

**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
<b>Revenue</b>	13,353,048	14,695,518	9,457,414	13,282,829	13,194,152	15,574,968	2,380,816	18%
<b>Cogs</b>	(1,573,523)	(1,554,427)	(826,433)	(1,233,742)	(1,125,759)	(1,427,265)	(301,506)	-27%
<b>Gross Margin</b>	11,779,525	13,141,091	8,630,981	12,049,087	12,068,394	14,147,703	2,079,310	17%
<b>Payroll Direct-Salary</b>	(3,695,689)	(4,074,800)	(2,845,420)	(4,098,500)	(4,135,117)	(4,495,909)	(360,792)	-9%
<b>Payroll Direct-Hourly</b>	(6,057,749)	(6,212,676)	(4,322,779)	(6,095,820)	(5,863,490)	(6,750,521)	(887,031)	-15%
<b>Payroll Direct-Total</b>	(9,753,438)	(10,287,476)	(7,168,199)	(10,194,320)	(9,998,607)	(11,246,430)	(1,247,823)	-12%
<b>Payroll Burden</b>	(2,388,370)	(2,450,702)	(1,832,532)	(2,492,921)	(2,437,629)	(2,781,895)	(344,266)	-14%
<b>Payroll</b>	(12,141,808)	(12,738,178)	(9,000,731)	(12,687,241)	(12,436,235)	(14,028,325)	(1,592,089)	-13%
<b>Expenses</b>	(5,072,241)	(5,471,316)	(5,020,385)	(6,005,954)	(5,756,199)	(6,561,052)	(804,852)	-14%
<b>NORBO</b>	(5,434,524)	(5,068,403)	(5,390,135)	(6,644,108)	(6,124,041)	(6,441,673)	(317,632)	-5%
<b>Overhead Alloc</b>	-	172,514	197,000	197,000	197,000	320,717	123,717	63%
<b>NOR</b>	(5,434,524)	(4,895,889)	(5,193,135)	(6,447,108)	(5,927,041)	(6,120,956)	(193,915)	-3%
<b>COGS %</b>	-12%	-11%	-9%	-9%	-9%	-9%		
<b>Payroll Direct %</b>	-73%	-70%	-76%	-77%	-76%	-72%		
<b>Payroll Burden % Payroll</b>	-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	-	-	-	0%
Cogs	-	-	-	-	-	-	0%
<b>Gross Margin</b>	-	-	295	-	-	-	0%
Payroll Direct-Salary	(36,824)	(71,240)	-	-	-	-	0%
Payroll Direct-Hourly	-	-	-	-	-	-	0%
<b>Payroll Direct-Total</b>	(36,824)	(71,240)	-	-	-	-	0%
Payroll Burden	(3,215)	(4,830)	(241)	-	-	-	0%
<b>Payroll</b>	(40,039)	(76,070)	(241)	-	-	-	0%
<b>Expenses</b>	(793,103)	(996,661)	(898,592)	(934,150)	(898,248)	35,902	4%
<b>NORBO</b>	(833,142)	(1,072,731)	(898,538)	(934,150)	(898,248)	35,902	4%
Overhead Alloc	-	(1,368,245)	197,000	197,000	-	-	0%
<b>NOR</b>	(833,142)	(2,440,976)	(701,538)	(737,150)	(898,248)	(161,098)	-22%
<b>COGS %</b>	0%	0%	0%	0%	0%		
<b>Payroll Direct %</b>	0%	0%	0%	0%	0%		
<b>Payroll Burden % Payroll</b>	-9%	-7%	0%	0%	0%		

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**010 Administration**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
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)	(177,109)	32,965	19%
Payroll	(882,092)	(1,003,409)	(352,795)	(919,782)	(754,053)	165,729	22%
Expenses	(137,507)	(126,859)	(113,410)	(353,383)	(391,445)	(38,062)	-10%
NORBO	(774,570)	(865,527)	(248,311)	(1,135,820)	(1,005,298)	130,522	13%
Overhead Alloc	-	865,527	-	-	-	-	0%
NOR	(774,570)	-	(248,311)	(1,135,820)	(1,005,298)	130,522	13%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-302%	-325%	-134%	-517%	-412%		
Payroll Burden % Payroll	-19%	-16%	-21%	-30%	-31%		

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**015 Communications**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	202,366	227,063	240,013	271,807	289,800	17,993	7%
Cogs	-	-	-	-	-	-	#DIV/0!
Gross Margin	202,366	227,063	240,013	271,807	289,800	17,993	7%
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%
Payroll Direct-Total	(374,039)	(371,075)	(366,099)	(440,881)	(469,333)	(28,452)	-6%
Payroll Burden	(68,458)	(80,460)	(88,377)	(94,523)	(120,392)	(25,869)	-27%
Payroll	(442,497)	(451,535)	(454,476)	(535,404)	(589,725)	(54,321)	-10%
Expenses	(253,676)	(186,674)	(148,085)	(202,999)	(222,815)	(19,816)	-10%
NORBO	(493,807)	(411,146)	(362,548)	(466,597)	(522,740)	(56,144)	-12%
Overhead Alloc	-	411,146	-	-	-	-	0%
NOR	(493,807)	-	(362,548)	(466,597)	(522,740)	(56,144)	-12%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-185%	-163%	-153%	-162%	-162%		
Payroll Burden % Payroll	-18%	-22%	-24%	-21%	-26%		

