1,414,000	1,100,000	1,100,000	-	0%	314,000	29%	314,000	29%
	Members' Equity variance Over (under) Target		1,349,392	(6,489,630)	1,142,454	1,142,454	7,839,022	121%	206,938	18%	206,938	18%

(t) Operating Fund's policy target balance is 10% of budgeted revenues

Operating Fund - Members' Equity Recon:			
YTD NOR results Favorable (Unfavorable)	519,041	F06.2	
Annual Assessment revenue variance to Budget	(255)		
Members' Equity Transfers In (Out)	-	< \$1.0m to RRF (10/2019 BoD)	
Net Change in Members Equity	518,786	(A)	toDVF

Financial Position (Balance Sheet)
OPERATING FUND

Tahoe Donner Association
Statement of Financial Position
Replacement Reserve Fund
December 2020

	Current Month as of Dec 31, 2020	Last Month as of Nov 30, 2020	Audited		Variance of Current Month Increase (Decrease)							
			Last Year End as of Dec 31, 2019	12Mths Ago as of Dec 31, 2019	to Last Month		to Last Year End		to 12 Months Ago			
					Amount	Pctg	Amount	Pctg	Amount	Pctg		
Assets												
Cash & Investments, Restricted	\$ -	\$ -	\$ -	\$ -	-	0%	-	0%	-	0%	-	0%
Cash & Investments, non-Restricted	15,424,683	15,414,528	14,341,231	14,341,231	10,155	0%	1,083,452	8%	1,083,452	8%	1,083,452	8%
Cash and Investments total	15,424,683	15,414,528	14,341,231	14,341,231	10,155	0%	1,083,452	8%	1,083,452	8%	1,083,452	8%
Member's Dues & Receivables, Net	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Other Receivables	(88,989)	(86,737)	84,522	84,522	(2,252)	-3%	(173,511)	-205%	(173,511)	-205%	(173,511)	-205%
Due From (To) Other Funds	(420,625)	(1,600,792)	109,638	109,638	1,180,167	74%	(530,263)	-484%	(530,263)	-484%	(530,263)	-484%
Inventory	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Prepaid Expenses & Other Assets	11,618	12,920	(0)	(0)	(1,302)	-10%	11,618	#####	11,618	#####	11,618	#####
NBV of Property & Equipment	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Construction In Progress	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Net Property and Equipment	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Total Assets	\$ 14,926,687	\$ 13,739,919	\$ 14,535,392	\$ 14,535,392	1,186,768	9%	391,296	3%	391,296	3%	391,296	3%
Liabilities												
Accounts Payable	\$ 92,746	\$ 245,508	\$ 290,151	\$ 290,151	(152,762)	-62%	(197,405)	-68%	(197,405)	-68%	(197,405)	-68%
Accrued Liabilities	30,273	28,273	14,861	14,861	2,000	7%	15,412	104%	15,412	104%	15,412	104%
Deferred Revenue, Annual Assessment	1,648,928	-	1,402,874	1,402,874	1,648,928	0%	246,054	18%	246,054	18%	246,054	18%
Deferred Revenue, Recreation Fee	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Deferred Revenue, All Other	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Deposits	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Total Liabilities	1,771,947	273,781	1,707,887	1,707,887	1,498,166	547%	64,060	4%	64,060	4%	64,060	4%
Members' Equity	13,154,740	13,466,138	12,827,505	12,827,505	(311,398)	-2%	327,235	3%	327,235	3%	327,235	3%
							(A)					
Total Liabilities and Members' Equity	\$ 14,926,687	\$ 13,739,919	\$ 14,535,392	\$ 14,535,392	1,186,768	9%	391,296	3%	391,296	3%	391,296	3%
Balance Check	-	-	-	-	-							

For Captial Funds (RRF/DVF/NEF) P&L ACTIVITIES - REFER TO SECTION F14

Replacement Reserve Fund - Members' Equity Recon:		
YTD Revenue less Expenditures	327,227	F14
Members' Equity Transfers In (Out)	-	< \$1.0m from OPF (10/2019 BoD)
Net Change in Members Equity	327,227	(A)

Tahoe Donner Association
Statement of Financial Position
Development Fund
December 2020

	Current Month as of Dec 31, 2020	Last Month as of Nov 30, 2020	Audited		Variance of Current Month Increase (Decrease)							
			Last Year End as of Dec 31, 2019	12Mths Ago as of Dec 31, 2019	to Last Month		to Last Year End		to 12 Months Ago			
					Amount	Pctg	Amount	Pctg	Amount	Pctg		
Assets												
Cash & Investments, Restricted	\$ -	\$ -	\$ -	\$ -	-	0%	-	0%	-	0%	-	0%
Cash & Investments, non-Restricted	8,557,271	8,539,627	7,414,919	7,414,919	17,645	0%	1,142,352	15%	1,142,352	15%	1,142,352	15%
Cash and Investments total	8,557,271	8,539,627	7,414,919	7,414,919	17,645	0%	1,142,352	15%	1,142,352	15%	1,142,352	15%
Member's Dues & Receivables, Net	715	715	715	715	-	0%	-	0%	-	0%	-	0%
Other Receivables	(720)	12,856	35,809	35,809	(13,576)	-106%	(36,529)	-102%	(36,529)	-102%	(36,529)	-102%
Due From (To) Other Funds	1,011,819	267,381	14,604	14,604	744,438	278%	997,215	6828%	997,215	6828%	997,215	6828%
Inventory	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Prepaid Expenses & Other Assets	-	-	-	-	-	0%	-	0%	-	0%	-	0%
NBV of Property & Equipment	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Construction In Progress	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Net Property and Equipment	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Total Assets	\$ 9,569,085	\$ 8,820,579	\$ 7,466,048	\$ 7,466,048	748,507	8%	2,103,038	28%	2,103,038	28%	2,103,038	28%
Liabilities												
Accounts Payable	\$ 10,461	\$ 12,460	\$ 26,078	\$ 26,078	(2,000)	-16%	(15,617)	-60%	(15,617)	-60%	(15,617)	-60%
Accrued Liabilities	13,946	13,112	3,946	3,946	834	6%	10,000	253%	10,000	253%	10,000	253%
Deferred Revenue, Annual Assessment	914,013	-	648,770	648,770	914,013	0%	265,243	41%	265,243	41%	265,243	41%
Deferred Revenue, Recreation Fee	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Deferred Revenue, All Other	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Deposits	-	-	-	-	-	0%	-	0%	-	0%	-	0%
Total Liabilities	938,419	25,572	678,793	678,793	912,847	3570%	259,626	38%	259,626	38%	259,626	38%
Members' Equity	8,630,666	8,795,007	6,787,254	6,787,254	(164,340)	-2%	1,843,412	27%	1,843,412	27%	1,843,412	27%
Total Liabilities and Members' Equity	\$ 9,569,085	\$ 8,820,579	\$ 7,466,048	\$ 7,466,048	748,507	8%	2,103,038	28%	2,103,038	28%	2,103,038	28%
Balance Check	-	-	-	-								

For Captial Funds (RRF/DVF/NEF) P&L ACTIVITIES - REFER TO SECTION F14

Development Fund - Members' Equity Recon:	
YTD Revenue less Expenditures	1,843,416 F14
Members' Equity Transfers In (Out)	-
Net Change in Members Equity	1,843,416 (A)

Tahoe Donner Association
Statement of Financial Position
New Equipment Fund
December 2020

	Current Month as of Dec 31, 2020	Last Month as of Nov 30, 2020	Audited		Variance of Current Month Increase (Decrease)					
			Last Year End as of Dec 31, 2019	12Mths Ago as of Dec 31, 2019	to Last Month		to Last Year End		to 12 Months Ago	
					Amount	Pctg	Amount	Pctg	Amount	Pctg
Assets										
Cash & Investments, Restricted	\$ -	\$ -	\$ -	\$ -	-	0%	-	0%	-	0%
Cash & Investments, non-Restricted	262,721	262,718	259,188	259,188	2	0%	3,532	1%	3,532	1%
Cash and Investments total	262,721	262,718	259,188	259,188	2	0%	3,532	1%	3,532	1%
Member's Dues & Receivables, Net	-	-	-	-	-	0%	-	0%	-	0%
Other Receivables	(19)	(19)	871	871	-	0%	(891)	-102%	(891)	-102%
Due From (To) Other Funds	92,340	96,125	6,980	6,980	(3,785)	-4%	85,360	1223%	85,360	1223%
Inventory	-	-	-	-	-	0%	-	0%	-	0%
Prepaid Expenses & Other Assets	-	-	-	-	-	0%	-	0%	-	0%
NBV of Property & Equipment	-	-	-	-	-	0%	-	0%	-	0%
Construction In Progress	-	-	-	-	-	0%	-	0%	-	0%
Net Property and Equipment	-	-	-	-	-	0%	-	0%	-	0%
Total Assets	\$ 355,041	\$ 358,824	\$ 267,040	\$ 267,040	(3,783)	-1%	88,002	33%	88,002	33%
Liabilities										
Accounts Payable	\$ -	\$ -	\$ -	\$ -	-	0%	-	0%	-	0%
Accrued Liabilities	168	168	168	168	-	0%	-	0%	-	0%
Deferred Revenue, Annual Assessment	-	-	59,197	59,197	-	0%	(59,197)	-100%	(59,197)	-100%
Deferred Revenue, Recreation Fee	-	-	-	-	-	0%	-	0%	-	0%
Deferred Revenue, All Other	-	-	-	-	-	0%	-	0%	-	0%
Deposits	-	-	-	-	-	0%	-	0%	-	0%
Total Liabilities	168	168	59,365	59,365	-	0%	(59,197)	-100%	(59,197)	-100%
Members' Equity	354,873	358,656	207,675	207,675	(3,783)	-1%	147,198	71%	147,198	71%
Total Liabilities and Members' Equity	\$ 355,041	\$ 358,824	\$ 267,040	\$ 267,040	(3,783)	-1%	88,002	33%	88,002	33%
Balance Check	-	-	-	-	-				-	

For Captial Funds (RRF/DVF/NEF) P&L ACTIVITIES - REFER TO SECTION F14

	Operating Fund-901										
	Stiffel	WF Broker	MutOmh	TriCo Bank	BankofWest	WF Bank	WFB ASO	Trusts	Internal	Total	
GL Account Numbers	10279	10271	10236	Total of Accounts	10253	10274	10273	10917			
Book Balance 12/31/19	\$ 2,470,694.48	\$ 2,048,974.60	\$ 129,196.89	\$ 1,235,429.96	\$ 56,291.21	\$ 42,368.67	\$ 219,276.64	\$ 33,813.15	\$ 63,130.00	\$ 6,299,175.60	
Adjustment	\$ (584.13)	\$ -	\$ 0.07		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (584.06)	
Book Balance 12/31/19	\$ 2,470,110.35	\$ 2,048,974.60	\$ 129,196.96	\$ 1,235,429.96	\$ 56,291.21	\$ 42,368.67	\$ 219,276.64	\$ 33,813.15	\$ 63,130.00	\$ 6,298,591.54	
Accrued Interest Adjustment										\$ -	
Interest Received	\$ 2.99	\$ 70.94			\$ 2.38	\$ 1.80	\$ 9.31			\$ 87.42	
Transfer In		\$ 1,600,000.00						\$ 250.00	\$ 1,400.00	\$ 1,601,650.00	
Transfer Out				\$ (2,600,000.00)					\$ (7,220.00)	\$ (2,607,220.00)	
Net Operating Entries				\$ 2,761,817.00							
Book Balance 1/31/20	\$ 2,470,113.34	\$ 3,649,045.54	\$ 129,196.96	\$ 1,397,246.96	\$ 56,293.59	\$ 42,370.47	\$ 219,285.95	\$ 34,063.15	\$ 57,310.00	\$ 8,054,925.96	
Accrued Interest Adjustment										\$ -	
Interest Received	\$ 3.48	\$ 82.19			\$ 2.23	\$ 1.68	\$ 8.71			\$ 98.29	
Transfer In	\$ 1,000,000.00	\$ 1,000,000.00						\$ 250.00	\$ -	\$ 2,000,250.00	
Transfer Out				\$ (5,000,000.00)					\$ (980.00)	\$ (5,000,980.00)	
Net Operating Entries				\$ 4,887,322.86							
Book Balance 2/29/20	\$ 3,470,116.82	\$ 4,649,127.73	\$ 129,196.96	\$ 1,284,569.82	\$ 56,295.82	\$ 42,372.15	\$ 219,294.66	\$ 34,313.15	\$ 56,330.00	\$ 9,941,617.11	
Accrued Interest Adjustment		\$ 2,484.25								\$ 2,484.25	
Interest Received	\$ 9.24	\$ 83.55			\$ 2.26	\$ 1.55	\$ 7.99			\$ 104.59	
Transfer In	\$ 1,000,000.00							\$ 250.00	\$ -	\$ 1,000,250.00	
Transfer Out				\$ (1,000,000.00)					\$ (39,660.00)	\$ (1,039,660.00)	
Net Operating Entries				\$ 618,606.15							
Book Balance 3/31/20	\$ 4,470,126.06	\$ 4,651,695.53	\$ 129,196.96	\$ 903,175.97	\$ 56,298.08	\$ 42,373.70	\$ 219,302.65	\$ 34,563.15	\$ 16,670.00	\$ 10,523,402.10	
Accrued Interest Adjustment	\$ 4,189.00	\$ 3,014.23								\$ 7,203.23	
Interest Received	\$ 596.31	\$ 121.87			\$ 1.71	\$ 1.04	\$ 5.41			\$ 726.34	
Transfer In				\$ 875,000.00				\$ 7,250.00	\$ -	\$ 882,250.00	
Transfer Out		\$ (875,000.00)							\$ (2,820.00)	\$ (877,820.00)	
Net Operating Entries				\$ (958,825.52)							
Book Balance 4/30/20	\$ 4,474,911.37	\$ 3,779,831.63	\$ 129,196.96	\$ 819,350.45	\$ 56,299.79	\$ 42,374.74	\$ 219,308.06	\$ 41,813.15	\$ 13,850.00	\$ 9,576,936.15	
Accrued Interest Adjustment		\$ 1,895.83								\$ 1,895.83	
Interest Received	\$ 2,337.13	\$ 147.34	\$ 3,790.90		\$ 0.48	\$ 1.08	\$ 5.59			\$ 6,282.52	
Transfer In	\$ (10.00)			\$ 1,100,000.00				\$ 2,000.00	\$ -	\$ 1,101,990.00	
Transfer Out	\$ (1,100,000.00)							\$ (34,813.15)	\$ (200.00)	\$ (1,135,013.15)	
Net Operating Entries				\$ (520,675.25)	\$ 80.00						
Book Balance 5/31/20	\$ 3,377,238.50	\$ 3,781,874.80	\$ 132,987.86	\$ 1,398,675.20	\$ 56,300.27	\$ 42,375.82	\$ 219,313.65	\$ 9,000.00	\$ 13,650.00	\$ 9,031,416.10	
Accrued Interest Adjustment	\$ 5,088.33	\$ 3,658.89								\$ 8,747.22	
Interest Received	\$ 8,721.28	\$ 74.81			\$ 0.46	\$ 0.96	\$ 4.92			\$ 8,802.43	
Transfer In				\$ 1,300,000.00				\$ 2,000.00	\$ 2,300.00	\$ 1,304,300.00	
Transfer Out		\$ (1,300,000.00)								\$ (1,300,000.00)	

