

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**Consolidated Operating Fund**

	2018	2019	2020	2021	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	Budget	F/cast	Budget	Amount	Pctg
Revenue	13,353,048	14,695,518	9,457,414	13,282,829	13,241,878	15,688,028	2,446,150	18%
Cogs	(1,573,523)	(1,554,427)	(826,433)	(1,233,742)	(1,123,227)	(1,432,945)	(309,718)	-28%
Gross Margin	11,779,525	13,141,091	8,630,981	12,049,087	12,118,651	14,255,083	2,136,432	18%
Payroll Direct-Salary	(3,695,689)	(4,074,800)	(2,845,420)	(4,098,500)	(4,057,852)	(4,468,462)	(410,610)	-10%
Payroll Direct-Hourly	(6,057,749)	(6,212,676)	(4,322,779)	(6,095,820)	(5,848,795)	(6,700,776)	(851,980)	-15%
Payroll Direct-Total	(9,753,438)	(10,287,476)	(7,168,199)	(10,194,320)	(9,906,648)	(11,169,238)	(1,262,590)	-13%
Payroll Burden	(2,388,370)	(2,450,702)	(1,832,532)	(2,492,921)	(2,402,162)	(2,763,768)	(361,606)	-15%
Payroll	(12,141,808)	(12,738,178)	(9,000,731)	(12,687,241)	(12,308,810)	(13,933,006)	(1,624,195)	-13%
Expenses	(5,072,241)	(5,471,316)	(5,020,385)	(6,005,954)	(5,681,731)	(6,806,437)	(1,124,706)	-20%
NORBO	(5,434,524)	(5,068,403)	(5,390,135)	(6,644,108)	(5,871,890)	(6,484,359)	(612,469)	-10%
Overhead Alloc	-	172,514	197,000	197,000	197,000	224,810	-	0%
NOR	(5,434,524)	(4,895,889)	(5,193,135)	(6,447,108)	(5,674,890)	(6,259,549)	(584,659)	-10%
COGS %	-12%	-11%	-9%	-9%	-8%	-9%		
Payroll Direct %	-73%	-70%	-76%	-77%	-75%	-71%		
Payroll Burden % Payroll	-24%	-24%	-26%	-24%	-24%	-25%		

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**005 General**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	-	-	295	-	-	-	#DIV/0!
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	-	-	295	-	-	-	#DIV/0!
Payroll Direct-Salary	(36,824)	(71,240)	-	-	-	-	#DIV/0!
Payroll Direct-Hourly	-	-	-	-	-	-	#DIV/0!
Payroll Direct-Total	(36,824)	(71,240)	-	-	-	-	#DIV/0!
Payroll Burden	(3,215)	(4,830)	(241)	-	-	-	#DIV/0!
Payroll	(40,039)	(76,070)	(241)	-	-	-	#DIV/0!
Expenses	(793,103)	(996,661)	(898,592)	(924,150)	(1,276,809)	(352,659)	-38%
NORBO	(833,142)	(1,072,731)	(898,538)	(924,150)	(1,276,809)	(352,659)	-38%
Overhead Alloc	-	(1,368,245)	197,000	197,000	-	-	0%
NOR	(833,142)	(2,440,976)	(701,538)	(727,150)	(1,276,809)	(549,659)	-76%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-9%	-7%	0%	0%	0%		

**Tahoe Donner Association  
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**010 Administration**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	245,029	264,741	217,894	137,345	140,200	2,855	0%
Cogs	-	-	-	-	-	-	0%
Gross Margin	245,029	264,741	217,894	137,345	140,200	2,855	1%
Payroll Direct-Salary	(541,114)	(723,847)	(228,102)	(587,297)	(534,945)	52,352	10%
Payroll Direct-Hourly	(198,254)	(137,639)	(63,815)	(122,411)	(42,000)	80,411	191%
Payroll Direct-Total	(739,368)	(861,486)	(291,917)	(709,708)	(576,945)	132,763	23%
Payroll Burden	(142,724)	(141,923)	(60,878)	(210,074)	(187,736)	22,338	12%
Payroll	(882,092)	(1,003,409)	(352,795)	(919,782)	(764,681)	155,101	20%
Expenses	(137,507)	(126,859)	(113,410)	(334,833)	(379,525)	(44,692)	-12%
NORBO	(774,570)	(865,527)	(248,311)	(1,117,270)	(1,004,006)	113,264	11%
Overhead Alloc	-	865,527	-	-	-	-	0%
NOR	(774,570)	-	(248,311)	(1,117,270)	(1,004,006)	113,264	11%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-302%	-325%	-134%	-517%	-412%		
Payroll Burden % Payroll	-19%	-16%	-21%	-30%	-33%		

**Tahoe Donner Association  
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**015 Communications**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	202,366	227,063	240,013	271,807	289,800	17,993	7%
Cogs	-	-	-	-	-	-	#DIV/0!
<b>Gross Margin</b>	<b>202,366</b>	<b>227,063</b>	<b>240,013</b>	<b>271,807</b>	<b>289,800</b>	<b>17,993</b>	<b>7%</b>
Payroll Direct-Salary	(282,872)	(215,573)	(240,540)	(237,769)	(247,553)	(9,784)	-4%
Payroll Direct-Hourly	(91,167)	(155,502)	(125,559)	(203,112)	(221,780)	(18,668)	-9%
<b>Payroll Direct-Total</b>	<b>(374,039)</b>	<b>(371,075)</b>	<b>(366,099)</b>	<b>(440,881)</b>	<b>(469,333)</b>	<b>(28,452)</b>	<b>-6%</b>
Payroll Burden	(68,458)	(80,460)	(88,377)	(94,523)	(117,052)	(22,529)	-24%
<b>Payroll</b>	<b>(442,497)</b>	<b>(451,535)</b>	<b>(454,476)</b>	<b>(535,404)</b>	<b>(586,385)</b>	<b>(50,981)</b>	<b>-10%</b>
Expenses	(253,676)	(186,674)	(148,085)	(193,230)	(220,815)	(27,585)	-14%
<b>NORBO</b>	<b>(493,807)</b>	<b>(411,146)</b>	<b>(362,548)</b>	<b>(456,827)</b>	<b>(517,400)</b>	<b>(60,573)</b>	<b>-13%</b>
Overhead Alloc	-	411,146	-	-	-	-	0%
<b>NOR</b>	<b>(493,807)</b>	<b>-</b>	<b>(362,548)</b>	<b>(456,827)</b>	<b>(517,400)</b>	<b>(60,573)</b>	<b>-13%</b>
<b>COGS %</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>		
<b>Payroll Direct %</b>	<b>-185%</b>	<b>-163%</b>	<b>-153%</b>	<b>-162%</b>	<b>-162%</b>		
<b>Payroll Burden % Payroll</b>	<b>-18%</b>	<b>-22%</b>	<b>-24%</b>	<b>-21%</b>	<b>-25%</b>		