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**020 ASO**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	%
Revenue	201,683	174,660	325,292	241,246	254,180	12,934	5%
Cogs	-	-	-	-	-	-	0%
<b>Gross Margin</b>	<b>201,683</b>	<b>174,660</b>	<b>325,292</b>	<b>241,246</b>	<b>254,180</b>	<b>12,934</b>	<b>7%</b>
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)	(265,577)	(24,855)	-10%
<b>Payroll Direct-Total</b>	<b>(266,043)</b>	<b>(277,056)</b>	<b>(235,943)</b>	<b>(315,462)</b>	<b>(342,974)</b>	<b>(27,512)</b>	<b>-9%</b>
Payroll Burden	(79,474)	(83,093)	(75,779)	(77,979)	(72,768)	5,211	7%
<b>Payroll</b>	<b>(345,517)</b>	<b>(360,149)</b>	<b>(311,722)</b>	<b>(393,441)</b>	<b>(415,742)</b>	<b>(22,302)</b>	<b>-6%</b>
Expenses	(31,049)	(29,051)	(28,674)	(35,710)	(41,569)	(5,859)	-16%
<b>NORBO</b>	<b>(174,883)</b>	<b>(214,540)</b>	<b>(15,104)</b>	<b>(187,904)</b>	<b>(203,131)</b>	<b>(15,227)</b>	<b>-8%</b>
Overhead Alloc	-	(112,959)	-	-	-	-	0%
<b>NOR</b>	<b>(174,883)</b>	<b>(327,499)</b>	<b>(15,104)</b>	<b>(187,904)</b>	<b>(203,131)</b>	<b>(15,227)</b>	<b>-8%</b>
<b>COGS %</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>		
<b>Payroll Direct %</b>	<b>-132%</b>	<b>-159%</b>	<b>-73%</b>	<b>-131%</b>	<b>-135%</b>		
<b>Payroll Burden % Payroll</b>	<b>-30%</b>	<b>-30%</b>	<b>-32%</b>	<b>-25%</b>	<b>-21%</b>		

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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)	(271,860)	(28,760)	-12%
Payroll Direct-Hourly	(151,159)	(144,527)	(123,277)	(190,669)	(239,898)	(49,229)	-26%
<b>Payroll Direct-Total</b>	(381,068)	(378,045)	(353,307)	(433,770)	(511,758)	(77,989)	-18%
Payroll Burden	(86,205)	(90,985)	(89,391)	(84,356)	(94,405)	(10,049)	-12%
<b>Payroll</b>	(467,273)	(469,030)	(442,698)	(518,126)	(606,164)	(88,038)	-17%
Expenses	(164,533)	(144,167)	(160,178)	(251,530)	(224,644)	26,886	11%
<b>NORBO</b>	(631,806)	(613,197)	(602,876)	(769,656)	(830,808)	(61,152)	-8%
Overhead Alloc	-	613,197	-	-	-		0%
<b>NOR</b>	(631,806)	-	(602,876)	(769,656)	(830,808)	(61,152)	-8%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-23%	-24%	-25%	-19%	-18%		

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**030 Accounting**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	6,287	4,802	1,325	-	600	600	#DIV/0!
Cogs	-	-	-	-	-	-	#DIV/0!
<b>Gross Margin</b>	<b>6,287</b>	<b>4,802</b>	<b>1,325</b>	<b>-</b>	<b>600</b>	<b>600</b>	<b>#DIV/0!</b>
Payroll Direct-Salary	(277,109)	(303,621)	(150,000)	(344,000)	(333,815)	10,185	3%
Payroll Direct-Hourly	(269,660)	(283,777)	(209,347)	(218,187)	(291,070)	(72,883)	-33%
<b>Payroll Direct-Total</b>	<b>(546,769)</b>	<b>(587,398)</b>	<b>(359,347)</b>	<b>(562,187)</b>	<b>(624,885)</b>	<b>(62,698)</b>	<b>-11%</b>
Payroll Burden	(140,904)	(150,130)	(124,374)	(102,880)	(139,566)	(36,686)	-36%
<b>Payroll</b>	<b>(687,673)</b>	<b>(737,528)</b>	<b>(483,721)</b>	<b>(665,067)</b>	<b>(764,451)</b>	<b>(99,384)</b>	<b>-15%</b>
Expenses	(79,531)	(101,664)	(201,793)	(123,878)	(143,850)	(19,972)	-16%
<b>NORBO</b>	<b>(760,917)</b>	<b>(834,390)</b>	<b>(684,189)</b>	<b>(788,945)</b>	<b>(907,701)</b>	<b>1,696,646</b>	<b>-215%</b>
Overhead Alloc	-	834,390	-	-	-	-	0%
<b>NOR</b>	<b>(760,917)</b>	<b>-</b>	<b>(684,189)</b>	<b>(788,945)</b>	<b>(907,701)</b>	<b>(118,756)</b>	<b>-15%</b>
<b>COGS %</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>		
<b>Payroll Direct %</b>	<b>-8697%</b>	<b>-12232%</b>	<b>-27121%</b>	<b>0%</b>	<b>-104148%</b>		
<b>Payroll Burden % Payroll</b>	<b>-26%</b>	<b>-26%</b>	<b>-35%</b>	<b>-18%</b>	<b>-22%</b>		