	Operating Fund-901										
	Stiffel	WF Broker	MutOmh	TriCo Bank	BankofWest	WF Bank	WFB ASO	Trusts	Internal	Total	
Net Operating Entries				\$ (900,188.64)							
Book Balance 6/30/20	\$ 3,391,048.11	\$ 2,485,608.50	\$ 132,987.86	\$ 1,798,486.56	\$ 56,300.73	\$ 42,376.78	\$ 219,318.57	\$ 11,000.00	\$ 15,950.00	\$ 8,153,077.11	
Accrued Interest Adjustment	\$ 575.34	\$ 3,741.11								\$ 4,316.45	
Interest Received	\$ 16.03	\$ 35.18			\$ 0.48	\$ 0.35	\$ 1.87			\$ 53.91	
Transfer In				\$ 1,000,000.00				\$ 2,000.00	\$ 600.00	\$ 1,002,600.00	
Transfer Out		\$ (1,000,000.00)								\$ (1,000,000.00)	
Net Operating Entries				\$ (1,194,034.45)							
Book Balance 7/31/20	\$ 3,391,639.48	\$ 1,489,384.79	\$ 132,987.86	\$ 1,604,452.11	\$ 56,301.21	\$ 42,377.13	\$ 219,320.44	\$ 13,000.00	\$ 16,550.00	\$ 6,966,013.02	
Accrued Interest Adjustment	\$ 503.13	\$ 3,690.56								\$ 4,193.69	
Interest Received	\$ 2,200.96	\$ 20.29			\$ 0.48	\$ 0.36	\$ 1.86			\$ 2,223.95	
Transfer In								\$ 2,000.00	\$ 600.00	\$ 2,600.00	
Transfer Out	\$ (800,000.00)								\$ (1,400.00)	\$ (801,400.00)	
Net Operating Entries				\$ (496,865.03)							
Book Balance 8/31/20	\$ 2,594,343.57	\$ 1,493,095.64	\$ 132,987.86	\$ 1,107,587.08	\$ 56,301.69	\$ 42,377.49	\$ 219,322.30	\$ 15,000.00	\$ 15,750.00	\$ 5,676,765.63	
Accrued Interest Adjustment	\$ (993.87)									\$ (993.87)	
Interest Received	\$ 2,890.23	\$ 10,923.66			\$ 0.46	\$ 0.35	\$ 1.80			\$ 13,816.50	
Transfer In								\$ 2,000.00			
Transfer Out	\$ (800,000.00)	\$ (1,000,000.00)							\$ -		
Net Operating Entries	\$ (20.00)			\$ 802,074.95							
Book Balance 9/30/20	\$ 1,796,219.93	\$ 504,019.30	\$ 132,987.86	\$ 1,909,662.03	\$ 56,302.15	\$ 42,377.84	\$ 219,324.10	\$ 17,000.00	\$ 15,750.00	\$ 4,693,643.21	
Oct 2020										\$ -	
Accrued Interest Adjustment											
Interest Received	\$ 1.69	\$ 0.03			\$ 0.46	\$ 0.36	\$ 1.86			\$ 4.40	
Transfer In								\$ 2,000.00			
Transfer Out	\$ (296,800.00)								\$ (300.00)		
Net Operating Entries	\$ (10.00)			\$ (102,101.49)							
Book Balance 10/31/20	\$ 1,499,411.62	\$ 504,019.33	\$ 132,987.86	\$ 1,807,560.54	\$ 56,302.61	\$ 42,378.20	\$ 219,325.96	\$ 19,000.00	\$ 15,450.00	\$ 4,296,436.12	
Accrued Interest Adjustment	\$ 107.50									\$ 107.50	
Interest Received	\$ 1.49	\$ 88.50			\$ 0.47	\$ 0.35	\$ 1.81			\$ 92.62	
Transfer In									\$ 6,300.00		
Transfer Out									\$ (1,200.00)		
Net Operating Entries				\$ 122,043.82							
Book Balance 11/30/20	\$ 1,499,520.61	\$ 504,107.83	\$ 132,987.86	\$ 1,929,604.36	\$ 56,303.08	\$ 42,378.55	\$ 219,327.77	\$ 19,000.00	\$ 20,550.00	\$ 4,423,780.06	
Accrued Interest Adjustment	\$ -									\$ -	
Interest Received	\$ 0.94	\$ 1.68			\$ 0.49	\$ 0.36	\$ 1.86			\$ 5.33	
Transfer In									\$ -		
Transfer Out									\$ -		
Net Operating Entries				\$ 2,933,248.01					\$ (3,000.00)		
Book Balance 12/31/20	\$ 1,499,521.55	\$ 504,109.51	\$ 132,987.86	\$ 4,862,852.37	\$ 56,303.57	\$ 42,378.91	\$ 219,329.63	\$ 19,000.00	\$ 17,550.00	\$ 7,354,033.40	

GL Account Numbers	Replacement Reserve Fund-902					Development Fund-903		New Equipment Fund-905	
	Stiffel	WF Broker	Eaton CB	Eaton MB	Total	Stiffel	Total	Stiffel	Total
	10280	10272	10290	10291		10285		10288	
Book Balance 12/31/19	\$ 7,875,014.30	\$ 3,380,932.10	\$ 1,557,523.45	\$ 1,527,761.42	\$ 14,341,231.27	\$ 7,414,919.32	\$ 7,414,919.32	\$ 259,188.41	\$ 259,188.41
Adjustment	\$ -	\$ -	\$ 10,220.17	\$ 83,850.02	\$ 94,070.19	\$ (9,694.79)	\$ (9,694.79)	\$ 0.48	\$ 0.48
			Per Audit Report		14,431,230				
Book Balance 12/31/19	\$ 7,875,014.30	\$ 3,380,932.10	\$ 1,567,743.62	\$ 1,611,611.44	\$ 14,435,301.46	\$ 7,405,224.53	\$ 7,405,224.53	\$ 259,188.89	\$ 259,188.89
Accrued Interest Adjustment					\$ -	\$ 11,572.50	\$ 11,572.50	\$ -	\$ -
Interest Received	\$ 3,616.52	\$ 84.16	\$ 4,897.33	\$ 6,076.24	\$ 14,674.25	\$ 1,473.35	\$ 1,473.35	\$ -	\$ -
Transfer In	\$ 1,000,000.00				\$ 1,000,000.00	\$ 0.04	\$ 0.04	\$ -	\$ -
Transfer Out			\$ (1,907.19)	\$ (1,853.65)	\$ (3,760.84)	\$ -	\$ -	\$ -	\$ -
Net Operating Entries						\$ (61.96)			
Book Balance 1/31/20	\$ 8,878,630.82	\$ 3,381,016.26	\$ 1,570,733.76	\$ 1,615,834.03	\$ 15,446,214.87	\$ 7,418,208.46	\$ 7,418,208.46	\$ 259,188.89	\$ 259,188.89
Accrued Interest Adjustment		\$ 13,650.00			\$ 13,650.00	\$ -	\$ -	\$ -	\$ -
Interest Received	\$ 381.25	\$ 81.38	\$ 3,507.38	\$ 7,073.91	\$ 11,043.92	\$ 9,999.25	\$ 9,999.25	\$ 0.30	\$ 0.30
Transfer In	\$ 2,000,000.00				\$ 2,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	\$ -
Transfer Out			\$ (20.00)	\$ (20.00)	\$ (40.00)	\$ -	\$ -	\$ -	\$ -
Net Operating Entries						\$ (426.86)			
Book Balance 2/29/20	\$ 10,879,012.07	\$ 3,394,747.64	\$ 1,574,221.14	\$ 1,622,887.94	\$ 17,470,868.79	\$ 8,427,780.85	\$ 8,427,780.85	\$ 259,189.19	\$ 259,189.19
Accrued Interest Adjustment	\$ 17,435.10		\$ (475.85)		\$ 16,959.25	\$ 15,748.41	\$ 15,748.41	\$ -	\$ -
Interest Received	\$ 6,037.34	\$ 80.49	\$ 3,625.37	\$ 675.29	\$ 10,418.49	\$ 10,285.75	\$ 10,285.75	\$ 0.18	\$ 0.18
Transfer In					\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out					\$ -	\$ -	\$ -	\$ -	\$ -
Net Operating Entries						\$ (0.04)			
Book Balance 3/31/20	\$ 10,902,484.51	\$ 3,394,828.13	\$ 1,577,370.66	\$ 1,623,563.23	\$ 17,498,246.53	\$ 8,453,814.97	\$ 8,453,814.97	\$ 259,189.37	\$ 259,189.37
Accrued Interest Adjustment	\$ 4,189.00	\$ 4,307.00			\$ 8,496.00	\$ -	\$ -	\$ -	\$ -
Interest Received	\$ 417.41	\$ 62.88	\$ 2,870.50	\$ 5,925.18	\$ 9,275.97	\$ 3,749.82	\$ 3,749.82	\$ 0.18	\$ 0.18
Transfer In					\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out			\$ (1,908.13)	\$ (1,854.85)	\$ (3,762.98)	\$ -	\$ -	\$ -	\$ -
Net Operating Entries									
Book Balance 4/30/20	\$ 10,907,090.92	\$ 3,399,198.01	\$ 1,578,333.03	\$ 1,627,633.56	\$ 17,512,255.52	\$ 8,457,564.79	\$ 8,457,564.79	\$ 259,189.55	\$ 259,189.55
Accrued Interest Adjustment		\$ 1,895.83	\$ 3,460.51		\$ 5,356.34	\$ 6,075.25	\$ 6,075.25	\$ -	\$ -
Interest Received	\$ 6,088.56	\$ 19.00	\$ 6,352.32	\$ 6,000.22	\$ 18,460.10	\$ 7,831.42	\$ 7,831.42	\$ 0.10	\$ 0.10
Transfer In					\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out			\$ (100.00)		\$ (100.00)	\$ -	\$ -	\$ -	\$ -
Net Operating Entries									
Book Balance 5/31/20	\$ 10,913,179.48	\$ 3,401,112.84	\$ 1,588,045.86	\$ 1,633,633.78	\$ 17,535,971.96	\$ 8,471,471.46	\$ 8,471,471.46	\$ 259,189.65	\$ 259,189.65
Accrued Interest Adjustment	\$ 6,767.00		\$ 1,958.85		\$ 8,725.85	\$ 8,798.60	\$ 8,798.60	\$ 333.60	\$ 333.60
Interest Received	\$ 3,872.42	\$ 64.92	\$ 1,608.64	\$ 5,470.83	\$ 11,016.81	\$ 5,055.74	\$ 5,055.74	\$ 0.16	\$ 0.16
Transfer In					\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out			\$ (40.00)	\$ (20.00)	\$ (60.00)	\$ -	\$ -	\$ -	\$ -