**Tahoe Donner Association  
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**020 ASO**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>%</u>
Revenue	201,683	174,660	325,292	241,246	254,180	12,934	5%
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	201,683	174,660	325,292	241,246	254,180	12,934	7%
Payroll Direct-Salary	(68,658)	(68,477)	(71,287)	(74,740)	(77,397)	(2,657)	-4%
Payroll Direct-Hourly	(197,385)	(208,579)	(164,656)	(240,722)	(262,306)	(21,584)	-9%
Payroll Direct-Total	(266,043)	(277,056)	(235,943)	(315,462)	(339,703)	(24,241)	-8%
Payroll Burden	(79,474)	(83,093)	(75,779)	(77,979)	(66,242)	11,737	15%
Payroll	(345,517)	(360,149)	(311,722)	(393,441)	(405,945)	(12,505)	-3%
Expenses	(31,049)	(29,051)	(28,674)	(35,710)	(40,549)	(4,839)	-14%
NORBO	(174,883)	(214,540)	(15,104)	(187,904)	(192,314)	(4,410)	-2%
Overhead Alloc	-	(112,959)	-	-	-	-	0%
NOR	(174,883)	(327,499)	(15,104)	(187,904)	(192,314)	(4,410)	-2%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-132%	-159%	-73%	-131%	-134%		
Payroll Burden % Payroll	-30%	-30%	-32%	-25%	-19%		

**Tahoe Donner Association  
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**025 MIS**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	Forecast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	0%
<b>Gross Margin</b>	-	-	-	-	-	-	0%
Payroll Direct-Salary	(229,909)	(233,518)	(230,030)	(243,101)	(259,147)	(16,046)	-7%
Payroll Direct-Hourly	(151,159)	(144,527)	(123,277)	(190,669)	(220,209)	(29,540)	-15%
Payroll Direct-Total	(381,068)	(378,045)	(353,307)	(433,770)	(479,356)	(45,586)	-11%
Payroll Burden	(86,205)	(90,985)	(89,391)	(84,356)	(99,294)	(14,938)	-18%
Payroll	(467,273)	(469,030)	(442,698)	(518,126)	(578,650)	(60,524)	-12%
Expenses	(164,533)	(144,167)	(160,178)	(259,030)	(299,740)	(40,710)	-16%
NORBO	(631,806)	(613,197)	(602,876)	(777,156)	(878,390)	(101,234)	-13%
Overhead Alloc	-	613,197	-	-	-		0%
NOR	(631,806)	-	(602,876)	(777,156)	(878,390)	(101,234)	-13%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-23%	-24%	-25%	-19%	-21%		

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**030 Accounting**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	6,287	4,802	1,325	-	600	600	#DIV/0!
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	6,287	4,802	1,325	-	600	600	#DIV/0!
Payroll Direct-Salary	(277,109)	(303,621)	(150,000)	(338,705)	(322,246)	16,459	5%
Payroll Direct-Hourly	(269,660)	(283,777)	(209,347)	(193,322)	(294,284)	(100,962)	-52%
Payroll Direct-Total	(546,769)	(587,398)	(359,347)	(532,027)	(616,530)	(84,503)	-16%
Payroll Burden	(140,904)	(150,130)	(124,374)	(97,361)	(124,226)	(26,865)	-28%
Payroll	(687,673)	(737,528)	(483,721)	(629,388)	(740,756)	(111,368)	-18%
Expenses	(79,531)	(101,664)	(201,793)	(123,878)	(146,350)	(22,472)	-18%
NORBO	(760,917)	(834,390)	(684,189)	(753,266)	(886,506)	1,639,771	-218%
Overhead Alloc	-	834,390	-	-	-	-	0%
NOR	(760,917)	-	(684,189)	(753,266)	(886,506)	(133,240)	-18%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-8697%	-12232%	-27121%	0%	-102755%		
Payroll Burden % Payroll	-26%	-26%	-35%	-18%	-20%		

**Tahoe Donner Association  
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**035 Human Resources**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	-	-	-	-	-	-	#DIV/0!
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	-	-	-	-	-	-	#DIV/0!
Payroll Direct-Salary	(166,795)	(217,163)	(190,453)	(209,994)	(191,476)	18,517	9%
Payroll Direct-Hourly	(41,059)	(5,068)	(2,649)	(35,875)	(48,575)	(12,700)	-35%
Payroll Direct-Total	(207,854)	(222,231)	(193,102)	(245,869)	(240,051)	5,818	2%
Payroll Burden	(45,842)	(43,444)	(41,591)	(65,155)	(74,496)	(9,341)	-14%
Payroll	(253,696)	(265,675)	(234,693)	(311,024)	(314,548)	(3,523)	-1%
Expenses	(120,269)	(118,073)	(95,220)	(116,610)	(192,760)	(76,150)	-65%
NORBO	(373,965)	(383,748)	(329,913)	(427,634)	(507,308)	934,942	-219%
Overhead Alloc	-	383,748	-	-	-	-	0%
NOR	(373,965)	-	(329,913)	(427,634)	(507,308)	(79,673)	-19%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-22%	-20%	-22%	-27%	-31%		



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**040 Member Services**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	32,379	29,865	19,722	29,350	32,897	3,547	11%
Cogs	-	15	-	-	-	-	#DIV/0!
<b>Gross Margin</b>	<b>32,379</b>	<b>29,880</b>	<b>19,722</b>	<b>29,350</b>	<b>32,897</b>	<b>3,547</b>	<b>12%</b>
Payroll Direct-Salary	(60,341)	(63,818)	(59,384)	(83,314)	(67,592)	15,722	23%
Payroll Direct-Hourly	(102,543)	(103,168)	(92,784)	(112,854)	(196,223)	(83,369)	-42%
Payroll Direct-Total	(162,884)	(166,986)	(152,168)	(196,168)	(263,815)	(67,647)	-26%
Payroll Burden	(46,544)	(58,235)	(55,838)	(67,614)	(83,734)	(16,120)	-19%
Payroll	(209,428)	(225,221)	(208,006)	(263,782)	(347,549)	(83,767)	-24%
Expenses	(35,242)	(28,107)	(18,441)	(29,288)	(34,596)	(5,308)	-15%
NORBO	(212,291)	(223,448)	(206,725)	(263,720)	(349,248)	(85,528)	-24%
Overhead Alloc	-	223,448	-	-	-	-	0%
NOR	(212,291)	-	(206,725)	(263,720)	(349,248)	(85,528)	-24%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-503%	-559%	-772%	-668%	-802%		
Payroll Burden % Payroll	-29%	-35%	-37%	-34%	-32%		