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**035 Human Resources**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	0%
Payroll Direct-Salary	(166,795)	(217,163)	(190,453)	(209,994)	(186,876)	23,117	11%
Payroll Direct-Hourly	(41,059)	(5,068)	(2,649)	(28,102)	(48,575)	(20,473)	-73%
Payroll Direct-Total	(207,854)	(222,231)	(193,102)	(238,096)	(235,451)	2,644	1%
Payroll Burden	(45,842)	(43,444)	(41,591)	(63,095)	(73,266)	(10,171)	-16%
Payroll	(253,696)	(265,675)	(234,693)	(301,191)	(308,717)	(7,526)	-2%
Expenses	(120,269)	(118,073)	(95,220)	(116,610)	(164,240)	(47,630)	-41%
NORBO	(373,965)	(383,748)	(329,913)	(417,801)	(472,957)	890,758	-213%
Overhead Alloc	-	383,748	-	-	-	-	0%
NOR	(373,965)	-	(329,913)	(417,801)	(472,957)	(55,156)	-13%
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	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	32,379	29,865	19,722	29,350	32,897	3,547	11%
Cogs	-	15	-	-	-	-	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)	(185,268)	(72,414)	-39%
<b>Payroll Direct-Total</b>	<b>(162,884)</b>	<b>(166,986)</b>	<b>(152,168)</b>	<b>(196,168)</b>	<b>(252,860)</b>	<b>(56,692)</b>	<b>-22%</b>
Payroll Burden	(46,544)	(58,235)	(55,838)	(67,614)	(112,889)	(45,275)	-40%
<b>Payroll</b>	<b>(209,428)</b>	<b>(225,221)</b>	<b>(208,006)</b>	<b>(263,782)</b>	<b>(365,749)</b>	<b>(101,967)</b>	<b>-28%</b>
Expenses	(35,242)	(28,107)	(18,441)	(34,756)	(34,596)	160	0%
<b>NORBO</b>	<b>(212,291)</b>	<b>(223,448)</b>	<b>(206,725)</b>	<b>(269,188)</b>	<b>(367,448)</b>	<b>(98,260)</b>	<b>-27%</b>
Overhead Alloc	-	223,448	-	-	-	-	0%
<b>NOR</b>	<b>(212,291)</b>	<b>-</b>	<b>(206,725)</b>	<b>(269,188)</b>	<b>(367,448)</b>	<b>(98,260)</b>	<b>-27%</b>
<b>COGS %</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>		
<b>Payroll Direct %</b>	<b>-503%</b>	<b>-559%</b>	<b>-772%</b>	<b>-668%</b>	<b>-769%</b>		
<b>Payroll Burden % Payroll</b>	<b>-29%</b>	<b>-35%</b>	<b>-37%</b>	<b>-34%</b>	<b>-45%</b>		

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**050 Forestry**

	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	137,410	94,975	173,373	301,500	214,500	(87,000)	-29%
Cogs	-	-	-	-	-	-	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)	(432,910)	(43,071)	-11%
Payroll Direct-Total	(471,052)	(566,311)	(637,541)	(664,076)	(712,086)	(48,010)	-7%
Payroll Burden	(96,383)	(112,917)	(118,435)	(111,250)	(155,543)	(44,293)	-40%
Payroll	(567,435)	(679,228)	(755,976)	(775,326)	(867,629)	(92,303)	-12%
Expenses	(446,620)	(569,646)	(859,743)	(588,150)	(600,609)	(12,459)	-2%
NORBO	(876,645)	(1,153,899)	(1,442,346)	(1,061,976)	(1,253,738)	(191,762)	-18%
Overhead Alloc	-	(169,934)	-	-	-	-	0%
NOR	(876,645)	(1,323,833)	(1,442,346)	(1,061,976)	(1,253,738)	(191,762)	-18%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-343%	-596%	-368%	-220%	-332%		
Payroll Burden % Payroll	-20%	-20%	-19%	-17%	-22%		

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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	-	-	-	-	-	-	0%
<b>Gross Margin</b>	<b>504</b>	<b>2,832</b>	<b>1,127</b>	<b>850</b>	<b>1,012</b>	<b>162</b>	<b>19%</b>
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)	(87,368)	(6,348)	-8%
<b>Payroll Direct-Total</b>	<b>(98,902)</b>	<b>(105,554)</b>	<b>(103,507)</b>	<b>(149,698)</b>	<b>(231,273)</b>	<b>(81,575)</b>	<b>-54%</b>
Payroll Burden	(21,642)	(24,269)	(17,516)	(25,450)	(33,747)	(8,297)	-33%
<b>Payroll</b>	<b>(120,544)</b>	<b>(129,823)</b>	<b>(121,023)</b>	<b>(175,148)</b>	<b>(265,020)</b>	<b>(89,872)</b>	<b>-51%</b>
Expenses	(27,760)	(15,238)	15,530	(27,130)	(27,575)	(445)	-2%
<b>NORBO</b>	<b>(147,800)</b>	<b>(142,229)</b>	<b>(104,366)</b>	<b>(201,428)</b>	<b>(291,583)</b>	<b>(90,155)</b>	<b>-45%</b>
Overhead Alloc	-	(56,241)	-	-	-	-	0%
<b>NOR</b>	<b>(147,800)</b>	<b>(198,470)</b>	<b>(104,366)</b>	<b>(201,428)</b>	<b>(291,583)</b>	<b>(90,155)</b>	<b>-45%</b>
<b>COGS %</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>		
<b>Payroll Direct %</b>	<b>-19623%</b>	<b>-3727%</b>	<b>-9184%</b>	<b>-17612%</b>	<b>-22853%</b>		
<b>Payroll Burden % Payroll</b>	<b>-22%</b>	<b>-23%</b>	<b>-17%</b>	<b>-17%</b>	<b>-15%</b>		

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**060 Marina**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	678,416	680,754	464,555	719,505	723,207	3,702	1%
Cogs	(52,259)	(51,486)	(13,138)	(77,822)	(69,300)	8,522	11%
<b>Gross Margin</b>	<b>626,157</b>	<b>629,268</b>	<b>451,417</b>	<b>641,683</b>	<b>653,907</b>	<b>12,224</b>	<b>2%</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%
Payroll Direct-Total	(242,261)	(239,573)	(145,869)	(242,061)	(247,311)	(5,250)	-2%
Payroll Burden	(53,328)	(52,353)	(31,485)	(48,412)	(50,150)	(1,738)	-4%
Payroll	(295,589)	(291,926)	(177,354)	(290,473)	(297,461)	(6,988)	-2%
Expenses	(85,137)	(72,705)	(62,743)	(87,659)	(106,544)	(18,885)	-22%
NORBO	245,431	264,637	211,320	263,551	249,901	(13,650)	-5%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	245,431	264,637	211,320	263,551	249,901	(13,650)	-5%
COGS %	-8%	-8%	-3%	-11%			
Payroll Direct %	-36%	-35%	-31%	-34%			
Payroll Burden % Payroll	-22%	-22%	-22%	-20%			