	Replacement Reserve Fund-902					Development Fund-903		New Equipment Fund-905	
	Stiffel	WF Broker	Eaton CB	Eaton MB	Total	Stiffel	Total	Stiffel	Total
Net Operating Entries									
Book Balance 6/30/20	\$ 10,923,818.90	\$ 3,401,177.76	\$ 1,591,573.35	\$ 1,639,084.61	\$ 17,555,654.62	\$ 8,485,325.80	\$ 8,485,325.80	\$ 259,523.41	\$ 259,523.41
Accrued Interest Adjustment	\$ 6,959.00			\$ (15,747.15)	\$ (8,788.15)	\$ 4,636.50	\$ 4,636.50	\$ -	\$ -
Interest Received	\$ 3,615.57	\$ 50.30	\$ 5,476.12	\$ 6,070.92	\$ 15,212.91	\$ 4,323.48	\$ 4,323.48	\$ 0.51	\$ 0.51
Transfer In					\$ -				
Transfer Out			\$ (1,995.88)	\$ (1,959.33)	\$ (3,955.21)				
Net Operating Entries									
Book Balance 7/31/20	\$ 10,934,393.47	\$ 3,401,228.06	\$ 1,595,053.59	\$ 1,627,449.05	\$ 17,558,124.17	\$ 8,494,285.78	\$ 8,494,285.78	\$ 259,523.92	\$ 259,523.92
Accrued Interest Adjustment	\$ 2,952.50	\$ 6,550.35	\$ 1,271.32		\$ 10,774.17	\$ 5,207.50	\$ 5,207.50	\$ -	\$ -
Interest Received	\$ 431.44	\$ 52.12	\$ 2,045.29	\$ 6,518.89	\$ 9,047.74	\$ 6,757.06	\$ 6,757.06	\$ 0.51	\$ 0.51
Transfer In									
Transfer Out			\$ (20.00)						
Net Operating Entries									
Book Balance 8/31/20	\$ 10,937,777.41	\$ 3,407,830.53	\$ 1,598,350.20	\$ 1,633,967.94	\$ 17,577,926.08	\$ 8,506,250.34	\$ 8,506,250.34	\$ 259,524.43	\$ 259,524.43
Accrued Interest Adjustment	\$ 20,835.00		\$ (1,874.42)		\$ 18,960.58	\$ -	\$ -	\$ -	\$ -
Interest Received	\$ 406.93	\$ 10.63	\$ 3,278.47	\$ 675.16	\$ 4,371.19	\$ 19,845.30	\$ 19,845.30	\$ 3,189.58	\$ 3,189.58
Transfer In	\$ -								
Transfer Out									
Net Operating Entries									
Book Balance 9/30/20	\$ 10,959,019.34	\$ 3,407,841.16	\$ 1,599,754.25	\$ 1,634,643.10	\$ 17,601,257.85	\$ 8,526,095.64	\$ 8,526,095.64	\$ 262,714.01	\$ 262,714.01
Oct 2020					\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Interest Adjustment						\$ 4,343.52			
Interest Received	\$ 397.21	\$ 1.49	\$ 3,925.17	\$ 6,000.20	\$ 10,324.07	\$ 6,609.28	\$ 6,609.28	\$ 2.23	\$ 2.23
Transfer In					\$ -				
Transfer Out	\$ (2,225,000.00)				\$ (2,225,000.00)				
Net Operating Entries	\$ (10.00)		\$ (2,021.83)	\$ (1,904.80)	\$ (3,936.63)				
Book Balance 10/31/20	\$ 8,734,406.55	\$ 3,407,842.65	\$ 1,601,657.59	\$ 1,638,738.50	\$ 15,382,645.29	\$ 8,537,048.44	\$ 8,537,048.44	\$ 262,716.24	\$ 262,716.24
Accrued Interest Adjustment	\$ 7,861.50	\$ 18,705.56	\$ 1,509.40	\$ (11,618.10)	\$ 16,458.36	\$ -	\$ -	\$ 2.15	\$ 2.15
Interest Received	\$ 3,844.23	\$ 1.54	\$ 5,637.46	\$ 6,000.00	\$ 15,483.23	\$ 2,578.35	\$ 2,578.35	\$ -	\$ -
Transfer In									
Transfer Out									
Net Operating Entries			\$ (60.00)						
Book Balance 11/30/20	\$ 8,746,112.28	\$ 3,426,549.75	\$ 1,608,744.45	\$ 1,633,120.40	\$ 15,414,526.88	\$ 8,539,626.79	\$ 8,539,626.79	\$ 262,718.39	\$ 262,718.39
Accrued Interest Adjustment					\$ -	\$ 12,595.00	\$ 12,595.00	\$ -	\$ -
Interest Received	\$ 387.81	\$ 10.39	\$ 1,484.84		\$ 1,883.04	\$ 5,049.55	\$ 5,049.55	\$ 2.21	\$ 2.21
Transfer In									
Transfer Out									
Net Operating Entries			\$ -						
Book Balance 12/31/20	\$ 8,746,500.09	\$ 3,426,560.14	\$ 1,610,229.29	\$ 1,633,120.40	\$ 15,416,409.92	\$ 8,557,271.34	\$ 8,557,271.34	\$ 262,720.60	\$ 262,720.60

TriCo Bank Account Activity-901									
Net Operating Entries									\$ (900,188.64)
Book Balance 6/30/20	Balance 6/30/20	\$ 5,496.96	\$ (15,819.48)	\$ 1,899,946.86	\$ 4,471.24	\$ (209,311.83)	\$ 3,090.46	\$ 110,612.35	\$ 1,798,486.56
Accrued Interest Adjustment	Transfers			\$ 1,000,000.00					\$ 1,000,000.00
Interest Received	Debits	\$ 0.05	\$ 690,148.56	\$ 778,786.47	\$ 11,555.88	\$ 1,043,911.54	\$ 73,162.20	\$ 594,306.29	\$ 3,191,870.99
Transfer In	Credits		\$ (670,798.42)	\$ (1,904,689.47)	\$ (12,761.14)	\$ (1,089,234.62)	\$ (61,816.88)	\$ (646,604.91)	\$ (4,385,905.44)
Transfer Out									
Net Operating Entries									\$ (1,194,034.45)
Book Balance 7/31/20	Balance 7/31/20	\$ 5,497.01	\$ 3,530.66	\$ 1,774,043.86	\$ 3,265.98	\$ (254,634.91)	\$ 14,435.78	\$ 58,313.73	\$ 1,604,452.11
Accrued Interest Adjustment	Transfers								\$ -
Interest Received	Debits	\$ 0.05	\$ 766,286.73	\$ 1,532,321.82	\$ 18,218.18	\$ 839,797.69	\$ 45,253.17	\$ 604,985.37	\$ 3,806,863.01
Transfer In	Credits		\$ (782,813.65)	\$ (1,712,092.59)	\$ (16,970.12)	\$ (1,115,974.87)	\$ (59,688.95)	\$ (616,187.86)	\$ (4,303,728.04)
Transfer Out									
Net Operating Entries									\$ (496,865.03)
Book Balance 8/31/20	Balance 8/31/20	\$ 5,497.06	\$ (12,996.26)	\$ 1,594,273.09	\$ 4,514.04	\$ (530,812.09)	\$ (0.00)	\$ 47,111.24	\$ 1,107,587.08
Accrued Interest Adjustment	Transfers			\$ 1,800,000.00	\$ -				\$ 1,800,000.00
Interest Received	Debits	\$ 0.05	\$ 744,434.47	\$ 708,121.17		\$ 420,624.76			\$ 1,873,180.45
Transfer In	Credits		\$ (757,384.17)	\$ (2,089,287.63)	\$ (3,723.74)			\$ (20,709.96)	\$ (2,871,105.50)
Transfer Out									
Net Operating Entries									\$ 802,074.95
Book Balance 9/30/20	Balance 9/30/20	\$ 5,497.11	\$ (25,945.96)	\$ 2,013,106.63	\$ 790.30	\$ (110,187.33)	\$ (0.00)	\$ 26,401.28	\$ 1,909,662.03
Oct 2020	Transfers			\$ 2,521,800.00	\$ -				\$ 2,521,800.00
Accrued Interest Adjustment									
Interest Received	Debits	\$ 0.05	\$ 719,555.63	\$ 770,654.11	\$ 10,238.61	\$ 2,444,674.98	\$ 49,655.10	\$ 387,819.18	\$ 4,382,597.66
Transfer In	Credits		\$ (706,363.99)	\$ (3,152,130.24)	\$ (9,157.66)	\$ (2,711,660.79)	\$ (49,655.10)	\$ (377,531.37)	\$ (7,006,499.15)
Transfer Out									
Net Operating Entries									\$ (102,101.49)
Book Balance 10/31/20	Balance 10/31/20	\$ 5,497.16	\$ (12,754.32)	\$ 2,153,430.50	\$ 1,871.25	\$ (377,173.14)	\$ (0.00)	\$ 36,689.09	\$ 1,807,560.54
Accrued Interest Adjustment	Transfers								\$ -
Interest Received	Debits	\$ 0.05	\$ 1,420.48			\$ 180,376.52		\$ 5,436.29	\$ 187,233.34
Transfer In	Credits			\$ (65,145.17)	\$ (44.35)				\$ (65,189.52)
Transfer Out									
Net Operating Entries									\$ 122,043.82
Book Balance 11/30/20	Balance 11/30/20	\$ 5,497.21	\$ (11,333.84)	\$ 2,088,285.33	\$ 1,826.90	\$ (196,796.62)	\$ (0.00)	\$ 42,125.38	\$ 1,929,604.36
Accrued Interest Adjustment	Transfers								\$ -
Interest Received	Debits	\$ 0.05	\$ -	\$ 3,281,046.21		\$ -	\$ 2,241.00	\$ 36,200.97	\$ 3,319,488.23
Transfer In	Credits		\$ (84,479.17)	\$ -	\$ (3,494.78)	\$ (298,266.27)			\$ (386,240.22)
Transfer Out									
Net Operating Entries									\$ 2,933,248.01
Book Balance 12/31/20	Book Balance 12/31/20	\$ 5,497.26	\$ (95,813.01)	\$ 5,369,331.54	\$ (1,667.88)	\$ (495,062.89)	\$ 2,241.00	\$ 78,326.35	\$ 4,862,852.37

TAHOE DONNER ASSOCIATION

Capital Funds Summary

For the Nine Months Ending December 31, 2020

	12-month YTD	12-months		12-months														
	2020	2020	YTD Actual	w/Actual FBCF	Forecast													
	YTD Actual	Budget	vs Budget	2020 FORECAST	vs Budget													
REPLACEMENT RESERVE FUND (902)																		
2019 YEAR END 12/31/2019, Beginning Balance	\$ 12,827,511	\$ 12,300,000	\$ 527,511	\$ 12,827,511	\$ 527,511	4%												
ASSESSMENT CONTRIBUTION	4,985,000	4,985,000	-	4,985,000	-	0%												
<i>Operating Fund Balance Transfer In (if any)</i>		-	-	-	-	na												
INTEREST INCOME	178,967	244,000	(65,033)	178,967	(65,033)	-27%												
SALVAGE RECEIPTS	44,383	30,000	14,383	44,383	14,383	48%												
CONSULTING EXPENSE	(15,346)																	
INCOME TAX EXPENSE	(24,000)	(24,000)	-	(24,000)	-	0%												
BAD DEBT EXPENSE	(9,000)	(13,000)	4,000	(9,000)	4,000	-31%												
PAYROLL COSTS	(138,000)	(138,000)	-	(138,000)	-	0%												
ALLOCATED OVERHEAD	(77,000)	(77,000)	-	(77,000)	-	0%												
EXPENDITURES FOR CAPITAL ADDITIONS C	(3,800,162)	(5,966,000)	2,165,838	(6,407,210) F	(441,210)	7%												
MAJOR REPAIRS, MAINTENANCE & LEASE EXPENSES M	(817,616)	(1,022,000)	204,384	(1,138,591)	(116,591)	11%												
Replacement Reserve Fund Balance	\$ 13,154,738.63	\$ 10,319,000	\$ 2,851,084	\$ 10,242,060 F	\$ (76,940)	-1%												
NEW EQUIPMENT FUND (905)																		
2019 YEAR END 12/31/2019, Beginning Balance	\$ 207,674	\$ 120,000	\$ 87,674	\$ 207,674	\$ 87,674	73%												
ASSESSMENT CONTRIBUTION	194,000	194,000	-	194,000	-	0%												
INTEREST INCOME	2,642	5,000	(2,358)	2,500	(2,500)	-50%												
INCOME TAX EXPENSE	-	-	-	(500)	(500)	na												
EXPENDITURES FOR CAPITAL ADDITIONS C	(49,442)	(80,000)	30,558	(139,039)	(59,039)	74%												
NM&E Fund Balance	\$ 354,874	\$ 239,000	\$ 115,874	\$ 264,635	\$ 25,635	11%												
DEVELOPMENT FUND (903) -																		
2019 YEAR END 12/31/2019, Beginning Balance	\$ 6,787,250	\$ 6,200,000	\$ 587,250	\$ 6,787,250	\$ 587,250	9%												
ASSESSMENT CONTRIBUTION - Regular	2,298,000	2,298,000	-	2,298,000	-	0%												
<i>Operating Fund Balance Transfer - IN</i>		-	-	-	-	na												
INTEREST INCOME	105,885	130,000	(24,116)	61,000	(69,000)	-53%												
INCOME TAX EXPENSE	(10,000)	(10,000)	-	(5,000)	5,000	-50%												
BAD DEBT EXPENSE	(4,500)	(7,000)	2,500	(7,000)	-	0%												
ALLOCATED OVERHEAD	(120,000)	(120,000)	-	(120,000)	-	0%												
PAYROLL COSTS C	(197,004)	(197,000)	(4)	(197,000)	-	0%												
EXPENDITURES FOR CAPITAL ADDITIONS C	(228,964)	(3,089,000)	2,860,036	(2,247,707) D	841,293	-27%												
MAJOR R&M, PROJECTS & LEASE EXPENSES M	-	-	-	-	-	na												
Development Fund Balance	\$ 8,630,666	\$ 5,205,000	\$ 3,425,666	\$ 6,569,543 F	\$ 1,364,543	26%												
			DHSki Lodge replacement designed savings	\$ 5,205,000	<@Dec'20 YE (subject to review)													
			All other DVF Projects designed savings	\$ 1,364,543	<@Dec'20 YE (subject to review)													
Combined CAPITAL FUNDS ACTIVITY - Year to Date																		
EXPENDITURES FOR CAPITAL ADDITIONS C	(4,275,571)	(9,135,000)	4,859,429	(8,793,956)	341,044													
MAJOR REPAIRS, MAINTENANCE & LEASE EXPENSES M	(817,616)	(1,022,000)	204,384	(1,138,591)	(116,591)													
YTD CAPITAL FUNDS TOTAL	(5,093,187)	(10,157,000)	5,063,813	(9,932,547)	224,453													
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">CIP beginning balance (@ 1/1/2020)</td> <td style="width: 10%;">\$</td> <td style="width: 40%;">1,076,145</td> </tr> <tr> <td>Net, CIP YTD Activity C</td> <td>\$</td> <td>4,275,571</td> </tr> <tr> <td>Less Capitalized/place in service to Property Fund - PP&E</td> <td></td> <td>-</td> </tr> <tr> <td>CIP Balance (g/l # 904-16510)</td> <td>\$</td> <td>5,351,716</td> </tr> </table>							CIP beginning balance (@ 1/1/2020)	\$	1,076,145	Net, CIP YTD Activity C	\$	4,275,571	Less Capitalized/place in service to Property Fund - PP&E		-	CIP Balance (g/l # 904-16510)	\$	5,351,716
CIP beginning balance (@ 1/1/2020)	\$	1,076,145																
Net, CIP YTD Activity C	\$	4,275,571																
Less Capitalized/place in service to Property Fund - PP&E		-																
CIP Balance (g/l # 904-16510)	\$	5,351,716																