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**050 Forestry**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	%
Revenue	137,410	94,975	173,373	301,500	214,500	(87,000)	-29%
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	137,410	94,975	173,373	301,500	214,500	(87,000)	-29%
Payroll Direct-Salary	(93,006)	(171,395)	(234,398)	(274,237)	(279,176)	(4,939)	-2%
Payroll Direct-Hourly	(378,046)	(394,916)	(403,143)	(389,839)	(456,480)	(66,641)	-17%
Payroll Direct-Total	(471,052)	(566,311)	(637,541)	(664,076)	(735,656)	(71,580)	-11%
Payroll Burden	(96,383)	(112,917)	(118,435)	(111,250)	(127,618)	(16,368)	-15%
Payroll	(567,435)	(679,228)	(755,976)	(775,326)	(863,274)	(87,949)	-11%
Expenses	(446,620)	(569,646)	(859,743)	(588,150)	(592,590)	(4,440)	-1%
NORBO	(876,645)	(1,153,899)	(1,442,346)	(1,061,976)	(1,241,364)	(179,389)	-17%
Overhead Alloc	-	(169,934)	-	-	-	-	0%
NOR	(876,645)	(1,323,833)	(1,442,346)	(1,061,976)	(1,241,364)	(179,389)	-17%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-343%	-596%	-368%	-220%	-343%		
Payroll Burden % Payroll	-20%	-20%	-19%	-17%	-17%		

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**051 Trails**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	%
Revenue	504	2,832	1,127	850	1,012	162	19%
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	504	2,832	1,127	850	1,012	162	19%
Payroll Direct-Salary	(22,873)	(63,635)	(54,770)	(68,678)	(143,905)	(75,227)	-110%
Payroll Direct-Hourly	(76,029)	(41,919)	(48,737)	(81,020)	(87,048)	(6,028)	-7%
Payroll Direct-Total	(98,902)	(105,554)	(103,507)	(149,698)	(230,953)	(81,255)	-54%
Payroll Burden	(21,642)	(24,269)	(17,516)	(25,450)	(35,833)	(10,383)	-41%
Payroll	(120,544)	(129,823)	(121,023)	(175,148)	(266,786)	(91,638)	-52%
Expenses	(27,760)	(15,238)	15,530	(27,130)	(26,039)	1,091	4%
NORBO	(147,800)	(142,229)	(104,366)	(201,428)	(291,813)	(90,385)	-45%
Overhead Alloc	-	(56,241)	-	-	-	-	0%
NOR	(147,800)	(198,470)	(104,366)	(201,428)	(291,813)	(90,385)	-45%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-19623%	-3727%	-9184%	-17612%	-22821%		
Payroll Burden % Payroll	-22%	-23%	-17%	-17%	-16%		

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**060 Marina**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	678,416	680,754	464,555	677,835	723,207	45,372	7%
Cogs	(52,259)	(51,486)	(13,138)	(77,822)	(68,620)	9,202	12%
<b>Gross Margin</b>	<b>626,157</b>	<b>629,268</b>	<b>451,417</b>	<b>600,013</b>	<b>654,587</b>	<b>54,574</b>	<b>9%</b>
Payroll Direct-Salary	(96,708)	(94,103)	(68,505)	(73,261)	(66,266)	6,995	10%
Payroll Direct-Hourly	(145,553)	(145,470)	(77,364)	(168,800)	(181,045)	(12,245)	-7%
<b>Payroll Direct-Total</b>	<b>(242,261)</b>	<b>(239,573)</b>	<b>(145,869)</b>	<b>(242,061)</b>	<b>(247,311)</b>	<b>(5,250)</b>	<b>-2%</b>
Payroll Burden	(53,328)	(52,353)	(31,485)	(48,412)	(60,234)	(11,822)	-24%
<b>Payroll</b>	<b>(295,589)</b>	<b>(291,926)</b>	<b>(177,354)</b>	<b>(290,473)</b>	<b>(307,545)</b>	<b>(17,072)</b>	<b>-6%</b>
Expenses	(85,137)	(72,705)	(62,743)	(87,659)	(103,152)	(15,493)	-18%
<b>NORBO</b>	<b>245,431</b>	<b>264,637</b>	<b>211,320</b>	<b>221,881</b>	<b>243,889</b>	<b>22,008</b>	<b>10%</b>
Overhead Alloc	-	-	-	-	-	-	0%
<b>NOR</b>	<b>245,431</b>	<b>264,637</b>	<b>211,320</b>	<b>221,881</b>	<b>243,889</b>	<b>22,008</b>	<b>10%</b>
<b>COGS %</b>	<b>-8%</b>	<b>-8%</b>	<b>-3%</b>	<b>-11%</b>			
<b>Payroll Direct %</b>	<b>-36%</b>	<b>-35%</b>	<b>-31%</b>	<b>-36%</b>			
<b>Payroll Burden % Payroll</b>	<b>-22%</b>	<b>-22%</b>	<b>-22%</b>	<b>-20%</b>			

**Tahoe Donner Association**  
**Operating Fund**  
**2022 Budget**

**080 Equestrian**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	227,394	238,635	78,689	133,005	136,900	3,895	3%
Cogs	(6,040)	(7,731)	-	(2,150)	(600)	1,550	72%
<b>Gross Margin</b>	<b>221,354</b>	<b>230,904</b>	<b>78,689</b>	<b>130,855</b>	<b>136,300</b>	<b>5,445</b>	<b>4%</b>
Payroll Direct-Salary	(77,987)	(81,955)	(26,506)	(57,479)	(56,338)	1,141	2%
Payroll Direct-Hourly	(80,395)	(90,078)	(56,440)	(65,331)	(66,981)	(1,650)	-3%
<b>Payroll Direct-Total</b>	<b>(158,382)</b>	<b>(172,033)</b>	<b>(82,946)</b>	<b>(122,810)</b>	<b>(123,319)</b>	<b>(509)</b>	<b>0%</b>
Payroll Burden	(44,680)	(42,136)	(18,585)	(32,505)	(31,536)	969	3%
<b>Payroll</b>	<b>(203,062)</b>	<b>(214,169)</b>	<b>(101,531)</b>	<b>(155,315)</b>	<b>(154,855)</b>	<b>460</b>	<b>0%</b>
Expenses	(102,857)	(108,325)	(88,445)	(91,184)	(98,585)	(7,401)	-8%
<b>NORBO</b>	<b>(84,565)</b>	<b>(91,590)</b>	<b>(111,287)</b>	<b>(115,644)</b>	<b>(117,140)</b>	<b>(1,496)</b>	<b>-1%</b>
Overhead Alloc	-	(69,186)	-	-	-	-	0%
<b>NOR</b>	<b>(84,565)</b>	<b>(160,776)</b>	<b>(111,287)</b>	<b>(115,644)</b>	<b>(117,140)</b>	<b>(1,496)</b>	<b>-1%</b>
<b>COGS %</b>	<b>-3%</b>	<b>-3%</b>	<b>0%</b>	<b>-2%</b>	<b>0%</b>		
<b>Payroll Direct %</b>	<b>-70%</b>	<b>-72%</b>	<b>-105%</b>	<b>-92%</b>	<b>-90%</b>		
<b>Payroll Burden % Payroll</b>	<b>-28%</b>	<b>-24%</b>	<b>-22%</b>	<b>-26%</b>	<b>-26%</b>		