**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>
<b>Revenue</b>	227,394	238,635	78,689	133,005	144,200	11,195	8%
<b>Cogs</b>	(6,040)	(7,731)	-	(2,150)	(600)	1,550	72%
<b>Gross Margin</b>	221,354	230,904	78,689	130,855	143,600	12,745	10%
<b>Payroll Direct-Salary</b>	(77,987)	(81,955)	(26,506)	(57,479)	(56,338)	1,141	2%
<b>Payroll Direct-Hourly</b>	(80,395)	(90,078)	(56,440)	(65,331)	(66,981)	(1,650)	-3%
<b>Payroll Direct-Total</b>	(158,382)	(172,033)	(82,946)	(122,810)	(123,319)	(509)	0%
<b>Payroll Burden</b>	(44,680)	(42,136)	(18,585)	(32,505)	(33,678)	(1,173)	-4%
<b>Payroll</b>	(203,062)	(214,169)	(101,531)	(155,315)	(156,997)	(1,682)	-1%
<b>Expenses</b>	(102,857)	(108,325)	(88,445)	(91,184)	(102,708)	(11,524)	-13%
<b>NORBO</b>	(84,565)	(91,590)	(111,287)	(115,644)	(116,105)	(461)	0%
<b>Overhead Alloc</b>	-	(69,186)	-	-	-	-	0%
<b>NOR</b>	(84,565)	(160,776)	(111,287)	(115,644)	(116,105)	(461)	0%
<b>COGS %</b>	-3%	-3%	0%	-2%	0%		
<b>Payroll Direct %</b>	-70%	-72%	-105%	-92%	-86%		
<b>Payroll Burden % Payroll</b>	-28%	-24%	-22%	-26%	-27%		

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**090 Tennis**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	222,645	308,059	352,123	367,875	447,490	79,615	22%
Cogs	(31,801)	(35,643)	(28,553)	(29,674)	(29,824)	(150)	-1%
Gross Margin	190,844	272,416	323,570	338,201	417,666	79,465	23%
Payroll Direct-Salary	(75,709)	(68,410)	(82,587)	(88,538)	(98,358)	(9,821)	-11%
Payroll Direct-Hourly	(57,656)	(60,918)	(89,921)	(155,054)	(150,827)	4,227	3%
Payroll Direct-Total	(133,365)	(129,328)	(172,508)	(243,592)	(249,185)	(5,594)	-2%
Payroll Burden	(22,702)	(20,595)	(23,758)	(39,776)	(32,420)	7,356	18%
Payroll	(156,067)	(149,923)	(196,266)	(283,368)	(281,605)	1,762	1%
Expenses	(55,926)	(50,132)	(31,427)	(43,987)	(56,590)	(12,603)	-29%
NORBO	(21,149)	72,361	95,877	10,847	79,470	68,624	633%
Overhead Alloc	-	(82,029)	-	-	-	-	0%
NOR	(21,149)	(9,668)	95,877	10,847	79,470	68,624	633%
COGS %	-14%	-12%	-8%	-8%	-7%		
Payroll Direct %	-60%	-42%	-49%	-66%	-56%		
Payroll Burden % Payroll	-17%	-16%	-14%	-16%	-13%		

**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)	(9,105)	(786)	-13%
Payroll	(41,076)	(48,067)	(47,987)	(52,490)	(55,781)	(4,503)	-9%
Expenses	(35,618)	(37,850)	(37,023)	(34,677)	(39,278)	2,346	6%
NORBO	10,063	9,896	34,877	28,314	22,691	(6,563)	-19%
Overhead Alloc	-	(32,374)	-	-	-	-	0%
NOR	10,063	(22,478)	34,877	28,314	22,691	(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	1,422,059	1,484,508	62,449	4%
Cogs	(72,782)	(85,840)	(70,893)	(91,369)	(94,600)	(3,231)	-4%
<b>Gross Margin</b>	<b>884,381</b>	<b>1,295,276</b>	<b>1,194,701</b>	<b>1,330,690</b>	<b>1,389,908</b>	<b>59,218</b>	<b>4%</b>
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)	(361,850)	(36,706)	-11%
Payroll Direct-Total	(370,017)	(478,832)	(379,040)	(443,144)	(488,508)	(45,364)	-10%
Payroll Burden	(81,505)	(89,294)	(69,162)	(79,766)	(81,310)	(1,544)	-2%
Payroll	(451,522)	(568,126)	(448,202)	(522,910)	(569,818)	(46,908)	-9%
Expenses	(234,855)	(309,209)	(266,394)	(377,058)	(402,605)	(25,547)	-7%
NORBO	198,004	417,941	480,105	430,722	417,485	(13,237)	-3%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	198,004	417,941	480,105	430,722	417,485	(13,237)	-3%
COGS %	-8%	-6%	-6%	-6%	-6%		
Payroll Direct %	-39%	-35%	-30%	-31%	-33%		
Payroll Burden % Payroll	-22%	-19%	-18%	-18%	-17%		



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

**120 Golf Course Operations**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	Fcast	Budget	Amount	Pctg
<b>Revenue</b>	1,102,824	706,521	86,618	1,401,536	1,517,410	115,874	8%
<b>Cogs</b>	(62,154)	(49,814)	(411)	(46,474)	(56,400)	(9,926)	-21%
<b>Gross Margin</b>	1,040,670	656,707	86,207	1,355,062	1,461,010	105,948	8%
<b>Payroll Direct-Salary</b>	(49,119)	(51,079)	(23,676)	(67,390)	(141,600)	(74,210)	-110%
<b>Payroll Direct-Hourly</b>	(126,817)	(111,046)	(24,330)	(161,524)	(162,759)	(1,235)	-1%
<b>Payroll Direct-Total</b>	(175,936)	(162,125)	(48,006)	(228,914)	(304,359)	(75,445)	-33%
<b>Payroll Burden</b>	(42,326)	(39,319)	(13,842)	(49,903)	(81,392)	(31,489)	-63%
<b>Payroll</b>	(218,262)	(201,444)	(61,848)	(278,817)	(385,751)	(106,934)	-38%
<b>Expenses</b>	(110,187)	(94,105)	(36,934)	(134,051)	(147,284)	(13,233)	-10%
<b>NORBO</b>	712,221	361,158	(12,575)	942,194	927,975	(14,219)	-2%
<b>Overhead Alloc</b>	-	(132,189)	-	-	-	-	0%
<b>NOR</b>	712,221	228,969	(12,575)	942,194	927,975	(14,219)	-2%
<b>COGS %</b>	-6%	-7%	0%	-3%	-4%		
<b>Payroll Direct %</b>	-16%	-23%	-55%	-16%	-20%		
<b>Payroll Burden % Payroll</b>	-24%	-24%	-29%	-22%	-27%		