F - see Recon, next page,
D - see page 3 for Development Fund Activity Schedule

See last page for Breakout by Location by Capital and Expense for RRF

Tahoe Donner Association
Department P&L Detail (D01)
 For the Twelve Months Ending December 31, 2020
 Operating Fund Consolidated

December 2020

Year-to-Date December 2020

Actual	Budget	Prior Yr	Actual vs Budget		Actual vs Prior Yr		Account Number	Actual	Budget	Prior Year	Actual vs Budget		Actual vs Prior Yr		Full Year Budget
			Variance	Var %	Variance	Var %					Variance	Var %	Variance	Var %	
\$	\$	\$	\$	%	\$	%		\$	\$	\$	\$	%	\$	%	\$
78,082	79,000	118,995	-918	-1%	-40,913	-34%	36053	948,862	1,270,000	1,180,445	-321,138	-25%	-231,583	-20%	1,270,000
0	0	0	0	0%	0	0%	(350...	0	0	90,351	0	0%	-90,351	-100%	0
0	0	0	0	0%	0	0%	3502...	0	0	50,354	0	0%	-50,354	-100%	0
0	0	0	0	0%	0	0%	35035	0	0	112,457	0	0%	-112,457	-100%	0
0	0	0	0	0%	0	0%	35025	0	0	169,357	0	0%	-169,357	-100%	0
0	0	0	0	0%	0	0%	3503...	0	0	76,592	0	0%	-76,592	-100%	0
132,972	398,400	369,146	-265,428	-67%	-236,174	-64%	35560	1,099,795	1,676,800	1,530,919	-577,005	-34%	-431,124	-28%	1,676,800
0	0	0	0	0%	0	0%	35562	0	0	46,017	0	0%	-46,017	-100%	0
48,277	37,000	61,590	11,277	30%	-13,313	-22%	35565	151,680	117,000	197,774	34,680	30%	-46,094	-23%	117,000
115,731	47,300	66,470	68,431	145%	49,261	74%	35570	323,351	244,000	285,751	79,351	33%	37,600	13%	244,000
142,384	50,500	82,316	91,884	182%	60,068	73%	35575	406,846	264,000	296,276	142,846	54%	110,570	37%	264,000
0	500	268	-500	-100%	-268	-100%	35597	13,956	4,000	9,130	9,956	249%	4,826	53%	4,000
164	1,000	979	-836	-84%	-815	-83%	35598	18,000	10,000	14,746	8,000	80%	3,255	22%	10,000
1,860	600	1,062	1,260	210%	798	75%	35594	2,516	2,700	2,581	-184	-7%	-65	-3%	2,700
6,610	16,400	21,009	-9,790	-60%	-14,399	-69%	35596	34,952	75,700	80,274	-40,748	-54%	-45,322	-56%	75,700
27,410	40,300	34,782	-12,890	-32%	-7,372	-21%	35595	72,248	186,300	125,389	-114,052	-61%	-53,141	-42%	186,300
12,427	11,800	22,670	627	5%	-10,243	-45%	35610	46,800	50,000	68,915	-3,200	-6%	-22,115	-32%	50,000
31,595	47,500	66,306	-15,905	-33%	-34,711	-52%	35615	206,846	285,000	273,903	-78,154	-27%	-67,057	-24%	285,000
10,494	17,500	28,988	-7,006	-40%	-18,494	-64%	35620	67,187	89,000	103,774	-21,813	-25%	-36,587	-35%	89,000
0	0	0	0	0%	0	0%	37040	0	43,000	38,349	-43,000	-100%	-38,349	-100%	43,000
0	0	0	0	0%	0	0%	37060	0	52,000	43,641	-52,000	-100%	-43,641	-100%	52,000
295	400	60	-105	-26%	235	391%	37080	0	12,500	6,428	-12,500	-100%	-6,428	-100%	12,500
0	0	0	0	0%	0	0%	36012	1,079	63,300	56,532	-62,221	-98%	-55,453	-98%	63,300
0	0	0	0	0%	0	0%	36013	0	140,000	141,552	-140,000	-100%	-141,552	-100%	140,000
2,560	3,500	3,096	-940	-27%	-536	-17%	36054	77,885	59,100	47,406	18,785	32%	30,479	64%	59,100
677	21,000	21,021	-20,323	-97%	-20,344	-97%	36055	213,228	472,350	481,186	-259,122	-55%	-267,958	-56%	472,350
0	0	0	0	0%	0	0%	38013	119,649	95,400	95,467	24,249	25%	24,183	25%	95,400
533,456	693,700	779,763	-160,244	-23%	-246,307	-32%		2,856,018	3,942,150	4,445,118	-1,086,132	-28%	-1,589,100	-36%	3,942,150
58,211	304,565	265,813	-246,354	-81%	-207,602	-78%	3310...	1,494,211	3,148,157	2,904,763	-1,653,946	-53%	-1,410,552	-49%	3,148,157
-2,976	-16,400	-19,170	13,424	82%	16,195	84%		-80,540	-285,800	-225,295	205,260	72%	144,755	64%	-285,800
-1,527	-10,800	-6,296	9,274	86%	4,769	76%	33152	-34,559	-102,050	-85,915	67,491	66%	51,356	60%	-102,050
-833	-2,300	-1,208	1,467	64%	376	31%	33154	-9,022	-32,500	-21,846	23,478	72%	12,824	59%	-32,500
0	0	0	0	0%	302	100%	33156	0	-1,350	-5,895	1,350	100%	5,895	100%	-1,350
-616	-3,300	-11,365	2,684	81%	10,748	95%	3316...	-36,959	-149,900	-111,638	112,941	75%	74,680	67%	-149,900
891	23,400	22,571	-22,509	-96%	-21,680	-96%	33180	81,064	195,050	172,231	-113,986	-58%	-91,167	-53%	195,050
56,126	311,565	269,214	-255,439	-82%	-213,087	-79%		1,494,735	3,057,407	2,857,699	-1,562,672	-51%	-1,356,964	-51%	3,057,407
1,213	34,513	32,122	-33,300	-96%	-30,909	-96%	3322...	129,598	348,447	341,660	-218,849	-63%	-212,062	-62%	348,447
-14	0	-670	-14	0%	655	98%	3322...	-2,729	0	-9,394	-2,729	0%	6,665	71%	0
2,177	27,220	33,669	-25,043	-92%	-31,492	-94%	33242	178,259	275,470	390,315	-97,211	-35%	-212,056	-54%	275,470
-48	0	-523	-48	0%	475	91%	3324...	-2,992	0	-7,818	-2,992	0%	4,826	62%	0
4,909	41,602	33,198	-36,693	-88%	-28,289	-85%	33262	185,049	462,176	408,583	-277,127	-60%	-223,534	-55%	462,176
-807	0	-600	-807	0%	-207	-35%	3326...	-5,714	0	-8,054	-5,714	0%	2,340	29%	0
0	0	1,458	0	0%	-1,458	-100%	33268	7,678	0	23,741	7,678	0%	-16,063	-68%	0
0	0	-660	0	0%	660	100%	33269	-4,160	0	-12,413	-4,160	0%	8,253	66%	0
7,429	103,335	97,994	-95,906	-93%	-90,564	-92%		484,989	1,086,093	1,126,621	-601,104	-55%	-641,632	-57%	1,086,093
0	5,050	-211	-5,050	-100%	211	100%	3328...	2,397	68,650	218,458	-66,253	-97%	-216,061	-99%	68,650
0	0	0	0	0%	0	0%	33299	0	-4,100	-4,398	4,100	100%	4,398	100%	-4,100
0	5,050	-211	-5,050	-100%	211	100%		2,397	64,550	214,061	-62,153	-96%	-211,664	-99%	64,550
63,556	419,950	366,996	-356,394	-85%	-303,441	-83%		1,982,121	4,208,050	4,192,381	-2,225,929	-53%	-2,210,260	-53%	4,208,050
58,977	322,350	263,496	-263,373	-82%	-204,519	-78%		1,647,031	3,219,000	3,562,473	-1,571,969	-49%	-1,915,442	-54%	3,219,000
1,419	157,100	110,241	-155,681	-99%	-108,823	-99%	33910	916,313	1,433,300	1,461,430	-516,987	-36%	-545,117	-37%	1,433,300
49,570	76,250	65,084	-26,680	-35%	-15,514	-24%	33920	453,359	823,700	761,604	-370,341	-45%	-308,281	-40%	823,700
0	38,500	21,564	-38,500	-100%	-21,564	-100%	33930	6,492	355,000	737,200	-348,508	-98%	-730,708	-99%	355,000
0	0	0	0	0%	0	0%	33940	0	31,200	44,879	-31,200	-100%	-44,879	-100%	31,200
0	0	0	0	0%	0	0%	33950	0	60,700	71,081	-60,700	-100%	-71,081	-100%	60,700
0	0	0	0	0%	0	0%	33970	5,264	45,100	75,786	-39,836	-88%	-70,522	-93%	45,100
0	0	0	0	0%	0	0%	33980	0	0	5,629	0	0%	-5,629	-100%	0
7,988	50,500	66,607	-42,512	-84%	-58,618	-88%	33990	265,603	448,000	404,827	-182,397	-41%	-139,225	-34%	448,000
0	0	0	0	0%	0	0%	33989	0	22,000	0	-22,000	-100%	0	0%	22,000
0	0	-1,251	0	0%	1,251	100%	33163	-4,956	0	-24,649	-4,956	0%	19,693	80%	0
0	0	-473	0	0%	473	100%	33226	-1,609	0	-6,576	-1,609	0%	4,967	76%	0
0	0	-102	0	0%	102	100%	33246	-81	0	-971	-81	0%	890	92%	0
0	0	-119	0	0%	119	100%	33266	-616	0	-3,380	-616	0%	2,763	82%	0
0	0	-694	0	0%	694	100%		-2,306	0	-10,926	-2,306	0%	8,620	79%	0
0	0	-1,944	0	0%	1,944	100%		-7,262	0	-35,575	-7,262	0%	28,313	80%	0

Tahoe Donner Association
Department P&L Detail (D01)
 For the Twelve Months Ending December 31, 2020
 Operating Fund Consolidated