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**090 Tennis**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	222,645	308,059	352,123	364,875	447,490	82,615	23%
Cogs	(31,801)	(35,643)	(28,553)	(29,674)	(29,824)	(150)	-1%
Gross Margin	190,844	272,416	323,570	335,201	417,666	82,465	25%
Payroll Direct-Salary	(75,709)	(68,410)	(82,587)	(87,395)	(98,358)	(10,963)	-13%
Payroll Direct-Hourly	(57,656)	(60,918)	(89,921)	(145,054)	(150,827)	(5,773)	-4%
Payroll Direct-Total	(133,365)	(129,328)	(172,508)	(232,449)	(249,185)	(16,736)	-7%
Payroll Burden	(22,702)	(20,595)	(23,758)	(39,776)	(41,600)	(1,824)	-5%
Payroll	(156,067)	(149,923)	(196,266)	(272,225)	(290,785)	(18,560)	-7%
Expenses	(55,926)	(50,132)	(31,427)	(33,487)	(55,486)	(21,999)	-66%
NORBO	(21,149)	72,361	95,877	29,489	71,394	41,905	142%
Overhead Alloc	-	(82,029)	-	-	-	-	0%
NOR	(21,149)	(9,668)	95,877	29,489	71,394	41,905	142%
COGS %	-14%	-12%	-8%	-8%	-7%		
Payroll Direct %	-60%	-42%	-49%	-64%	-56%		
Payroll Burden % Payroll	-17%	-16%	-14%	-17%	-17%		

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**100 Campground**

	2018	2019	2020	2021	2022	2020 Bdg vs 2019 Forecast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>F/cast</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	86,757	95,813	119,887	115,481	117,750	(4,406)	-4%
Cogs	-	-	-	-	-	-	0%
Gross Margin	86,757	95,813	119,887	115,481	117,750	(4,406)	-4%
Payroll Direct-Salary	(25,021)	(28,982)	(29,523)	(30,941)	(31,796)	(1,418)	-5%
Payroll Direct-Hourly	(9,585)	(12,461)	(12,194)	(14,493)	(14,880)	(2,299)	-19%
Payroll Direct-Total	(34,606)	(41,443)	(41,717)	(45,434)	(46,676)	(3,717)	-9%
Payroll Burden	(6,470)	(6,624)	(6,270)	(7,056)	(9,395)	(786)	-13%
Payroll	(41,076)	(48,067)	(47,987)	(52,490)	(56,071)	(4,503)	-9%
Expenses	(35,618)	(37,850)	(37,023)	(34,677)	(33,890)	2,346	6%
NORBO	10,063	9,896	34,877	28,314	27,789	(6,563)	-19%
Overhead Alloc	-	(32,374)	-	-	-	-	0%
NOR	10,063	(22,478)	34,877	28,314	27,789	(6,563)	-19%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-40%	-43%	-35%	-39%	-40%		
Payroll Burden % Payroll	-19%	-16%	-15%	-16%	-20%		

**Tahoe Donner Association**  
**Operating Fund**  
**2022 Budget**

**110 Cross Country Center**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	%
Revenue	957,163	1,381,116	1,265,594	1,622,059	1,700,508	78,449	5%
Cogs	(72,782)	(85,840)	(70,893)	(91,369)	(97,500)	(6,131)	-7%
Gross Margin	884,381	1,295,276	1,194,701	1,530,690	1,603,008	72,318	5%
Payroll Direct-Salary	(132,691)	(118,260)	(73,159)	(118,000)	(126,658)	(8,658)	-7%
Payroll Direct-Hourly	(237,326)	(360,572)	(305,881)	(325,144)	(362,162)	(37,018)	-11%
Payroll Direct-Total	(370,017)	(478,832)	(379,040)	(443,144)	(488,820)	(45,676)	-10%
Payroll Burden	(81,505)	(89,294)	(69,162)	(79,766)	(99,972)	(20,206)	-25%
Payroll	(451,522)	(568,126)	(448,202)	(522,910)	(588,792)	(65,882)	-13%
Expenses	(234,855)	(309,209)	(266,394)	(377,058)	(388,633)	(11,575)	-3%
NORBO	198,004	417,941	480,105	630,722	625,583	(5,139)	-1%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	198,004	417,941	480,105	630,722	625,583	(5,139)	-1%
COGS %	-8%	-6%	-6%	-6%	-6%		
Payroll Direct %	-39%	-35%	-30%	-27%	-29%		
Payroll Burden % Payroll	-22%	-19%	-18%	-18%	-20%		



**Tahoe Donner Association**  
**Operating Fund**  
**2022 Budget**

**120 Golf Course Operations**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Fcast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	1,102,824	706,521	86,618	1,401,536	1,516,410	114,874	8%
Cogs	(62,154)	(49,814)	(411)	(46,474)	(56,400)	(9,926)	-21%
Gross Margin	1,040,670	656,707	86,207	1,355,062	1,460,010	104,948	8%
Payroll Direct-Salary	(49,119)	(51,079)	(23,676)	(67,390)	(138,506)	(71,116)	-106%
Payroll Direct-Hourly	(126,817)	(111,046)	(24,330)	(161,524)	(162,759)	(1,235)	-1%
Payroll Direct-Total	(175,936)	(162,125)	(48,006)	(228,914)	(301,265)	(72,351)	-32%
Payroll Burden	(42,326)	(39,319)	(13,842)	(49,903)	(78,012)	(28,109)	-56%
Payroll	(218,262)	(201,444)	(61,848)	(278,817)	(379,277)	(100,460)	-36%
Expenses	(110,187)	(94,105)	(36,934)	(125,827)	(145,684)	(19,857)	-16%
NORBO	712,221	361,158	(12,575)	950,418	935,049	(15,369)	-2%
Overhead Alloc	-	(132,189)	-	-	-	-	0%
NOR	712,221	228,969	(12,575)	950,418	935,049	(15,369)	-2%
COGS %	-6%	-7%	0%	-3%	-4%		
Payroll Direct %	-16%	-23%	-55%	-16%	-20%		
Payroll Burden % Payroll	-24%	-24%	-29%	-22%	-26%		

**Tahoe Donner Association**  
**Operating Fund**  
**2022 Budget**

**125 Golf Course Maintenance**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	#DIV/0!
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	-	-	-	-	-	-	#DIV/0!
Payroll Direct-Salary	(81,422)	(143,247)	(86,327)	(166,628)	(182,458)	(15,830)	-9%
Payroll Direct-Hourly	(399,759)	(392,105)	(134,419)	(322,068)	(343,918)	(21,850)	-7%
Payroll Direct-Total	(481,181)	(535,352)	(220,746)	(488,696)	(526,376)	(37,680)	-8%
Payroll Burden	(108,415)	(111,469)	(57,849)	(129,900)	(144,197)	(14,297)	-11%
Payroll	(589,596)	(646,821)	(278,595)	(618,596)	(670,573)	(51,977)	-8%
Expenses	(235,772)	(238,511)	(238,364)	(279,048)	(351,605)	(72,557)	-26%
NORBO	(825,368)	(885,332)	(516,959)	(897,644)	(1,022,178)	(124,534)	-14%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	(825,368)	(885,332)	(516,959)	(897,644)	(1,022,178)	(124,534)	-14%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-23%	-21%	-26%	-27%	-27%		