**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	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	0%
<b>Gross Margin</b>	-	-	-	-	-	-	0%
Payroll Direct-Salary	(81,422)	(143,247)	(86,327)	(166,628)	(185,370)	(18,742)	-11%
Payroll Direct-Hourly	(399,759)	(392,105)	(134,419)	(309,568)	(343,918)	(34,350)	-11%
<b>Payroll Direct-Total</b>	(481,181)	(535,352)	(220,746)	(476,196)	(529,288)	(53,092)	-11%
Payroll Burden	(108,415)	(111,469)	(57,849)	(129,900)	(144,109)	(14,209)	-11%
<b>Payroll</b>	(589,596)	(646,821)	(278,595)	(606,096)	(673,397)	(67,301)	-11%
Expenses	(235,772)	(238,511)	(238,364)	(279,048)	(353,237)	(74,189)	-27%
<b>NORBO</b>	(825,368)	(885,332)	(516,959)	(885,144)	(1,026,634)	(141,490)	-16%
Overhead Alloc	-	-	-	-	-	-	0%
<b>NOR</b>	(825,368)	(885,332)	(516,959)	(885,144)	(1,026,634)	(141,490)	-16%
<b>COGS %</b>	0%	0%	0%	0%	0%		
<b>Payroll Direct %</b>	0%	0%	0%	0%	0%		
<b>Payroll Burden % Payroll</b>	-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
<b>Revenue</b>	2,534,642	2,540,702	1,296,388	1,740,413	2,045,088	304,675	18%
<b>Cogs</b>	(725,279)	(719,422)	(430,600)	(556,932)	(612,310)	(55,378)	-10%
<b>Gross Margin</b>	1,809,363	1,821,280	865,788	1,183,481	1,432,778	249,297	21%
<b>Payroll Direct-Salary</b>	(323,355)	(327,130)	(228,023)	(424,446)	(450,101)	(25,655)	-6%
<b>Payroll Direct-Hourly</b>	(730,979)	(711,252)	(505,370)	(617,662)	(572,274)	45,388	7%
<b>Payroll Direct-Total</b>	(1,054,334)	(1,038,382)	(733,393)	(1,042,108)	(1,022,375)	19,733	2%
<b>Payroll Burden</b>	(295,175)	(309,468)	(228,722)	(343,896)	(339,532)	4,364	1%
<b>Payroll</b>	(1,349,509)	(1,347,850)	(962,115)	(1,386,004)	(1,361,907)	24,097	2%
<b>Expenses</b>	(431,032)	(431,795)	(326,072)	(357,171)	(370,640)	(13,469)	-4%
<b>NORBO</b>	28,822	41,635	(422,399)	(559,694)	(299,769)	259,925	46%
<b>Overhead Alloc</b>	-	(393,776)	-	-	-	-	0%
<b>NOR</b>	28,822	(352,141)	(422,399)	(559,694)	(299,769)	259,925	46%
<b>COGS %</b>	-29%	-28%	-33%	-32%	-30%		
<b>Payroll Direct %</b>	-42%	-41%	-57%	-60%	-50%		
<b>Payroll Burden % Payroll</b>	-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>
<b>Revenue</b>	226,025	250,755	61,082	106,490	279,695	173,205	163%
<b>Cogs</b>	-	-	-	-	-	-	0%
<b>Gross Margin</b>	226,025	250,755	61,082	106,490	279,695	173,205	163%
<b>Payroll Direct-Salary</b>	-	-	-	(5,805)	(5,805)	-	0%
<b>Payroll Direct-Hourly</b>	(57,669)	(91,311)	(30,520)	(84,439)	(97,202)	(12,763)	-15%
<b>Payroll Direct-Total</b>	(57,669)	(91,311)	(30,520)	(90,244)	(103,007)	(12,763)	-14%
<b>Payroll Burden</b>	(11,323)	(15,906)	(4,948)	(15,251)	(20,231)	(4,980)	-33%
<b>Payroll</b>	(68,992)	(107,217)	(35,468)	(105,495)	(123,238)	(17,743)	-17%
<b>Expenses</b>	(136,893)	(169,146)	(112,378)	(162,508)	(173,355)	(10,847)	-7%
<b>NORBO</b>	20,140	(25,608)	(86,764)	(161,513)	(16,898)	144,615	90%
<b>Overhead Alloc</b>	-	-	-	-	-	-	0%
<b>NOR</b>	20,140	(25,608)	(86,764)	(161,513)	(16,898)	144,615	90%
<b>COGS %</b>	0%	0%	0%	0%	0%		
<b>Payroll Direct %</b>	-26%	-36%	-50%	-85%	-37%		
<b>Payroll Burden % Payroll</b>	-20%	-17%	-16%	-17%	-20%		