December 2020

Year-to-Date December 2020

Actual	Budget	Prior Yr	Actual vs Budget		Actual vs Prior Yr		Account Number		Actual	Budget	Prior Year	Actual vs Budget		Actual vs Prior Yr		Full Year Budget
			Variance	Var %	Variance	Var %						Variance	Var %	Variance	Var %	
\$	\$	\$	\$	%	\$	%			\$	\$	\$	\$	%	\$	%	\$
50	0	50	50	0%	0	0%	36015	Sales - Firewood	4,725	5,000	5,720	-275	-6%	-995	-17%	5,000
0	0	6,699	0	0%	-6,699	-100%	36016	Sales - Timber	65,254	0	6,699	65,254	0%	58,555	874%	0
0	0	0	0	0%	0	0%	36017	Sales - Chips	21,921	0	11,088	21,921	0%	10,834	98%	0
59,231	69,500	97,304	-10,269	-15%	-38,074	-39%	36030	Sales - Retail	367,105	527,900	664,134	-160,795	-30%	-297,029	-45%	527,900
-585	-1,200	-2,469	615	51%	1,885	76%	38015	Employee Discounts	-18,100	-12,000	-25,711	-6,100	-51%	7,611	30%	-12,000
0	0	0	0	0%	0	0%	38017	Homeowner Discounts	-6,023	-1,800	-4,738	-4,223	-235%	-1,285	-27%	-1,800
-7,300	-5,200	-6,441	-2,100	-40%	-859	-13%	38020	Discounts - Retail	-22,250	-47,000	-54,595	24,750	53%	32,345	59%	-47,000
-236	0	-276	-236	0%	39	14%	38025	Promotion Discounts	-3,057	-2,000	-1,570	-1,057	-53%	-1,488	-95%	-2,000
51,160	63,100	94,868	-11,940	-19%	-43,708	-46%		Total Retail Product Reve	409,575	470,100	601,026	-60,525	-13%	-191,451	-32%	470,100
0	0	0	0	0%	0	0%	(350...	Golf Cart Rentals	19,195	0	82,015	19,195	0%	-62,820	-77%	0
0	0	0	0	0%	0	0%	35018	Golf Club Set Rentals	0	0	7,521	0	0%	-7,521	-100%	0
0	0	0	0	0%	0	0%	35020	Golf - Driving Range	66,676	30,000	36,490	36,676	122%	30,187	83%	30,000
103,633	93,000	129,438	-161,600	-100%	-106,869	-100%	(355...	Lessons - Group	268,812	728,800	409,729	-459,988	-63%	-140,917	-34%	728,800
447	200	260	247	124%	187	72%	(355...	Lessons - Private	468,835	375,500	525,100	93,335	25%	-56,265	-11%	375,500
0	62,100	66,678	-62,100	-100%	-66,678	-100%	35585	Lessons - Masters Program	4,482	2,500	3,955	1,982	79%	527	13%	2,500
85,138	216,000	273,386	-130,862	-61%	-188,248	-69%	3559...	Snowflakes	192,282	260,800	334,818	-68,518	-26%	-142,537	-43%	260,800
-44	1,300	352	-1,344	-103%	-396	-113%	(355...	TD Tykes	56,438	26,400	48,970	30,038	114%	7,468	15%	26,400
0	0	0	0	0%	0	0%	3604...	Rentals	796,495	1,171,600	1,197,419	-375,105	-32%	-400,924	-33%	1,171,600
0	0	0	0	0%	0	0%	36042	Rentals, Storage	49,700	13,500	48,150	36,200	268%	1,550	3%	13,500
0	0	0	0	0%	0	0%	36043	Rentals, Bikes	79,806	43,200	43,698	36,606	85%	36,108	83%	43,200
0	0	0	0	0%	0	0%	3604...	Child Care	473	10,600	1,499	-10,127	-96%	-1,026	-68%	10,600
0	9,000	3,299	-9,000	-100%	-3,299	-100%	36050	Aerobics	-23,839	158,800	76,245	-182,639	-115%	-100,085	-131%	158,800
0	500	506	-500	-100%	-506	-100%	36056	Fitness/Training	1,140	5,000	7,266	-3,860	-77%	-6,126	-84%	5,000
0	0	0	0	0%	0	0%	36058	Rec Programs	0	14,400	15,057	-14,400	-100%	-15,057	-100%	14,400
0	0	0	0	0%	0	0%	36059	Day Camps	1,484	292,000	246,499	-290,516	-99%	-245,015	-99%	292,000
0	1,700	1,674	-1,700	-100%	-1,674	-100%	36051	Massage	3,623	17,300	13,475	-13,678	-79%	-58,853	-73%	17,300
0	100	115	-100	-100%	-115	-100%	36057	Towels/Lockers	154	1,200	2,135	-1,046	-87%	-1,981	-93%	1,200
32	0	0	32	0%	32	0%	36060	Lessons - Public	0	1,500	2,791	-1,500	-100%	-2,791	-100%	1,500
0	0	0	0	0%	0	0%	36070	Lessons - P.O.	79,349	57,700	64,263	21,649	38%	15,086	23%	57,700
0	0	0	0	0%	0	0%	36080	Lessons - Guest	38,166	30,500	30,500	7,666	25%	-1,098	-3%	30,500
0	0	0	0	0%	0	0%	37090	Equestrian - Boarding	53,114	32,000	32,208	21,114	66%	20,906	65%	32,000
0	0	0	0	0%	0	0%	37095	Equestrian - Camps	5,151	71,500	76,864	-66,349	-93%	-71,713	-93%	71,500
0	0	0	0	0%	0	0%	(370...	Equestrian - Horse Lease	21,864	0	0	21,864	0%	21,864	0%	0
189,206	545,500	582,577	-356,294	-65%	-393,371	-68%		Total Lessons & Rental R	2,183,397	3,344,800	3,315,431	-1,161,403	-35%	-1,132,034	-34%	3,344,800
10,000	1,700	585	8,300	488%	9,415	1609%	32010	Aso - Fees	85,990	55,000	48,760	30,990	56%	37,230	76%	55,000
4,010	500	270	3,510	702%	3,740	1385%	32020	Inspection Fees	38,890	23,000	22,360	15,890	69%	16,531	74%	23,000
26,211	500	4,763	25,711	5142%	21,448	450%	32030	Fines	74,848	9,000	16,050	65,848	732%	58,799	366%	9,000
107	3,010	2,252	-2,903	-96%	-2,145	-95%	34010	Interest	58,738	108,120	114,156	-49,382	-46%	-55,418	-49%	108,120
0	0	0	0	0%	0	0%	32042	Collection Costs Recovery	0	0	16,150	0	0%	-16,150	-100%	0
1,881	2,300	2,752	-419	-18%	-871	-32%	34020	Late Charges	39,368	36,000	36,131	3,368	9%	3,236	9%	36,000
0	0	0	0	0%	0	0%	34030	Lien Fees	14,580	12,000	12,960	2,580	22%	1,620	13%	12,000
0	0	-197	0	0%	197	100%	34040	Delinquency Fees	44,009	41,500	40,498	2,509	6%	3,512	9%	41,500
27,200	12,250	14,580	14,950	122%	12,620	87%	34050	Transfer Fees	234,745	158,200	157,050	76,545	48%	77,695	49%	158,200
50	0	20	50	0%	30	150%	34060	NSF Charges	120	0	80	120	0%	40	50%	0
0	0	0	0	0%	0	0%	34070	Shopping Bags	2	0	0	2	0%	2	0%	0
0	0	1,375	0	0%	-1,375	-100%	34075	Sponsorships	7,636	8,000	21,250	-364	-5%	-13,614	-64%	8,000
45,271	18,000	16,705	27,271	152%	28,566	171%	34080	Communications Ad Revenue	240,013	210,000	226,063	30,013	14%	13,949	6%	210,000
1,791	2,000	1,739	-209	-10%	52	3%	37018	Lease Revenue	21,100	21,700	26,885	-600	-3%	-5,785	-22%	21,700
6,633	7,490	12,791	-857	-11%	-6,158	-48%	37020	Other Revenue	66,180	110,380	89,643	-44,200	-40%	-23,462	-26%	110,380
2,318	24,000	25,847	-21,682	-90%	-23,529	-91%	38005	Employee Housing Revenue	74,920	112,000	112,644	-37,080	-33%	-37,723	-33%	112,000
0	0	0	0	0%	0	0%	37030	Forestry Grant Revenue	-203	0	20,438	-203	0%	-20,641	-101%	0
125,472	71,750	83,482	53,722	75%	41,990	50%		Total Other Revenue	1,000,937	904,900	961,116	96,037	11%	39,821	4%	904,900
1,040,931	1,873,000	2,026,681	-832,069	-44%	-985,751	-49%		GROSS REVENUE (GREV)	9,380,910	14,140,000	14,695,518	-4,759,090	-34%	-5,314,608	-36%	14,140,000
								COST OF GOODS SOLD (COGS)								
-5,859	-30,760	-27,560	24,901	81%	21,701	79%	43110	Meat	-144,489	-299,770	-272,208	155,281	52%	127,718	47%	-299,770
-3,297	-16,330	-16,565	13,033	80%	13,268	80%	43120	Seafood	-99,150	-195,090	-162,517	95,940	49%	63,367	39%	-195,090
-3,509	-13,400	-16,422	9,891	74%	12,913	79%	43130	Produce	-100,864	-145,200	-188,385	44,336	31%	87,521	46%	-145,200
-1,758	-12,570	-8,199	10,812	86%	6,441	79%	43140	Dairy	-43,475	-136,660	-93,164	93,185	68%	49,689	53%	-136,660
-2,030	-8,540	-4,266	6,510	76%	2,236	52%	43150	NA Beverage	-27,355	-69,770	-49,542	42,415	61%	22,188	45%	-69,770
-3,948	-18,379	-25,858	14,431	79%	21,909	85%	43160	Food Other	-131,328	-190,261	-263,566	58,933	31%	132,238	50%	-190,261
1,017	4,880	662	-3,863	-79%	355	54%	43190	Mktg Discounts credit	19,344	63,290	52,621	-43,906	-69%	-33,238	-63%	63,290
1,806	2,959	2,279	-1,153	-39%	-473	-21%	43192	EE Meals credit	20,589	40,091	33,849	-19,543	-49%	-13,300	-39%	40,091
-17,579	-92,140	-95,929	74,561	81%	78,351	82%		Food Cogs	-506,729	-933,370	-942,912	426,641	46%	436,183	46%	-933,370
-909	-8,330	-8,099	7,421	89%	7,190	89%	43270	Beer	-31,926	-84,270	-85,270	52,344	62%	53,664	63%	-84,270
-656	-5,530	-8,286	4,874	88%	7,629	92%	43280	Liquor	-30,134	-56,720	-68,504	26,586	47%	38,370	56%	-56,720
-3,231	-12,100	246	8,869	73%	-3,476	-1416%	43290	Wine	-61,497	-136,640	-121,008	75,143	55%	59,590	49%	-136,640
-4,796	-25,960	-16,139	21,164	82%	11,343	70%		Beverage Cogs	-123,557	-277,630	-275,181	154,073	55%	151,624	55%	-277,630

Tahoe Donner Association
Department P&L Detail (D01)
 For the Twelve Months Ending December 31, 2020
 Operating Fund Consolidated