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**128 The Lodge**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	2,534,642	2,540,702	1,296,388	1,740,413	2,045,088	304,675	18%
Cogs	(725,279)	(719,422)	(430,600)	(556,932)	(636,140)	(79,208)	-14%
Gross Margin	1,809,363	1,821,280	865,788	1,183,481	1,408,948	225,467	19%
Payroll Direct-Salary	(323,355)	(327,130)	(228,023)	(424,446)	(451,682)	(27,236)	-6%
Payroll Direct-Hourly	(730,979)	(711,252)	(505,370)	(617,662)	(572,274)	45,388	7%
Payroll Direct-Total	(1,054,334)	(1,038,382)	(733,393)	(1,042,108)	(1,023,956)	18,152	2%
Payroll Burden	(295,175)	(309,468)	(228,722)	(343,896)	(342,032)	1,864	1%
Payroll	(1,349,509)	(1,347,850)	(962,115)	(1,386,004)	(1,365,988)	20,016	1%
Expenses	(431,032)	(431,795)	(326,072)	(357,171)	(361,270)	(4,099)	-1%
NORBO	28,822	41,635	(422,399)	(559,694)	(318,310)	241,384	43%
Overhead Alloc	-	(393,776)	-	-	-	-	0%
NOR	28,822	(352,141)	(422,399)	(559,694)	(318,310)	241,384	43%
COGS %	-29%	-28%	-33%	-32%	-31%		
Payroll Direct %	-42%	-41%	-57%	-60%	-50%		
Payroll Burden % Payroll	-28%	-30%	-31%	-33%	-33%		

**Tahoe Donner Association**  
**Operating Fund**  
**2022 Budget**

**130 Aquatics**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	226,025	250,755	61,082	106,490	279,695	173,205	163%
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	226,025	250,755	61,082	106,490	279,695	173,205	163%
Payroll Direct-Salary	-	-	-	(5,805)	(5,805)	-	0%
Payroll Direct-Hourly	(57,669)	(91,311)	(30,520)	(84,439)	(97,202)	(12,763)	-15%
Payroll Direct-Total	(57,669)	(91,311)	(30,520)	(90,244)	(103,007)	(12,763)	-14%
Payroll Burden	(11,323)	(15,906)	(4,948)	(15,251)	(24,391)	(9,140)	-60%
Payroll	(68,992)	(107,217)	(35,468)	(105,495)	(127,398)	(21,903)	-21%
Expenses	(136,893)	(169,146)	(112,378)	(162,508)	(173,043)	(10,535)	-6%
NORBO	20,140	(25,608)	(86,764)	(161,513)	(20,746)	140,767	87%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	20,140	(25,608)	(86,764)	(161,513)	(20,746)	140,767	87%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-26%	-36%	-50%	-85%	-37%		
Payroll Burden % Payroll	-20%	-17%	-16%	-17%	-24%		

**Tahoe Donner Association**  
**Operating Fund**  
**2022 Budget**

**132 Trout Creek Recreation Center**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	1,076,701	1,059,738	607,188	901,323	1,088,485	187,162	21%
Cogs	(27,108)	(20,016)	(4,975)	(21,664)	(22,500)	(836)	-4%
Gross Margin	1,049,593	1,039,722	602,213	879,659	1,065,985	186,326	21%
Payroll Direct-Salary	(151,454)	(161,646)	(117,093)	(166,742)	(155,679)	11,063	7%
Payroll Direct-Hourly	(309,907)	(321,353)	(179,503)	(263,481)	(309,802)	(46,321)	-18%
Payroll Direct-Total	(461,361)	(482,999)	(296,596)	(430,223)	(465,481)	(35,258)	-8%
Payroll Burden	(126,091)	(123,480)	(85,156)	(83,086)	(94,255)	(11,169)	-13%
Payroll	(587,452)	(606,479)	(381,752)	(513,309)	(559,736)	(46,427)	-9%
Expenses	(313,979)	(311,992)	(275,854)	(315,275)	(344,683)	(29,408)	-9%
NORBO	148,162	121,251	(55,393)	51,075	161,566	110,492	216%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	148,162	121,251	(55,393)	51,075	161,566	110,492	216%
COGS %	-3%	-2%	-1%	-2%	-2%		
Payroll Direct %	-43%	-46%	-49%	-48%	-43%		
Payroll Burden % Payroll	-27%	-26%	-29%	-19%	-20%		

**Tahoe Donner Association**  
**Operating Fund**  
**2022 Budget**

**140 Recreation**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	181,645	201,021	(44)	30,733	185,850	155,117	505%
Cogs	(1,650)	(1,469)	(24)	(1,080)	(1,440)	(360)	-33%
Gross Margin	179,995	199,552	(68)	29,653	184,410	154,757	522%
Payroll Direct-Salary	(11,147)	(22,112)	(15,646)	(14,793)	(22,309)	(7,516)	51%
Payroll Direct-Hourly	(62,324)	(54,055)	(2,386)	(44,610)	(69,198)	(24,588)	-55%
Payroll Direct-Total	(73,471)	(76,167)	(18,032)	(59,403)	(91,507)	(32,104)	-54%
Payroll Burden	(18,822)	(20,562)	(9,477)	(10,693)	(16,423)	(5,730)	-54%
Payroll	(92,293)	(96,729)	(27,509)	(70,096)	(107,930)	(37,835)	-54%
Expenses	(123,435)	(103,761)	(10,565)	(25,242)	(111,646)	(86,404)	-342%
NORBO	(35,733)	(938)	(38,142)	(65,685)	(35,166)	30,518	-46%
Overhead Alloc	-	(120,559)	-	-	-	-	0%
NOR	(35,733)	(121,497)	(38,142)	(65,685)	(35,166)	30,518	-46%
COGS %	-1%	-1%	55%	-4%	-1%		
Payroll Direct %	-40%	-38%	40982%	-193%	-49%		
Payroll Burden % Payroll	-26%	-27%	-53%	-18%	-18%		

**Tahoe Donner Association**  
**Operating Fund**  
**2022 Budget**

**141 Bikeworks**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Actual</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	106,887	134,638	172,177	141,397	168,350	26,953	19%
Cogs	(33,280)	(55,263)	(57,360)	(34,506)	(27,592)	6,914	20%
Gross Margin	73,607	79,375	114,817	106,891	140,758	33,867	32%
Payroll Direct-Salary	(23,368)	(24,576)	(31,789)	(46,614)	(47,194)	(580)	-1%
Payroll Direct-Hourly	(22,954)	(19,517)	(16,459)	(41,431)	(42,624)	(1,193)	-3%
Payroll Direct-Total	(46,322)	(44,093)	(48,248)	(88,045)	(89,818)	(1,773)	-2%
Payroll Burden	(10,521)	(9,556)	(9,446)	(23,772)	(27,439)	(3,667)	-15%
Payroll	(56,843)	(53,649)	(57,694)	(111,817)	(117,257)	(5,439)	-5%
Expenses	(15,445)	(18,676)	(26,271)	(22,550)	(22,944)	(394)	-2%
NORBO	1,319	7,050	30,852	(27,476)	558	28,034	102%
Overhead Alloc	-	(29,745)	-	-	-	-	0%
NOR	1,319	(22,695)	30,852	(27,476)	558	28,034	102%
COGS %	-31%	-41%	-33%	-24%	-16%		
Payroll Direct %	-43%	-33%	-28%	-62%	-53%		
Payroll Burden % Payroll	-23%	-22%	-20%	-27%	-31%		