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

**132 Trout Creek Recreation Center**

	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>
<b>Revenue</b>	1,076,701	1,059,738	607,188	<b>901,323</b>	<b>1,088,485</b>	187,162	21%
<b>Cogs</b>	(27,108)	(20,016)	(4,975)	<b>(21,664)</b>	<b>(22,500)</b>	(836)	-4%
<b>Gross Margin</b>	1,049,593	1,039,722	602,213	<b>879,659</b>	<b>1,065,985</b>	186,326	21%
<b>Payroll Direct-Salary</b>	(151,454)	(161,646)	(117,093)	<b>(166,742)</b>	<b>(155,679)</b>	11,063	7%
<b>Payroll Direct-Hourly</b>	(309,907)	(321,353)	(179,503)	<b>(263,481)</b>	<b>(314,482)</b>	(51,001)	-19%
<b>Payroll Direct-Total</b>	(461,361)	(482,999)	(296,596)	<b>(430,223)</b>	<b>(470,161)</b>	(39,938)	-9%
<b>Payroll Burden</b>	(126,091)	(123,480)	(85,156)	<b>(83,086)</b>	<b>(101,697)</b>	(18,611)	-22%
<b>Payroll</b>	(587,452)	(606,479)	(381,752)	<b>(513,309)</b>	<b>(571,858)</b>	(58,549)	-11%
<b>Expenses</b>	(313,979)	(311,992)	(275,854)	<b>(315,275)</b>	<b>(344,873)</b>	(29,598)	-9%
<b>NORBO</b>	148,162	121,251	(55,393)	<b>51,075</b>	<b>149,254</b>	98,180	192%
<b>Overhead Alloc</b>	-	-	-	-	-	-	0%
<b>NOR</b>	148,162	121,251	(55,393)	<b>51,075</b>	<b>149,254</b>	98,180	192%
<b>COGS %</b>	-3%	-2%	-1%	<b>-2%</b>	<b>-2%</b>		
<b>Payroll Direct %</b>	-43%	-46%	-49%	<b>-48%</b>	<b>-43%</b>		
<b>Payroll Burden % Payroll</b>	-27%	-26%	-29%	<b>-19%</b>	<b>-22%</b>		

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

**140 Recreation**

	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	181,645	201,021	(44)	30,733	186,850	156,117	508%
Cogs	(1,650)	(1,469)	(24)	(1,080)	(1,440)	(360)	-33%
Gross Margin	179,995	199,552	(68)	29,653	185,410	155,757	525%
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)	(112,646)	(87,404)	-346%
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)	(20,131)	3,641	15%
Payroll	(56,843)	(53,649)	(57,694)	(111,817)	(109,949)	1,869	2%
Expenses	(15,445)	(18,676)	(26,271)	(22,550)	(24,720)	(2,170)	-10%
NORBO	1,319	7,050	30,852	(27,476)	6,090	33,566	122%
Overhead Alloc	-	(29,745)	-	-	-	-	0%
NOR	1,319	(22,695)	30,852	(27,476)	6,090	33,566	122%
COGS %	-31%	-41%	-33%	-24%	-16%		
Payroll Direct %	-43%	-33%	-28%	-62%	-53%		
Payroll Burden % Payroll	-23%	-22%	-20%	-27%	-22%		

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**145 Day Camp**

	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	256,667	247,719	1,534	309,159	353,000	43,841	14%
Cogs	-	-	-	-	-	-	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)	(171,319)	(23,747)	-16%
Payroll Direct-Total	(142,212)	(160,552)	(2,226)	(152,072)	(182,929)	(30,857)	-20%
Payroll Burden	(30,587)	(32,243)	(3,837)	(31,935)	(33,585)	(1,650)	-5%
Payroll	(172,799)	(192,795)	(6,063)	(184,007)	(216,514)	(32,507)	-18%
Expenses	(52,634)	(44,128)	(14,840)	(50,558)	(50,703)	(145)	0%
NORBO	31,234	10,796	(19,369)	74,594	85,783	11,189	15%
Overhead Alloc	-	(60,762)	-	-	-	-	0%
NOR	31,234	(49,966)	(19,369)	74,594	85,783	11,189	15%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-55%	-65%	-145%	-49%	-52%		
Payroll Burden % Payroll	-22%	-20%	-172%	-21%	-18%		



**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**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	-	9,500	490,190	480,690	5060%
Cogs	(175,579)	(99,622)	-	(3,100)	(147,380)	(144,280)	-4654%
<b>Gross Margin</b>	<b>415,343</b>	<b>244,940</b>	<b>-</b>	<b>6,400</b>	<b>342,810</b>	<b>336,410</b>	<b>5256%</b>
Payroll Direct-Salary	(122,194)	(55,969)		(65,827)	(81,113)	(15,286)	-23%
Payroll Direct-Hourly	(200,277)	(124,233)		(10,092)	(154,160)	(144,068)	-1428%
<b>Payroll Direct-Total</b>	<b>(322,471)</b>	<b>(180,202)</b>	<b>-</b>	<b>(75,919)</b>	<b>(235,273)</b>	<b>(159,354)</b>	<b>-210%</b>
Payroll Burden	(82,422)	(48,530)		(21,257)	(62,870)	(41,613)	-196%
<b>Payroll</b>	<b>(404,893)</b>	<b>(228,732)</b>	<b>-</b>	<b>(97,176)</b>	<b>(298,143)</b>	<b>(200,967)</b>	<b>-207%</b>
Expenses	(84,881)	(61,477)	(18,571)	(21,457)	(51,559)	(30,102)	-140%
<b>NORBO</b>	<b>(74,431)</b>	<b>(45,269)</b>	<b>(18,571)</b>	<b>(112,233)</b>	<b>(6,892)</b>	<b>105,341</b>	<b>-94%</b>
Overhead Alloc	-	(109,163)	-	-	-	-	0%
<b>NOR</b>	<b>(74,431)</b>	<b>(154,432)</b>	<b>(18,571)</b>	<b>(112,233)</b>	<b>(6,892)</b>	<b>105,341</b>	<b>-94%</b>
<b>COGS %</b>	<b>-30%</b>	<b>-29%</b>	<b>0%</b>	<b>-33%</b>	<b>-30%</b>		
<b>Payroll Direct %</b>	<b>-55%</b>	<b>-52%</b>	<b>0%</b>	<b>-799%</b>	<b>-48%</b>		
<b>Payroll Burden % Payroll</b>	<b>-26%</b>	<b>-27%</b>	<b>0%</b>	<b>-28%</b>	<b>-27%</b>		