December 2020

Year-to-Date December 2020

Actual	Budget	Prior Yr	Actual vs Budget		Actual vs Prior Yr		Account Number	Description	Actual	Budget	Prior Year	Actual vs Budget		Actual vs Prior Yr		Full Year Budget
			Variance	Var %	Variance	Var %						Variance	Var %	Variance	Var %	
\$	\$	\$	\$	%	\$	%			\$	\$	\$	\$	%	\$	%	\$
-33,372	-31,900	-47,310	-1,472	-5%	13,939	29%		Retail Product Cogs	-195,816	-265,000	-336,335	69,184	26%	140,519	42%	-265,000
-55,746	-150,000	-159,378	94,254	63%	103,632	65%		Total COGS	-826,102	-1,476,000	-1,554,428	649,898	44%	728,326	47%	-1,476,000
-05.4%	-08.0%	-07.9%	02.7%	33.1%	02.5%	31.9%		Total Cogs / GREV %	-08.8%	-10.4%	-10.6%	01.6%	15.6%	01.8%	16.7%	-10.4%
-65.2%	-50.6%	-49.9%	-14.7%	-29.0%	-15.4%	-30.8%		Retail Product Cogs / Retail R	-47.8%	-56.4%	-56.2%	08.6%	15.2%	08.2%	14.6%	-56.4%
-56.3%	-45.9%	-45.5%	-10.4%	-22.6%	-10.8%	-23.8%		Retail Product Cogs / Retail R	-42.7%	-49.7%	-48.9%	07.1%	14.2%	06.3%	12.8%	-49.7%
-35.2%	-28.1%	-30.5%	-07.1%	-25.2%	-04.7%	-15.3%		F&B Cogs / F&B Rev %	-31.8%	-28.8%	-29.1%	-03.0%	-10.5%	-02.7%	-09.4%	-28.8%
-29.7%	-28.1%	-33.3%	-01.6%	-05.9%	03.5%	10.6%		Food %, preDiscounts	-32.2%	-27.9%	-30.6%	-04.2%	-15.2%	-01.5%	-05.0%	-27.9%
-31.3%	-29.6%	-35.6%	-01.7%	-05.9%	04.3%	12.1%		Food %, postDiscounts	-33.9%	-30.5%	-33.1%	-03.4%	-11.0%	-00.8%	-02.5%	-30.5%
-227.9%	-36.5%	-18.9%	-191.4%	-524.5%	-209.0%	-1105.9%		Food NA Beverage %	-33.7%	-35.8%	-28.8%	02.0%	05.7%	-05.0%	-17.3%	-35.8%
-64.5%	-25.1%	-16.5%	-39.4%	-156.9%	-48.1%	-291.9%		COGS % Beverage, incld CF,n	-25.5%	-25.6%	-24.4%	00.1%	00.3%	-01.1%	-04.3%	-25.6%
-75.8%	-24.1%	-25.7%	-51.7%	-214.1%	-50.1%	-194.4%		COGS % Beer,net	-25.2%	-24.2%	-25.8%	-01.0%	-04.1%	00.6%	02.3%	-24.2%
-30.8%	-20.3%	-25.0%	-10.5%	-51.7%	-05.8%	-23.3%		COGS % Liquor,net	-17.2%	-20.6%	-17.9%	03.4%	16.5%	00.7%	04.0%	-20.6%
-78.8%	-29.1%	00.8%	-49.7%	-170.8%	-79.5%	-1056.8%		COGS % Wine,net	-34.3%	-29.6%	-30.2%	-04.7%	-16.0%	-04.1%	-13.4%	-29.6%
985,185	1,723,000	1,867,304	-737,815	-43%	-882,119	-47%		Gross Margin (GREV-CO)	8,554,807	12,664,000	13,141,089	-4,109,193	-32%	-4,586,282	-35%	12,664,000
PAYROLL																
SALARIES & WAGES																
-293,219	-326,331	-529,360	33,112	10%	236,141	45%	5110...	Salaries - Exempt - Regular & Ot	-3,069,087	-4,032,000	-3,992,572	962,913	24%	923,485	23%	-4,032,000
-128	0	0	-128	0%	-128	0%	51106	Salaries - Exempt - Commissions	-31,851	-23,000	-41,160	-8,851	-38%	9,309	23%	-23,000
-150,775	-198,587	-155,777	47,812	24%	5,002	3%	5122...	Wages - FTRegular	-1,744,584	-2,249,540	-1,848,877	504,956	22%	104,292	6%	-2,249,540
-255,222	-466,832	-445,097	211,610	45%	189,875	43%	5124...	Wages - Seasonal & PartTime	-2,457,191	-3,931,560	-4,104,070	1,474,369	38%	1,646,879	40%	-3,931,560
128	-950	0	1,078	113%	128	0%	5122...	Wages-FTR-Commissions	128	-10,000	-900	10,128	101%	1,028	114%	-10,000
-2,048	-12,300	-5,229	10,252	83%	3,181	61%	51246	Wages-Seasonal-Commissions	-83,458	-107,900	-88,921	24,442	23%	5,464	6%	-107,900
-15,102	-12,250	15,063	-2,852	-23%	-30,165	-200%	5110...	Incentive Program, Exempt	-43,188	-147,000	-332,184	103,812	71%	288,995	87%	-147,000
-3,719	-2,750	-3,104	-969	-35%	-615	-20%	51227	Incentive Program, FTR, NonEx	-32,469	-31,000	-99,925	-1,469	-5%	67,456	68%	-31,000
-507	0	-3,695	-507	0%	3,187	86%	51247	Incentive Program, Seasonal, N	-25,026	0	-72,868	-25,026	0%	47,842	66%	0
24,250	24,250	24,895	0	0%	-645	-3%	51299	Capitalized Payroll Direct S&W	356,286	343,000	302,212	13,286	4%	54,074	18%	343,000
-696,342	-995,750	-1,102,304	299,408	30%	405,962	37%		Total Salaries & Wages, DIREC	-7,130,440	-10,189,000	-10,279,263	3,058,560	30%	3,148,823	31%	-10,189,000
-284,199	-314,331	-489,402	30,132	10%	205,203	42%		Salaries sub-total	-2,787,840	-3,859,000	-4,063,703	1,071,160	28%	1,275,863	31%	-3,859,000
-412,143	-681,419	-612,902	269,276	40%	200,759	33%		Wage sub-total	-4,342,600	-6,330,000	-6,215,560	1,987,400	31%	1,872,960	30%	-6,330,000
-154,365	-202,287	-158,881	47,922	24%	4,516	3%		Wage-FTR subsubtotal	-1,776,926	-2,290,540	-1,949,701	513,614	22%	172,776	9%	-2,290,540
-257,778	-479,132	-454,021	221,354	46%	196,243	43%		Wage-Seasonal subsubt	-2,565,675	-4,039,460	-4,265,859	1,473,785	36%	1,700,184	40%	-4,039,460
-66.9%	-53.2%	-54.4%	-13.7%	-25.8%	-12.5%	-23.0%		PayrollDirect %ofRevenu	-76.0%	-72.1%	-69.9%	-04.0%	-05.5%	-06.1%	-08.7%	-72.1%
-4,868	-1,205	5,252	-3,663	-304%	-10,120	-193%	51108	PTO net\$ accrual, in Salaries	-33,877	-17,952	-32,855	-15,925	-89%	-66,731	-203%	-17,952
1,557	-1,398	-1,160	2,955	211%	2,716	234%	51228	PTO net\$ accrual, in Wages FTR	-30,322	-12,000	-4,707	-18,322	-153%	-25,614	-544%	-12,000
-3,311	-2,603	4,093	-708	-27%	-7,404	-181%		PTO net accrual, in PD Total	-64,198	-29,952	-28,147	-34,246	-114%	-92,346	-328%	-29,952
-749.5	0.0	-1793.4	-749.5	0.0	1043.9	0.6		Wage Overtime Hours	-8102.3	0.0	-16178.4	-8102.3	0.0	8076.1	0.5	0.0
-20185.9	-36261.1	-33981.0	16075.3	0.4	13795.2	0.4		Wage Total Hours	-214531.1	-340029.3	-345484.5	125498.3	0.4	130953.5	0.4	-340029.3
20.49	18.75	18.00	1.74	0.09	2.49	0.14		Wage ROP avg	20.10	18.58	17.98	1.52	0.08	2.12	0.12	18.58
-6272.2	-7280.6	-6928.5	1008.4	0.1	656.3	0.1		EXEMPT Hours	-69096.6	-92780.3	-89162.6	23683.8	0.3	20066.0	0.2	-92780.3
PAYROLL BURDEN																
-82,194	-126,813	-92,917	44,619	35%	10,724	12%	5130...	Payroll Taxes	-725,451	-1,135,000	-989,994	409,549	36%	264,543	27%	-1,135,000
-25,028	-52,670	-35,343	27,642	52%	10,315	29%	5130...	Workers Compensation	-256,296	-450,000	-461,946	193,704	43%	205,650	45%	-450,000
-74,207	-73,316	-80,814	-891	-1%	6,608	8%	5130...	Group Insurance	-918,288	-970,000	-882,896	51,712	5%	-35,391	-4%	-970,000
-7,959	-17,201	-14,437	9,242	54%	6,478	45%	5130...	Retirement Plan	-85,145	-205,000	-162,501	119,855	58%	77,356	48%	-205,000
3,667	3,663	3,827	4	0%	-160	-4%	51499	Capitalized Payroll Burden	54,849	44,000	46,638	10,849	25%	8,210	18%	44,000
-185,720	-266,337	-219,685	80,617	30%	33,965	15%		PAYROLL BURDEN Total	-1,930,332	-2,716,000	-2,450,700	785,668	29%	520,368	21%	-2,716,000
-77,770	-90,676	-78,561	12,907	14%	791	1%	(513...	subtotal, Burden-Salary	-862,257	-1,105,000	-1,020,218	242,743	22%	157,962	15%	-1,105,000
-63,326	-78,094	-64,016	14,769	19%	690	1%	(514...	subtotal, Burden-Wage-FTR	-678,891	-888,120	-695,006	209,229	24%	16,115	2%	-888,120
-48,292	-101,230	-80,935	52,938	52%	32,644	40%	(514...	subtotal, Burden-Wage-Seasona	-444,033	-766,880	-782,113	322,847	42%	338,081	43%	-766,880
26.7%	26.7%	19.9%	-00.1%	-00.3%	06.7%	33.8%		Burden % - on all Payroll	27.1%	26.7%	23.8%	00.4%	01.6%	03.2%	13.6%	26.7%
27.4%	28.8%	16.1%	-01.5%	-05.1%	11.3%	70.5%		Burden % - Salary	30.9%	28.6%	25.1%	02.3%	08.0%	05.8%	23.2%	28.6%
41.0%	38.6%	40.3%	02.4%	06.3%	00.7%	01.8%		Burden % - Wage-FTR	38.2%	38.8%	35.6%	-00.6%	-01.5%	02.6%	07.2%	38.8%
18.7%	21.1%	17.8%	-02.4%	-11.3%	00.9%	05.1%		Burden % - Wage-Season	17.3%	19.0%	18.3%	-01.7%	-08.8%	-01.0%	-05.6%	19.0%
27.1%	26.3%	23.6%	00.8%	02.9%	03.4%	14.5%		Burden % - Wage-FTR&	25.9%	26.1%	23.8%	-00.3%	-01.1%	02.1%	08.8%	26.1%
-882,062	-1,262,087	-1,321,989	380,025	30%	439,927	33%		PAYROLL TOTAL (Direct&Burd)	-9,060,772	-12,905,000	-12,729,963	3,844,228	30%	3,669,191	29%	-12,905,000
26.7%	26.7%	19.9%	-0.1%	-0.3%	6.7%	33.8%		Burden % TL	27.1%	26.7%	23.8%	0.4%	1.6%	3.2%	13.6%	26.7%
11.8%	12.7%	8.4%	-0.9%	-7.3%	3.4%	40.0%		Payroll Taxes %	10.2%	11.1%	9.6%	-1.0%	-8.7%	0.5%	5.6%	11.1%
3.6%	5.3%	3.2%	-1.7%	-32.1%	0.4%	12.1%		Workers Comp %	3.6%	4.4%	4.5%	-0.8%	-18.6%	-0.9%	-20.0%	4.4%
10.7%	7.4%	7.3%	3.3%	44.7%	3.3%	45.4%		Group Insurance %	12.9%	9.5%	8.6%	3.4%	35.3%	4.3%	49.9%	9.5%
1.1%	1.7%	1.3%	-0.6%	-33.8%	-0.2%	-12.7%		Retirement %	1.2%	2.0%	1.6%	-0.8%	-40.6%	-0.4%	-24.5%	2.0%
-0.5%	-0.4%	-0.3%	-0.2%	-43.2%	-0.2%	-51.7%		Capz PB %	-0.8%	-0.4%	-0.5%	-0.3%	-78.1%	-0.3%	-69.5%	-0.4%
OPERATING EXPENSES (OE)																
-1,909	-3,309	-3,433	1,400	42%	1,524	44%	50530	Employee Meals	-24,320	-42,641	-39,815	18,321	43%	15,495	39%	-42,641

Tahoe Donner Association
Department P&L Detail (D01)
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December 2020