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**145 Day Camp**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	256,667	247,719	1,534	309,159	353,000	43,841	14%
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	256,667	247,719	1,534	309,159	353,000	43,841	14%
Payroll Direct-Salary	(22,667)	(16,453)	(689)	(4,500)	(11,610)	(7,110)	158%
Payroll Direct-Hourly	(119,545)	(144,099)	(1,537)	(147,572)	(173,867)	(26,295)	-18%
Payroll Direct-Total	(142,212)	(160,552)	(2,226)	(152,072)	(185,477)	(33,405)	-22%
Payroll Burden	(30,587)	(32,243)	(3,837)	(31,935)	(34,055)	(2,120)	-7%
Payroll	(172,799)	(192,795)	(6,063)	(184,007)	(219,531)	(35,524)	-19%
Expenses	(52,634)	(44,128)	(14,840)	(50,558)	(50,703)	(145)	0%
NORBO	31,234	10,796	(19,369)	74,594	82,766	8,172	11%
Overhead Alloc	-	(60,762)	-	-	-	-	0%
NOR	31,234	(49,966)	(19,369)	74,594	82,766	8,172	11%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-55%	-65%	-145%	-49%	-53%		
Payroll Burden % Payroll	-22%	-20%	-172%	-21%	-18%		



**Tahoe Donner Association**  
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**150 Pizza on the Hill**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	590,922	344,562	-	-	460,490	460,490	#DIV/0!
Cogs	(175,579)	(99,622)	-	-	(139,970)	(139,970)	#DIV/0!
Gross Margin	415,343	244,940	-	-	320,520	320,520	#DIV/0!
Payroll Direct-Salary	(122,194)	(55,969)	-	-	(81,113)	(81,113)	#DIV/0!
Payroll Direct-Hourly	(200,277)	(124,233)	-	-	(182,702)	(182,702)	#DIV/0!
Payroll Direct-Total	(322,471)	(180,202)	-	-	(263,815)	(263,815)	#DIV/0!
Payroll Burden	(82,422)	(48,530)	-	-	(62,220)	(62,220)	#DIV/0!
Payroll	(404,893)	(228,732)	-	-	(326,035)	(326,035)	#DIV/0!
Expenses	(84,881)	(61,477)	(18,571)	-	(49,235)	(49,235)	#DIV/0!
NORBO	(74,431)	(45,269)	(18,571)	-	(54,750)	(54,750)	#DIV/0!
Overhead Alloc	-	(109,163)	-	-	-	-	0%
NOR	(74,431)	(154,432)	(18,571)	-	(54,750)	(54,750)	#DIV/0!
COGS %	-30%	-29%	0%	0%	-30%		
Payroll Direct %	-55%	-52%	0%	0%	-57%		
Payroll Burden % Payroll	-26%	-27%	0%	0%	-24%		

**Tahoe Donner Association**  
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**155 Alder Creek Café**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	387,892	490,425	349,604	238,005	313,520	75,515	32%
Cogs	(138,213)	(164,450)	(116,757)	(73,782)	(99,175)	(25,393)	-34%
Gross Margin	249,679	325,975	232,847	164,223	214,345	50,122	31%
Payroll Direct-Salary	(73,224)	(70,764)	(31,722)	(12,000)	(51,375)	(39,375)	-328%
Payroll Direct-Hourly	(152,621)	(183,962)	(199,413)	(116,116)	(103,085)	13,031	11%
Payroll Direct-Total	(225,845)	(254,726)	(231,135)	(128,116)	(154,460)	(26,344)	-21%
Payroll Burden	(55,966)	(56,017)	(55,775)	(31,766)	(45,185)	(13,419)	-42%
Payroll	(281,811)	(310,743)	(286,910)	(159,882)	(199,645)	(39,763)	-25%
Expenses	(77,397)	(83,733)	(73,261)	(63,936)	(75,052)	(11,116)	-17%
NORBO	(109,529)	(68,501)	(127,324)	(59,595)	(60,352)	(758)	-1%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	(109,529)	(68,501)	(127,324)	(59,595)	(60,352)	(758)	-1%
COGS %	-36%	-34%	-33%	-31%	-32%		
Payroll Direct %	-58%	-52%	-66%	-54%	-49%		
Payroll Burden % Payroll	-25%	-22%	-24%	-25%	-29%		

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**160 Maintenance**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	#DIV/0!
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	-	-	-	-	-	-	#DIV/0!
Payroll Direct-Salary	(89,808)	(92,893)	(89,088)	(100,999)	(96,541)	4,458	4%
Payroll Direct-Hourly	(487,132)	(470,968)	(296,599)	(416,417)	(526,927)	(110,510)	-27%
Payroll Direct-Total	(576,940)	(563,861)	(385,687)	(517,416)	(623,468)	(106,052)	-20%
Payroll Burden	(168,002)	(164,700)	(139,748)	(175,921)	(190,168)	(14,247)	-8%
Payroll	(744,942)	(728,561)	(525,435)	(693,337)	(813,636)	(120,298)	-17%
Expenses	8,798	(21,106)	(34,189)	10,000	(10,350)	(20,350)	-204%
NORBO	(736,144)	(749,667)	(559,624)	(683,337)	(823,986)	(140,648)	-21%
Overhead Alloc	-	749,668	-	-	-	-	0%
NOR	(736,144)	1	(559,624)	(683,337)	(823,986)	(140,648)	-21%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-29%	-29%	-36%	-34%	-31%		

**Tahoe Donner Association**  
**Operating Fund**  
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**165 Facility Administration**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	-	-	-	-	-	-	#DIV/0!
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	-	-	-	-	-	-	#DIV/0!
Payroll Direct-Salary	(135,572)	(159,588)	(149,267)	(175,743)	(286,231)	(110,488)	-63%
Payroll Direct-Hourly	(106,118)	(61,053)	(90,189)	(146,575)	(116,812)	29,763	20%
Payroll Direct-Total	(241,690)	(220,641)	(239,456)	(322,318)	(403,043)	(80,725)	-25%
Payroll Burden	(65,413)	(65,109)	(65,289)	(71,806)	(94,821)	(23,015)	-32%
Payroll	(307,103)	(285,750)	(304,745)	(394,124)	(497,864)	(103,740)	-26%
Expenses	(21,648)	(29,665)	(30,282)	(55,112)	(86,513)	(31,401)	-57%
NORBO	(328,751)	(315,415)	(335,027)	(449,236)	(584,377)	(135,141)	-30%
Overhead Alloc	-	315,415	-	-	-	-	0%
NOR	(328,751)	-	(335,027)	(449,236)	(584,377)	(135,141)	-30%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-27%	-30%	-27%	-22%	-24%		