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

**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	343,620	105,615	44%
Cogs	(138,213)	(164,450)	(116,757)	(73,782)	(108,515)	(34,733)	-47%
Gross Margin	249,679	325,975	232,847	164,223	235,105	70,882	43%
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)	(102,158)	13,958	12%
Payroll Direct-Total	(225,845)	(254,726)	(231,135)	(128,116)	(153,533)	(25,417)	-20%
Payroll Burden	(55,966)	(56,017)	(55,775)	(31,766)	(41,207)	(9,441)	-30%
Payroll	(281,811)	(310,743)	(286,910)	(159,882)	(194,740)	(34,858)	-22%
Expenses	(77,397)	(83,733)	(73,261)	(66,936)	(77,264)	(10,328)	-15%
NORBO	(109,529)	(68,501)	(127,324)	(62,595)	(36,899)	25,695	41%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	(109,529)	(68,501)	(127,324)	(62,595)	(36,899)	25,695	41%
COGS %	-36%	-34%	-33%	-31%	-32%		
Payroll Direct %	-58%	-52%	-66%	-54%	-45%		
Payroll Burden % Payroll	-25%	-22%	-24%	-25%	-27%		

**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	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	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)	(542,660)	(126,243)	-30%
Payroll Direct-Total	(576,940)	(563,861)	(385,687)	(517,416)	(639,201)	(121,785)	-24%
Payroll Burden	(168,002)	(164,700)	(139,748)	(175,921)	(164,588)	11,333	6%
Payroll	(744,942)	(728,561)	(525,435)	(693,337)	(803,789)	(110,451)	-16%
Expenses	8,798	(21,106)	(34,189)	10,000	(56,388)	(66,388)	-664%
NORBO	(736,144)	(749,667)	(559,624)	(683,337)	(860,177)	(176,839)	-26%
Overhead Alloc	-	749,668	-	-	-	-	0%
NOR	(736,144)	1	(559,624)	(683,337)	(860,177)	(176,839)	-26%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-29%	-29%	-36%	-34%	-26%		

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

**165 Facility Administration**

	2018	2019	2020	2021	2022	2022 Bdg vs 2021 F/cast	
	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg
Revenue	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	0%
Payroll Direct-Salary	(135,572)	(159,588)	(149,267)	(180,743)	(287,489)	(106,746)	-59%
Payroll Direct-Hourly	(106,118)	(61,053)	(90,189)	(136,586)	(174,200)	(37,614)	-28%
Payroll Direct-Total	(241,690)	(220,641)	(239,456)	(317,329)	(461,689)	(144,360)	-45%
Payroll Burden	(65,413)	(65,109)	(65,289)	(71,806)	(128,491)	(56,685)	-79%
Payroll	(307,103)	(285,750)	(304,745)	(389,135)	(590,180)	(201,045)	-52%
Expenses	(21,648)	(29,665)	(30,282)	(55,112)	(86,513)	(31,401)	-57%
NORBO	(328,751)	(315,415)	(335,027)	(444,247)	(676,693)	(232,446)	-52%
Overhead Alloc	-	315,415			320,717	-	0%
NOR	(328,751)	-	(335,027)	(444,247)	(355,976)	88,271	20%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-27%	-30%	-27%	-23%	-28%		

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

**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	186,581	253,400	66,819	36%
Cogs	(71,188)	(64,955)	(1,066)	(55,974)	(76,641)	(20,667)	-37%
Gross Margin	187,029	136,571	7,598	130,607	176,759	46,152	35%
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)	(23,290)	(23,903)	(613)	-3%
Payroll	(165,236)	(160,328)	(9,128)	(128,619)	(138,017)	(9,397)	-7%
Expenses	(82,578)	(67,941)	(35,235)	(40,374)	(74,530)	(34,156)	-85%
NORBO	(60,785)	(91,698)	(36,765)	(38,387)	(35,788)	74,175	-193%
Overhead Alloc	-	(47,352)	-	-	-	-	0%
NOR	(60,785)	(139,050)	(36,765)	(38,387)	(35,788)	2,599	7%
COGS %	-28%	-32%	-12%	-30%	-30%		
Payroll Direct %	-53%	-65%	-51%	-56%	-45%		
Payroll Burden % Payroll	-22%	-22%	-108%	-22%	-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	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>F/cast</u>	<u>Budget</u>	<u>Amount</u>	<u>Pctg</u>
Revenue	379,890	487,567	298,125	296,741	413,500	116,759	39%
Cogs	(113,830)	(129,100)	(72,781)	(85,820)	(111,917)	(26,097)	-30%
Gross Margin	266,060	358,467	225,344	210,921	301,583	90,662	43%
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)	(25,191)	(30,515)	(5,324)	-21%
Payroll	(185,269)	(193,401)	(148,581)	(152,542)	(177,584)	(25,042)	-16%
Expenses	(38,400)	(45,363)	(32,745)	(37,651)	(40,605)	(2,954)	-8%
NORBO	42,391	119,703	44,018	20,728	83,394	62,666	302%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	42,391	119,703	44,018	20,728	83,394	62,666	302%
COGS %	-30%	-26%	-24%	-29%	-27%		
Payroll Direct %	-38%	-31%	-40%	-43%	-36%		
Payroll Burden % Payroll	-28%	-27%	-25%	-20%	-21%		

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**200 Marketing - Downhill**

	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	703	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	0%
<b>Gross Margin</b>	<b>703</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
Payroll Direct-Salary	-	-	-	-	-	-	0%
Payroll Direct-Hourly	-	-	-	-	-	-	0%
<b>Payroll Direct-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
Payroll Burden	-	-	-	-	-	-	0%
<b>Payroll</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Expenses</b>	<b>(59,192)</b>	<b>(35,728)</b>	<b>(26,302)</b>	<b>(43,861)</b>	<b>(63,441)</b>	<b>(19,580)</b>	<b>-45%</b>
<b>NORBO</b>	<b>(58,489)</b>	<b>(35,728)</b>	<b>(26,302)</b>	<b>(43,861)</b>	<b>(63,441)</b>	<b>(19,580)</b>	<b>-45%</b>
Overhead Alloc	-	-	-	-	-	-	0%
<b>NOR</b>	<b>(58,489)</b>	<b>(35,728)</b>	<b>(26,302)</b>	<b>(43,861)</b>	<b>(63,441)</b>	<b>(19,580)</b>	<b>-45%</b>
<b>COGS %</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>		
<b>Payroll Direct %</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>		
<b>Payroll Burden % Payroll</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>		