Year-to-Date December 2020

Actual	Budget	Prior Yr	Actual vs Budget		Actual vs Prior Yr		Account Number		Actual	Budget	Prior Year	Actual vs Budget		Actual vs Prior Yr		Full Year Budget
			Variance	Var %	Variance	Var %						Variance	Var %	Variance	Var %	
\$	\$	\$	\$	%	\$	%			\$	\$	\$	\$	%	\$	%	\$
-2,811	-22,000	-22,156	19,189	87%	19,345	87%	50605	Employee Housing expenses	-123,900	-142,200	-149,475	18,300	13%	25,575	17%	-142,200
0	0	-200	0	0%	200	100%	50610	Educational Reimbursement	-1,670	0	-440	-1,670	0%	-1,230	-280%	0
-487	-1,000	-6,882	513	51%	6,395	93%	50615	Employee Recruiting	-102,746	-11,000	-17,882	-91,746	-834%	-84,864	-475%	-11,000
-3,576	-3,325	-1,780	-251	-8%	-1,796	-101%	50620	Employee Dev/Training	-14,346	-59,460	-35,222	45,114	76%	20,876	59%	-59,460
-8,740	-19,585	-18,594	10,845	55%	9,854	53%	50625	Employee Relations	-35,808	-71,540	-69,507	35,732	50%	33,699	48%	-71,540
0	-2,700	-2,544	2,700	100%	2,544	100%	50626	PreEmployment Testing	-9,526	-18,000	-15,580	8,474	47%	6,054	39%	-18,000
-370	-400	-370	30	7%	0	0%	50627	EAP Services	-4,442	-4,800	-4,442	358	7%	0	0%	-4,800
-2,338	-8,000	-2,588	5,662	71%	250	10%	50628	Benefit Administration Services	-39,779	-39,000	-34,774	-779	-2%	-5,005	-14%	-39,000
-779	-10,850	-7,689	8,550	79%	5,388	70%	50630	Uniforms	-15,856	-39,200	-34,374	23,344	60%	18,518	54%	-39,200
-2,300	-500	-524	-279	-56%	-255	-49%	51080	Seminars & Conferences	-10,175	-26,850	-12,902	16,675	62%	2,728	21%	-26,850
0	-1,020	-718	1,020	100%	718	100%	51095	Travel/Meeting Expense	-6,658	-24,670	-18,565	18,012	73%	11,907	64%	-24,670
-23,311	-72,689	-67,477	49,378	68%	44,167	65%		Total Staff Expense	-389,226	-479,361	-432,978	90,135	19%	43,752	10%	-479,361
-10,477	-10,100	-10,069	-377	-4%	-407	-4%	51090	Telephone	-125,607	-120,810	-111,844	-4,797	-4%	-13,763	-12%	-120,810
-2,026	-1,850	-1,814	-176	-10%	-211	-12%	55003	Cable/Sat TV Service	-25,097	-22,160	-22,358	-2,937	-13%	-2,740	-12%	-22,160
-6,359	-7,880	-8,626	1,521	19%	2,267	26%	55005	Disposal Fees	-112,922	-113,305	-128,081	383	0%	15,158	12%	-113,305
-40,509	-41,545	-32,068	1,036	2%	-8,441	-26%	5501...	Electricity	-296,888	-304,370	-313,305	7,482	2%	16,416	5%	-304,370
-8,672	-8,800	-7,107	128	1%	-1,565	-22%	55020	Natural Gas - Pools	-49,864	-75,600	-78,025	25,736	34%	28,161	36%	-75,600
-7,616	-10,775	-9,164	3,159	29%	1,547	17%	55025	Natural Gas - Buildings	-63,473	-85,725	-87,792	22,252	26%	24,319	28%	-85,725
-11,270	-14,245	-25,668	2,975	21%	14,399	56%	(530...	Fuel & Oil	-137,210	-161,100	-207,785	23,890	15%	70,575	34%	-161,100
0	-500	-349	500	100%	349	100%	55027	Propane (LPG)	-5,597	-5,820	-6,373	223	4%	776	12%	-5,820
-7,651	-7,885	-7,470	234	3%	-180	-2%	55030	Sewer Fees	-91,105	-92,390	-88,879	1,285	1%	-2,226	-3%	-92,390
-4,008	-3,240	-2,685	-768	-24%	-1,323	-49%	5503...	Water - Building/Facility	-38,903	-44,585	-43,931	5,682	13%	5,028	11%	-44,585
-23,918	-48,700	-14,779	24,782	51%	-9,140	-62%	55040	Water - Grounds	-88,338	-83,220	-81,958	-5,118	-6%	-6,380	-8%	-83,220
-122,505	-155,520	-119,800	33,015	21%	-2,705	-2%		TOTAL UTILITIES	-1,035,004	-1,109,085	-1,170,329	74,081	7%	135,325	12%	-1,109,085
								SUPPLIES & MAINTENANCE EXPENSE								
-1,586	-1,940	-1,627	354	18%	41	3%	56010	Security Exp	-16,797	-12,250	-15,387	-4,547	-37%	-1,410	-9%	-12,250
0	-250	0	250	100%	0	0%	52505	Hazardous Waste Clean Up	-652	-1,500	-5,420	848	57%	4,768	88%	-1,500
-2,988	-10,119	-9,793	7,321	72%	6,996	71%	56520	Linen Service	-50,171	-128,659	-127,544	78,488	61%	77,372	61%	-128,659
-5,974	-8,440	-8,671	2,466	29%	2,697	31%	56530	Janitorial Services & Supplies	-86,931	-98,655	-92,708	11,724	12%	5,776	6%	-98,655
-574	-635	-888	61	10%	314	35%	56535	Pest Control	-7,235	-10,570	-10,495	3,335	32%	3,260	31%	-10,570
-300	-1,755	-9,416	1,455	83%	9,116	97%	52020	Contract Fees	-13,155	-83,660	-22,620	70,505	84%	19,465	60%	-83,660
0	0	0	0	0%	0	0%	50201	Contract Labor	-93,118	0	0	-93,118	0%	-93,118	0%	0
0	0	0	0	0%	0	0%	52022	Veterinary Services	-2,961	-7,400	-6,306	4,439	60%	3,345	53%	-7,400
-1,080	-1,000	0	-80	-8%	-1,080	0%	52023	Equine Care Services	-10,623	-9,000	-8,596	-1,623	-18%	-2,028	-24%	-9,000
-2,400	-2,400	-2,626	0	0%	226	9%	52024	Offsite Pasturing	-21,307	-18,400	-19,686	-2,907	-16%	-1,621	-8%	-18,400
-3,207	-1,270	-1,887	-1,937	-153%	-1,320	-70%	53705	Equipment Rental	-36,353	-21,890	-21,563	-14,463	-66%	-14,790	-69%	-21,890
0	0	0	0	0%	0	0%	57035	Rental Property Expense	0	0	88	0	0%	-88	-100%	0
-183	0	0	-183	0%	-183	0%	53013	reserved for future use	0	0	-17,765	0	0%	200	100%	0
-356	-700	-511	344	49%	155	30%	56505	Feed Hay Grain	-17,521	-15,100	-17,765	-2,421	-16%	244	1%	-15,100
-1,578	-3,790	-2,762	2,212	58%	1,184	43%	51560	Mbr Srv - Retail COGS	-1,275	-7,000	-5,632	5,725	82%	4,357	77%	-7,000
0	-550	0	550	100%	0	0%	56503	Printed Forms/Ticket Stock	-12,701	-15,150	-10,186	2,449	16%	-2,515	-25%	-15,150
0	-100	-1,281	100	100%	1,281	100%	51037	Computer Software	-246	-5,300	-1,126	5,054	95%	1,879	88%	-5,300
-478	-1,995	-1,589	1,517	76%	1,111	70%	51038	Computer Hardware	-158	-2,200	-1,431	2,042	93%	1,274	89%	-2,200
-2,722	-2,865	-3,552	143	5%	830	23%	51050	Furniture and Office Equip	-9,964	-12,265	-10,760	2,301	19%	795	7%	-12,265
-2,759	-2,735	-2,480	-24	-1%	-280	-11%	51060	Office Supplies	-15,434	-28,290	-21,627	12,856	45%	6,193	29%	-28,290
-2,380	-3,490	-669	1,110	32%	-1,711	-256%	51061	Toner Cartridges	-19,948	-25,520	-27,247	5,572	22%	7,298	27%	-25,520
-3,637	-3,775	-1,830	138	4%	-1,806	-99%	53530	Signs	-10,324	-11,380	-7,698	1,056	9%	-2,626	-34%	-11,380
-3,702	-8,900	-9,761	5,198	58%	6,059	62%	56501	Operating Supplies	-48,473	-61,820	-62,425	13,347	22%	13,952	22%	-61,820
0	-500	-485	500	100%	485	100%	56502	Paper Products - Restaurant	-48,997	-74,270	-76,052	25,273	34%	27,055	36%	-74,270
-972	-2,500	-1,603	1,528	61%	631	39%	56504	Candle & Table-Top Supplies	-629	-2,200	-2,029	1,571	71%	1,400	69%	-2,200
-1,591	-5,090	-6,345	3,499	69%	4,754	75%	56511	Cleaning Supplies - Restaurant	-16,196	-31,500	-24,702	15,305	49%	8,506	34%	-31,500
-7,867	-5,525	-2,957	-2,342	-42%	-4,910	-168%	56540	Small Tools & Equipment	-18,623	-31,280	-28,227	12,657	40%	9,604	34%	-31,280
-1,496	0	-290	-1,496	0%	-1,206	-417%	56545	Safety Equipment	-34,151	-27,045	-20,460	-7,106	-26%	-13,691	-67%	-27,045
0	-800	-17	800	100%	17	100%	56550	Spoilage	-15,435	0	-15,394	-15,435	0%	-42	0%	0
0	0	0	0	0%	0	0%	51025	Entertainment	-1,300	-6,250	-149	4,950	79%	-1,151	-774%	-6,250
-118	-7,145	-6,727	7,027	98%	6,608	98%	55530	Recreation Programs	0	-21,660	-19,653	21,660	100%	19,653	100%	-21,660
0	0	0	0	0%	0	0%	55532	Special Programs	-5,501	-55,880	-50,996	50,379	90%	45,495	89%	-55,880
0	0	0	0	0%	0	0%	55536	Opening event expense- Lodge	0	0	-43	0	0%	43	100%	0
0	0	0	0	0%	0	0%	55537	Catering Rentals	0	-4,200	-10,826	4,200	100%	10,826	100%	-4,200
0	0	-310	0	0%	310	100%	56013	Concert Expenses	0	-71,035	0	71,035	100%	63,044	100%	-71,035
0	-200	-150	200	100%	150	100%	55550	Ski Team Expense	-1,329	-2,700	-2,567	1,371	51%	1,238	48%	-2,700
0	0	0	0	0%	0	0%	54200	R&M Building (non-posting)	0	0	-485	0	0%	485	100%	0
-4,360	-4,400	-8,365	40	1%	4,005	48%	54210	General/PM	-49,162	-50,500	-59,399	1,338	3%	10,237	17%	-50,500
-1,118	-800	-880	-318	-40%	-238	-27%	54220	Plumbing	-3,559	-3,550	-5,794	-9	0%	2,234	39%	-3,550
-233	-1,020	-1,019	787	77%	787	77%	54240	Lighting and Electrical	-2,007	-3,805	-3,630	1,798	47%	1,623	45%	-3,805
-212	-150	0	-62	-41%	-212	0%	54250	HVAC	-1,705	-1,025	-1,076	-680	-66%	-629	-58%	-1,025
0	-400	-29	400	100%	29	100%	54252	Carpentry	-152	-2,440	-116	2,288	94%	-36	-31%	-2,440
-607	-700	-607	93	13%	0	0%	54254	Elevators	-7,289	-7,800	-8,251	511	7%	962	12%	-7,800
-961	-300	213	-661	-220%	-1,173	-552%	54256	Fire Suppression	-8,403	-12,600	-13,919	4,197	33%	5,516	40%	-12,600