**Tahoe Donner Association**  
**Operating Fund**  
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**170 Summer Food and Beverage**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	258,217	201,526	8,664	198,477	253,400	54,923	28%
Cogs	(71,188)	(64,955)	(1,066)	(59,543)	(76,641)	(17,098)	-29%
Gross Margin	187,029	136,571	7,598	138,934	176,759	37,825	27%
Payroll Direct-Salary	(35,546)	(30,497)	(108)	(24,042)	(30,285)	(6,243)	-26%
Payroll Direct-Hourly	(100,292)	(101,143)	(4,289)	(81,287)	(83,829)	(2,542)	-3%
Payroll Direct-Total	(135,838)	(131,640)	(4,397)	(105,329)	(114,114)	(8,785)	-8%
Payroll Burden	(29,398)	(28,688)	(4,731)	(22,540)	(23,903)	(1,363)	-6%
Payroll	(165,236)	(160,328)	(9,128)	(127,869)	(138,017)	(10,147)	-8%
Expenses	(82,578)	(67,941)	(35,235)	(40,374)	(74,530)	(34,156)	-85%
NORBO	(60,785)	(91,698)	(36,765)	(29,310)	(35,788)	65,097	-222%
Overhead Alloc	-	(47,352)	-	-	-	-	0%
NOR	(60,785)	(139,050)	(36,765)	(29,310)	(35,788)	(6,478)	-22%
COGS %	-28%	-32%	-12%	-30%	-30%		
Payroll Direct %	-53%	-65%	-51%	-53%	-45%		
Payroll Burden % Payroll	-22%	-22%	-108%	-21%	-21%		

**Tahoe Donner Association**  
**Operating Fund**  
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**180 Winter Food and Beverage**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	379,890	487,567	298,125	281,741	400,100	118,359	42%
Cogs	(113,830)	(129,100)	(72,781)	(82,820)	(108,297)	(25,477)	-31%
Gross Margin	266,060	358,467	225,344	198,921	291,803	92,882	47%
Payroll Direct-Salary	(53,973)	(50,747)	(41,224)	(45,039)	(42,035)	3,004	7%
Payroll Direct-Hourly	(90,461)	(101,319)	(77,888)	(82,312)	(105,034)	(22,722)	-28%
Payroll Direct-Total	(144,434)	(152,066)	(119,112)	(127,351)	(147,069)	(19,718)	-15%
Payroll Burden	(40,835)	(41,335)	(29,469)	(15,191)	(36,215)	(21,024)	-138%
Payroll	(185,269)	(193,401)	(148,581)	(142,542)	(183,284)	(40,742)	-29%
Expenses	(38,400)	(45,363)	(32,745)	(42,651)	(40,605)	2,046	5%
NORBO	42,391	119,703	44,018	13,728	67,914	54,186	395%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	42,391	119,703	44,018	13,728	67,914	54,186	395%
COGS %	-30%	-26%	-24%	-29%	-27%		
Payroll Direct %	-38%	-31%	-40%	-45%	-37%		
Payroll Burden % Payroll	-28%	-27%	-25%	-12%	-25%		

**Tahoe Donner Association**  
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**200 Marketing - Downhill**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	703	-	-	-	-	-	#DIV/0!
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	703	-	-	-	-	-	#DIV/0!
Payroll Direct-Salary	-	-	-	-	-	-	#DIV/0!
Payroll Direct-Hourly	-	-	-	-	-	-	#DIV/0!
Payroll Direct-Total	-	-	-	-	-	-	#DIV/0!
Payroll Burden	-	-	-	-	-	-	#DIV/0!
Payroll	-	-	-	-	-	-	#DIV/0!
Expenses	(59,192)	(35,728)	(26,302)	(43,861)	(63,441)	(19,580)	-45%
NORBO	(58,489)	(35,728)	(26,302)	(43,861)	(63,441)	(19,580)	-45%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	(58,489)	(35,728)	(26,302)	(43,861)	(63,441)	(19,580)	-45%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	0%	0%	0%	0%	0%		

**Summary Annual  
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**210 Mountain Operations**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	95,743	98,536	71,520	36,571	104,340	67,769	185%
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	95,743	98,536	71,520	36,571	104,340	67,769	185%
Payroll Direct-Salary	(130,892)	(139,855)	(127,772)	(115,918)	(149,722)	(33,804)	-29%
Payroll Direct-Hourly	(361,732)	(413,825)	(372,197)	(411,237)	(440,678)	(29,441)	-7%
Payroll Direct-Total	(492,624)	(553,680)	(499,969)	(527,155)	(590,400)	(63,245)	-12%
Payroll Burden	(124,846)	(128,756)	(103,893)	(139,696)	(157,469)	(17,773)	-13%
Payroll	(617,470)	(682,436)	(603,862)	(666,851)	(747,868)	(81,017)	-12%
Expenses	(525,760)	(629,838)	(541,739)	(611,969)	(683,605)	(71,635)	-12%
NORBO	(1,047,487)	(1,213,738)	(1,074,081)	(1,242,249)	(1,327,133)	(84,884)	-7%
Overhead Alloc	-	(456,783)	-	-	-	-	0%
NOR	(1,047,487)	(1,670,521)	(1,074,081)	(1,242,249)	(1,327,133)	(84,884)	-7%
COGS %	0%	0%	0%	0%	0%	-	0%
Payroll Direct %	-515%	-562%	-699%	-1441%	-566%		
Payroll Burden % Payroll	-25%	-23%	-21%	-26%	-27%		



**Tahoe Donner Association**  
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**211 Lift Maintenance**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	#DIV/0!
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	-	-	-	-	-	-	#DIV/0!
Payroll Direct-Salary	(10,538)	(10,938)	(10,378)	(12,599)	(12,286)	313	2%
Payroll Direct-Hourly	(157,700)	(173,372)	(140,042)	(185,104)	(187,200)	(2,096)	-1%
Payroll Direct-Total	(168,238)	(184,310)	(150,420)	(197,703)	(199,486)	(1,783)	-1%
Payroll Burden	(53,185)	(63,822)	(54,425)	(86,989)	(55,918)	31,071	36%
Payroll	(221,423)	(248,132)	(204,845)	(284,692)	(255,404)	29,288	10%
Expenses	2,764	(4,938)	(2,552)	(2,763)	(1,246)	1,517	55%
NORBO	(218,659)	(253,070)	(207,397)	(287,455)	(256,650)	30,805	11%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	(218,659)	(253,070)	(207,397)	(287,455)	(256,650)	30,805	11%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-32%	-35%	-36%	-44%	-28%		

**Tahoe Donner Association  
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**212 Snowmaking**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	#DIV/0!
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	-	-	-	-	-	-	#DIV/0!
Payroll Direct-Salary	-	-	-	-	-	-	#DIV/0!
Payroll Direct-Hourly	(11,170)	(779)	(1,647)	(18,605)	(23,357)	(4,752)	-26%
Payroll Direct-Total	(11,170)	(779)	(1,647)	(18,605)	(23,357)	(4,752)	-26%
Payroll Burden	(2,820)	(165)	(328)	(3,907)	(4,950)	(1,043)	-27%
Payroll	(13,990)	(944)	(1,975)	(22,512)	(28,307)	(5,795)	-26%
Expenses	(55,962)	(35,537)	(58,545)	(66,500)	(78,906)	(12,406)	-19%
NORBO	(69,952)	(36,481)	(60,520)	(89,012)	(107,213)	(18,201)	-20%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	(69,952)	(36,481)	(60,520)	(89,012)	(107,213)	(18,201)	-20%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-25%	-21%	-20%	-21%	-21%		