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Actual	Budget	Prior Yr	Actual vs Budget		Actual vs Prior Yr		Account Number		Actual	Budget	Prior Year	Actual vs Budget		Actual vs Prior Yr		Full Year Budget
			Variance	Var %	Variance	Var %						Variance	Var %	Variance	Var %	
\$	\$	\$	\$	%	\$	%			\$	\$	\$	\$	%	\$	%	\$
0	0	0	0	0%	0	0%	54274	Painting	-32	-700	-69	668	95%	37	53%	-700
-434	-2,518	-648	2,084	83%	214	33%	54290	Other Building	-7,735	-15,960	-7,976	8,225	52%	241	3%	-15,960
-7,925	-10,288	-11,337	2,363	23%	3,412	30%		R&M Building	-80,045	-98,380	-100,714	18,335	19%	20,670	21%	-98,380
0	0	0	0	0%	0	0%	54300	R&M Grounds (nonGolf) (non-p	-19	0	0	-19	0%	-19	0%	0
-35	0	-26	-35	0%	-9	-34%	54310	Asphalt	-2,346	0	-230	-2,346	0%	-2,116	-920%	0
0	0	0	0	0%	0	0%	54320	Irrigation and Drainage	-357	0	-178	-357	0%	-179	-101%	0
0	0	0	0	0%	0	0%	54340	GrassFlowersSeedFertilizers	-23	-2,250	-937	2,227	99%	914	98%	-2,250
0	-200	0	200	100%	0	0%	54350	Ski Trails	0	-1,000	-208	1,000	100%	208	100%	-1,000
-17,858	-23,700	-24,704	5,842	25%	6,847	28%	54380	Snow Removal	-111,349	-150,800	-178,587	39,451	26%	67,239	38%	-150,800
-1,312	-1,000	-1,125	-312	-31%	-187	-17%	54390	Other Grounds Maint	-37,249	-32,400	-36,468	-4,849	-15%	-782	-2%	-32,400
-19,204	-24,900	-25,855	5,696	23%	6,651	26%		R&M Grounds (nonGolf)	-151,344	-186,450	-216,607	35,106	19%	65,264	30%	-186,450
0	0	0	0	0%	0	0%	54400	R&M Equipment (non-posting)	-128	0	-1,217	-128	0%	1,090	90%	0
-1,502	-1,300	-745	-202	-16%	-757	-102%	54412	Ski Lifts, Fixed Grip	-8,571	-15,100	-9,622	6,529	43%	1,051	11%	-15,100
-33	-200	0	167	83%	-33	0%	54416	Ski Lifts, Surface	-905	-3,900	-3,338	2,995	77%	2,433	73%	-3,900
0	0	0	0	0%	0	0%	54418	Terrain Parks	-746	0	-746	-746	0%	-746	0%	0
-8,331	-1,500	1,000	-6,831	-455%	-9,331	-933%	54419	Snowmaking	-12,085	-6,900	-2,158	-5,185	-75%	-9,927	-460%	-6,900
-5,350	-5,000	-9,927	-350	-7%	4,577	46%	54421	Snowcats	-32,682	-76,200	-62,705	43,518	57%	30,023	48%	-76,200
-634	-1,100	-1,159	466	42%	525	45%	54426	Snowmobiles	-2,754	-9,600	-2,626	6,846	71%	-127	-5%	-9,600
-616	-200	-53	-416	-208%	-563	-1053%	54434	Golf Maint Eq	-18,455	-11,500	-11,475	-6,955	-60%	-6,980	-61%	-11,500
0	0	-1,187	0	0%	1,187	100%	54438	Golf Carts Fleet	-30	0	-3,814	-30	0%	3,784	99%	0
-4,381	-8,200	-15,117	3,819	47%	10,736	71%	54443	Rolling, Heavy	-57,603	-49,725	-75,062	-7,878	-16%	17,459	23%	-49,725
-3,359	-3,340	-6,982	-19	-1%	3,623	52%	54448	Rolling, Car/Truck/Bus/Van	-44,087	-69,270	-72,971	25,183	36%	28,883	40%	-69,270
-3,712	-2,850	-375	-862	-30%	-3,337	-890%	54452	F&B Kitchen Equip	-10,024	-20,480	-20,384	10,456	51%	10,360	51%	-20,480
0	-105	0	105	100%	0	0%	54454	F&B Glass/SilverChina	-102	-880	-195	778	88%	93	48%	-880
0	-200	0	200	100%	0	0%	54461	Bicycles	-1,367	-1,700	-1,022	333	20%	-346	-34%	-1,700
-513	-100	-1,778	-413	-413%	1,265	71%	54463	Fitness Equipment	-1,754	-1,600	-2,954	-154	-10%	1,199	41%	-1,600
0	-300	-63	300	100%	63	100%	54470	Office Equip R&M	0	-1,280	-593	1,280	100%	593	100%	-1,280
-5,200	-5,239	-4,992	39	1%	-208	-4%	54481	Computer Software Maint	-62,504	-62,530	-58,177	26	0%	-4,326	-7%	-62,530
-640	-620	-51	-20	-3%	-589	-1153%	54483	Computer Hardware Maint	-5,229	-6,590	-1,964	1,361	21%	-3,265	-166%	-6,590
-15	-550	-310	535	97%	295	95%	54499	Other Operating Equip R&M	-2,384	-7,820	-6,662	5,436	70%	4,278	64%	-7,820
-34,287	-30,804	-41,740	-3,483	-11%	7,454	18%		R&M Equipment	-261,409	-345,075	-336,938	83,666	24%	75,529	22%	-345,075
0	0	0	0	0%	0	0%	54510	Seed & Sod	-1,951	-6,500	-9,600	4,549	70%	7,650	80%	-6,500
0	0	0	0	0%	0	0%	54520	Fertilizer	-9,400	-9,000	-10,519	-400	-4%	1,119	11%	-9,000
0	0	0	0	0%	0	0%	54530	Top Dressing	-3,506	-5,400	-9,963	1,894	35%	6,456	65%	-5,400
0	0	0	0	0%	0	0%	54540	Sand, Gravel, Rock	1,397	-1,500	-5,003	2,897	193%	6,400	128%	-1,500
0	0	0	0	0%	0	0%	54560	Pesticides	-2,515	-5,900	-3,485	3,385	57%	970	28%	-5,900
0	0	0	0	0%	0	0%	54570	Irrigation and Drainage	-10,675	-2,300	-6,711	-8,375	-364%	-3,964	-59%	-2,300
0	0	0	0	0%	0	0%	54590	All Other Golf Course	0	-500	0	500	100%	0	0%	-500
-2,171	-1,800	-4,764	-371	-21%	2,593	54%	54710	chemicals	-28,025	-38,000	-48,082	9,975	26%	20,057	42%	-38,000
0	-140	0	140	100%	0	0%	54720	equipment	0	-2,010	0	2,010	100%	0	0%	-2,010
0	0	0	0	0%	0	0%	54730	service, regular	-1,085	0	0	-1,085	0%	-1,085	0%	0
-331	0	0	-331	0%	-331	0%	54790	other	-331	0	0	-331	0%	-331	0%	0
2,502	-1,940	-4,764	-562	-29%	2,263	47%		R&M Pool Spa	-29,440	-40,010	-48,082	10,570	26%	18,642	39%	-40,010
-88,628	-200	3,183	-88,428	-44214%	-91,811	-2884%	(575...	Forestry Management	-658,182	-479,560	-374,814	-178,622	-37%	-283,368	-76%	-479,560
0	0	-96	0	0%	96	100%	57528	Trails Maintenance	0	-1,300	-1,610	1,300	100%	1,610	100%	-1,300
-88,628	-200	3,087	-88,428	-44214%	-91,715	-2971%		R&M Forestry/Trails	-658,182	-480,860	-376,424	-177,322	-37%	-281,758	-75%	-480,860
24,571	12,400	4,705	12,171	98%	19,866	422%	59010	Contra - Inter-Dept. Charges	154,949	205,500	209,556	-50,551	-25%	-54,607	-26%	205,500
-127,974	-55,732	-75,905	-72,242	-130%	-52,069	-69%		R&M subtotal	-1,052,123	-976,375	-914,492	-75,748	-8%	-137,630	-15%	-976,375
-175,731	-134,201	-154,130	-41,530	-31%	-21,602	-14%		TOTAL SUPPLIES & MAI	-1,669,631	-1,880,404	-1,735,966	210,773	11%	66,334	4%	-1,880,404
ADMINISTRATIVE & OTHER EXPENSE																
0	0	-8,370	0	0%	8,370	100%	52010	Audit & Tax Services	-41,968	-33,000	-36,320	-8,968	-27%	-5,648	-16%	-33,000
-23,322	-1,775	0	-21,547	-1214%	-23,322	0%	52015	Consulting Expense	-70,052	-71,500	-9,342	1,448	2%	-60,711	-650%	-71,500
-1,200	0	-1,445	-1,200	0%	245	0%	52016	Environmental Services / Fees	-991	0	0	-991	0%	-991	0%	0
0	-8,334	9,117	8,334	100%	-9,117	-100%	52017	Po Survey	-1,777	-10,000	-1,614	8,223	82%	-163	-10%	-10,000
0	-12,500	0	12,500	100%	0	0%	52030	Legal Services	-55,072	-100,000	-75,711	44,929	45%	20,639	27%	-100,000
-63	-650	-1,032	587	90%	969	94%	52035	Governing Docs	0	-100,000	-27,353	100,000	100%	27,353	100%	-100,000
350	-2,000	-23	2,350	118%	373	1653%	51070	Public Relations	-2,634	-11,950	-7,986	9,316	78%	5,353	67%	-11,950
-12,336	-5,850	-13,100	-6,486	-111%	764	6%	55520	Promotion Expense	-2,066	-6,500	1,396	4,434	68%	-3,462	-248%	-6,500
0	-1,600	0	1,600	100%	0	0%	55540	Resort Advertising	-50,593	-83,650	-73,450	33,057	40%	22,857	31%	-83,650
0	-200	0	200	100%	0	0%	55545	Brochure Distribution	0	-7,000	0	7,000	100%	0	0%	-7,000
-1,275	-200	-41,182	-1,075	-538%	39,907	97%	55560	Sales specific	0	-2,500	-2,881	2,500	100%	2,881	100%	-2,500
-1,000	0	0	-1,000	0%	-1,000	0%	51520	Charitable Contributions	-5,430	-12,800	-50,322	7,370	58%	44,892	89%	-12,800
0	-1,100	-904	1,100	100%	904	100%	51530	Community Relations	-11,393	-20,000	-21,505	8,607	43%	10,113	47%	-20,000
-1,017	-4,880	-662	3,863	79%	-355	-54%	55538	Reservation Services	-5,225	-11,700	-11,307	6,475	55%	6,081	54%	-11,700
-2,329	-5,010	-5,336	2,681	54%	3,007	56%	55525	Marketing Discounts CoGS	-19,384	-63,290	-52,621	43,906	69%	33,238	63%	-63,290
							51020	Dues & Subscriptions	-32,182	-33,570	-31,366	1,388	4%	-816	-3%	-33,570

Tahoe Donner Association
Department P&L Detail (D01)
 For the Twelve Months Ending December 31, 2020
 Operating Fund Consolidated

December 2020

Year-to-Date December 2020

Actual	Budget	Prior Yr	Actual vs Budget		Actual vs Prior Yr		Account Number		Actual	Budget	Prior Year	Actual vs Budget		Actual vs Prior Yr		Full Year Budget
			Variance	Var %	Variance	Var %						Variance	Var %	Variance	Var %	
\$	\$	\$	\$	%	\$	%			\$	\$	\$	\$	%	\$	%	\$
-13,949	-8,183	-12,007	-5,766	-70%	-1,942	-16%	51035	Licenses, Permits, Fees	-149,356	-135,710	-154,986	-13,646	-10%	5,631	4%	-135,710
-77	-765	-521	688	90%	444	85%	51096	Mileage Reimbursement	-4,665	-7,330	-5,603	2,665	36%	938	17%	-7,330
-4	-3,000	-9,508	2,996	100%	9,504	100%	51515	Board Expense	-10,260	-41,400	-54,600	31,140	75%	44,340	81%	-41,400
0	0	0	0	0%	0	0%	51516	Annual Meeting Expense	-44,401	-41,000	-38,058	-3,401	-8%	-6,343	-17%	-41,000
0	-2,200	-2,353	2,200	100%	2,353	100%	51063	Postage - TDNews	-28,291	-33,600	-31,490	5,309	16%	3,199	10%	-33,600
0	0	0	0	0%	0	0%	51064	Postage - Value Line	0	0	-18	0	0%	18	100%	0
-809	-765	-679	-44	-6%	-130	-19%	51065	Postage - General	-12,439	-11,700	-11,101	-739	-6%	-1,338	-12%	-11,700
0	0	0	0	0%	0	0%	51510	Assessment Billing	-9,165	-10,400	-10,041	1,235	12%	876	9%	-10,400
-698	-900	-926	202	22%	228	25%	51535	Digital Content	-8,481	-10,800	-13,599	2,319	21%	5,118	38%	-10,800
-5,600	-11,000	-5,207	5,400	49%	-393	-8%	51545	Printing - TD News	-71,584	-80,000	-75,672	8,416	11%	4,088	5%	-80,000
-2,193	-1,000	-1,423	-1,193	-119%	-770	-54%	51546	Printing - Brochures	-14,198	-21,200	-26,964	7,002	33%	12,766	47%	-21,200
0	0	-707	0	0%	707	100%	51547	Printing - Other	-3,824	-100	-3,319	-3,724	-3724%	-505	-15%	-100
15,000	-1,000	2,753	16,000	1600%	12,248	445%	56601	Claims Expense	10,621	-20,000	-77,331	30,621	153%	87,952	114%	-20,000
0	0	0	0	0%	0	0%	57025	Fines and Penalties	-237	0	0	-237	0%	-237	0%	0
0	-2,000	2,481	2,000	100%	-2,481	-100%	52210	Bad Debt Expense	-13,000	-15,000	-9,519	2,000	13%	-3,481	-37%	-15,000
-18	-500	-947	482	96%	929	98%	52215	Collection Expense	-2,222	-6,000	-1,169	3,778	63%	-1,053	-90%	-6,000
-38,233	-39,160	-50,437	927	2%	12,204	24%	52220	Credit Card Expense	-231,162	-291,250	-336,810	60,088	21%	105,648	31%	-291,250
183	0	-1,745	183	0%	1,927	110%	52225	Over/Short	-1,873	0	-1,371	-1,873	0%	-502	-37%	0
0	0	-361	0	0%	361	100%	57009	Inter-Department Food Costs	-2,219	800	2,176	-3,019	-377%	-4,395	-202%	800
0	-1,601	0	1,601	100%	0	0%	59999	Contingency	0	-16,000	0	16,000	100%	0	0%	-16,000
-104,364	-77,030	-76,114	-27,334	-35%	-28,250	-37%	52025	Insurance Expense	-777,524	-750,000	-610,514	-27,524	-4%	-167,010	-27%	-750,000
-10,501	-24,900	-31,755	14,399	58%	21,254	67%	57030	Taxes - Property	-254,920	-279,000	-248,599	24,080	9%	-6,321	-3%	-279,000
-3,282	-3,400	9,967	118	3%	-13,249	-133%	5702...	Taxes - Income	-39,882	-40,000	-31,283	118	0%	-8,599	-27%	-40,000
-206,739	-221,503	-242,428	14,764	7%	35,689	15%		TOTAL ADMINISTRATIVE & O	-1,967,846	-2,377,150	-2,140,251	409,304	17%	172,405	8%	-2,377,150
-528,286	-583,913	-583,835	55,628	10%	55,549	10%		TOTAL OPERATING EXPENSES	-5,061,708	-5,846,000	-5,479,525	784,292	13%	417,817	8%	-5,846,000
-1,410,347	-1,846,000	-1,905,824	435,653	24%	495,476	26%		TOTAL PAYROLL AND OPERAT	-14,122,480	-18,751,000	-18,209,488	4,628,520	25%	4,087,008	22%	-18,751,000
-425,162	-123,000	-38,520	-302,162	-246%	-386,642	-1004%		NORBO (before AO)	-5,567,673	-6,087,000	-5,068,399	519,327	9%	-499,274	-10%	-6,087,000
197,000	18,000	-8,486	179,000	994%	205,486	2422%	59025	ALLOCATED OVERHEAD (AO)	197,000	197,000	172,514	0	0%	24,486	14%	197,000
-228,162	-105,000	-47,006	-123,162	-117%	-181,156	-385%		NOR (after AO)	-5,370,673	-5,890,000	-4,895,885	519,327	9%	-474,788	-10%	-5,890,000
-1,269,093	-1,978,000	-2,073,687	708,907	36%	804,594	39%		T O C post AO	-14,751,582	-20,030,000	-19,591,402	5,278,418	26%	4,839,820	25%	-20,030,000
-1,466,093	-1,996,000	-2,065,201	529,907	27%	599,108	29%		T O C pre AO	-14,948,582	-20,227,000	-19,763,917	5,278,418	26%	4,815,334	24%	-20,227,000
-82.0%	-94.7%	-97.7%	12.7%	13.4%	15.7%	16.1%		REV to TOC (CRR%)	-63.6%	-70.6%	-75.0%	07.0%	09.9%	11.4%	15.2%	-70.6%
568,234	105,000	292,445	463,234	441%	275,789	94%		Assessment Revenue, Operati	5,889,745	5,890,000	5,696,445	-255	0%	193,300	3%	5,890,000
340,072	0	245,439	340,072	0%	94,633	39%		NOR AFTER Assessment Reve	519,072	0	800,560	519,072	0%	-281,488	-35%	0

Tahoe Donner Association
Department P&L Detail (D01)

For the Twelve Months Ending December 31, 2020

Operating Fund Consolidated
Exception Report - Missing and Duplicate Accounts

Account Code Occurrences Row Number (dups) Row Code (dups)

Unit:TDA:SUMMARY
No Exceptions Found
No Duplicate Accounts