**Tahoe Donner Association**  
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**214 Ski Retail**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	135,533	162,941	75,720	92,140	138,991	46,851	51%
Cogs	(58,807)	(67,720)	(29,677)	(44,957)	(66,846)	(21,889)	-49%
Gross Margin	76,726	95,221	46,043	47,183	72,145	24,962	53%
Payroll Direct-Salary	(9,511)	(10,082)	(6,224)	(13,244)	(12,345)	899	7%
Payroll Direct-Hourly	(17,999)	(21,443)	(20,256)	(17,465)	(24,628)	(7,163)	-41%
Payroll Direct-Total	(27,510)	(31,525)	(26,480)	(30,709)	(36,973)	(6,264)	-20%
Payroll Burden	(11,853)	(12,365)	(11,383)	(9,318)	(8,583)	735	8%
Payroll	(39,363)	(43,890)	(37,863)	(40,027)	(45,556)	(5,529)	-14%
Expenses	(4,310)	(8,063)	(2,164)	(3,310)	(6,610)	(3,300)	-100%
NORBO	33,053	43,268	6,016	3,846	19,979	16,133	-419%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	33,053	43,268	6,016	3,846	19,979	16,133	-419%
COGS %	-43%	-42%	-39%	-49%	-48%		
Payroll Direct %	-20%	-19%	-35%	-33%	-27%		
Payroll Burden % Payroll	-43%	-39%	-43%	-30%	-23%		

**Tahoe Donner Association**  
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**215 Ski Rental**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	652,675	803,366	533,888	597,316	681,855	84,539	14%
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	652,675	803,366	533,888	597,316	681,855	84,539	14%
Payroll Direct-Salary	(10,538)	(10,938)	(11,220)	(7,620)	(12,286)	(4,666)	-61%
Payroll Direct-Hourly	(90,056)	(107,438)	(70,167)	(78,638)	(111,490)	(32,852)	-42%
Payroll Direct-Total	(100,594)	(118,376)	(81,387)	(86,258)	(123,776)	(37,518)	-43%
Payroll Burden	(23,728)	(25,754)	(14,851)	(21,478)	(30,838)	(9,360)	-44%
Payroll	(124,322)	(144,130)	(96,238)	(107,736)	(154,614)	(46,878)	-44%
Expenses	(12,764)	(22,507)	(14,003)	(13,852)	(19,300)	(5,448)	-39%
NORBO	515,589	636,729	423,647	475,728	507,941	32,213	-7%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	515,589	636,729	423,647	475,728	507,941	32,213	-7%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-15%	-15%	-15%	-14%	-18%		
Payroll Burden % Payroll	-24%	-22%	-18%	-25%	-25%		

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**216 Snowplay**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	201,572	244,046	153,021	295,195	299,131	3,936	1%
Cogs	(3,553)	(1,911)	(198)	(455)	(1,400)	(945)	-208%
Gross Margin	198,019	242,135	152,823	294,740	297,731	2,991	1%
Payroll Direct-Salary	(22,837)	(17,330)	(13,356)	(8,666)	(22,309)	(13,643)	-157%
Payroll Direct-Hourly	(49,725)	(56,682)	(36,307)	(50,928)	(64,302)	(13,374)	-26%
Payroll Direct-Total	(72,562)	(74,012)	(49,663)	(59,594)	(86,611)	(27,017)	-45%
Payroll Burden	(18,722)	(18,511)	(11,868)	(8,023)	(20,365)	(12,342)	-154%
Payroll	(91,284)	(92,523)	(61,531)	(67,617)	(106,976)	(39,359)	-58%
Expenses	(34,168)	(37,371)	(39,917)	(38,760)	(62,620)	(23,860)	-62%
NORBO	72,567	112,241	51,375	188,363	128,135	(60,228)	32%
Overhead Alloc	-	(51,232)	-	-	-	-	0%
NOR	72,567	61,009	51,375	188,363	128,135	(60,228)	32%
COGS %	-2%	-1%	0%	0%	0%		
Payroll Direct %	-36%	-30%	-32%	-20%	-29%		
Payroll Burden % Payroll	-26%	-25%	-24%	-13%	-24%		

**Tahoe Donner Association**  
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**2022 Budget**

**220 Ski School**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	927,989	1,219,134	912,692	854,635	1,089,295	234,660	27%
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	927,989	1,219,134	912,692	854,635	1,089,295	234,660	27%
Payroll Direct-Salary	(112,240)	(115,145)	(86,259)	(111,822)	(102,422)	9,400	8%
Payroll Direct-Hourly	(310,647)	(345,771)	(302,127)	(228,100)	(292,652)	(64,552)	-28%
Payroll Direct-Total	(422,887)	(460,916)	(388,386)	(339,922)	(395,074)	(55,152)	-16%
Payroll Burden	(105,644)	(110,799)	(90,078)	(69,815)	(92,691)	(22,876)	-33%
Payroll	(528,531)	(571,715)	(478,464)	(409,737)	(487,765)	(78,028)	-19%
Expenses	(10,203)	(9,203)	(6,490)	(13,231)	(16,187)	(2,956)	-22%
NORBO	389,255	638,216	427,738	431,667	585,343	153,676	36%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	389,255	638,216	427,738	431,667	585,343	153,676	36%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-46%	-38%	-43%	-40%	-36%		
Payroll Burden % Payroll	-25%	-24%	-23%	-21%	-23%		

**Tahoe Donner Association**  
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**240 Ticket Office Administration**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	1,238,488	1,999,006	1,569,348	2,121,394	2,250,985	129,591	6%
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	1,238,488	1,999,006	1,569,348	2,121,394	2,250,985	129,591	6%
Payroll Direct-Salary	(38,667)	(39,814)	(36,315)	(48,332)	(51,418)	(3,086)	-6%
Payroll Direct-Hourly	(56,048)	(61,356)	(41,367)	(44,578)	(61,636)	(17,058)	-38%
Payroll Direct-Total	(94,715)	(101,170)	(77,682)	(92,910)	(113,054)	(20,144)	-22%
Payroll Burden	(22,200)	(22,860)	(15,737)	(15,999)	(20,670)	(4,671)	-29%
Payroll	(116,915)	(124,030)	(93,419)	(108,909)	(133,724)	(24,815)	-23%
Expenses	(53,480)	(72,371)	(68,474)	(101,159)	(87,140)	14,019	14%
NORBO	1,068,093	1,802,605	1,407,455	1,911,326	2,030,121	118,795	6%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	1,068,093	1,802,605	1,407,455	1,911,326	2,030,121	118,795	6%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-8%	-5%	-5%	-4%	-5%		
Payroll Burden % Payroll	-23%	-23%	-20%	-17%	-18%		