**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	-	-	-	-	-	-	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)	(151,802)	(35,884)	-31%
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)	(592,480)	(65,325)	-12%
Payroll Burden	(124,846)	(128,756)	(103,893)	(139,696)	(163,722)	(24,026)	-17%
Payroll	(617,470)	(682,436)	(603,862)	(666,851)	(756,202)	(89,351)	-13%
Expenses	(525,760)	(629,838)	(541,739)	(611,969)	(750,662)	(138,693)	-23%
NORBO	(1,047,487)	(1,213,738)	(1,074,081)	(1,242,249)	(1,402,524)	(160,275)	-13%
Overhead Alloc	-	(456,783)	-	-	-	-	0%
NOR	(1,047,487)	(1,670,521)	(1,074,081)	(1,242,249)	(1,402,524)	(160,275)	-13%
COGS %	0%	0%	0%	0%	0%	-	0%
Payroll Direct %	-515%	-562%	-699%	-1441%	-568%		
Payroll Burden % Payroll	-25%	-23%	-21%	-26%	-28%		



**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	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	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)	(195,000)	(9,896)	-5%
Payroll Direct-Total	(168,238)	(184,310)	(150,420)	(197,703)	(207,286)	(9,583)	-5%
Payroll Burden	(53,185)	(63,822)	(54,425)	(86,989)	(55,118)	31,871	37%
Payroll	(221,423)	(248,132)	(204,845)	(284,692)	(262,404)	22,288	8%
Expenses	2,764	(4,938)	(2,552)	(2,763)	(1,246)	1,517	55%
NORBO	(218,659)	(253,070)	(207,397)	(287,455)	(263,650)	23,805	8%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	(218,659)	(253,070)	(207,397)	(287,455)	(263,650)	23,805	8%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	0%	0%	0%	0%	0%		
Payroll Burden % Payroll	-32%	-35%	-36%	-44%	-27%		

**Tahoe Donner Association  
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**212 Snowmaking**

	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	-	-	-	-	-	-	0%
Cogs	-	-	-	-	-	-	0%
Gross Margin	-	-	-	-	-	-	0%
Payroll Direct-Salary	-	-	-	-	-	-	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**  
**Operating Fund**  
**2022 Budget**

**214 Ski Retail**

	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	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)	(22,095)	(12,777)	-137%
Payroll	(39,363)	(43,890)	(37,863)	(40,027)	(59,068)	(19,041)	-48%
Expenses	(4,310)	(8,063)	(2,164)	(3,310)	(6,610)	(3,300)	-100%
NORBO	33,053	43,268	6,016	3,846	6,467	2,621	-68%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	33,053	43,268	6,016	3,846	6,467	2,621	-68%
COGS %	-43%	-42%	-39%	-49%	-48%		
Payroll Direct %	-20%	-19%	-35%	-33%	-27%		
Payroll Burden % Payroll	-43%	-39%	-43%	-30%	-60%		

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**215 Ski Rental**

	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	652,675	803,366	533,888	597,316	681,855	84,539	14%
Cogs	-	-	-	-	-	-	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>
<b>Revenue</b>	201,572	244,046	153,021	310,195	299,131	(11,064)	-4%
<b>Cogs</b>	(3,553)	(1,911)	(198)	(455)	(1,400)	(945)	-208%
<b>Gross Margin</b>	198,019	242,135	152,823	309,740	297,731	(12,009)	-4%
<b>Payroll Direct-Salary</b>	(22,837)	(17,330)	(13,356)	(8,666)	(22,309)	(13,643)	-157%
<b>Payroll Direct-Hourly</b>	(49,725)	(56,682)	(36,307)	(50,928)	(75,234)	(24,306)	-48%
<b>Payroll Direct-Total</b>	(72,562)	(74,012)	(49,663)	(59,594)	(97,543)	(37,949)	-64%
<b>Payroll Burden</b>	(18,722)	(18,511)	(11,868)	(8,023)	(19,985)	(11,962)	-149%
<b>Payroll</b>	(91,284)	(92,523)	(61,531)	(67,617)	(117,528)	(49,911)	-74%
<b>Expenses</b>	(34,168)	(37,371)	(39,917)	(38,760)	(69,176)	(30,416)	-78%
<b>NORBO</b>	72,567	112,241	51,375	203,363	111,027	(92,336)	45%
<b>Overhead Alloc</b>	-	(51,232)	-	-	-	-	0%
<b>NOR</b>	72,567	61,009	51,375	203,363	111,027	(92,336)	45%
<b>COGS %</b>	-2%	-1%	0%	0%	0%		
<b>Payroll Direct %</b>	-36%	-30%	-32%	-19%	-33%		
<b>Payroll Burden % Payroll</b>	-26%	-25%	-24%	-13%	-20%		

**Tahoe Donner Association  
Operating Fund  
2022 Budget**

**220 Ski School**

	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	927,989	1,219,134	912,692	854,635	1,101,030	246,395	29%
Cogs	-	-	-	-	-	-	0%
Gross Margin	927,989	1,219,134	912,692	854,635	1,101,030	246,395	29%
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)	(70,595)	(780)	-1%
Payroll	(528,531)	(571,715)	(478,464)	(409,737)	(465,669)	(55,932)	-14%
Expenses	(10,203)	(9,203)	(6,490)	(13,231)	(54,717)	(41,486)	-314%
NORBO	389,255	638,216	427,738	431,667	580,644	148,977	35%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	389,255	638,216	427,738	431,667	580,644	148,977	35%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-46%	-38%	-43%	-40%	-36%		
Payroll Burden % Payroll	-25%	-24%	-23%	-21%	-18%		

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

**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	2,201,394	2,259,690	58,296	3%
Cogs	-	-	-	-	-	-	0%
Gross Margin	1,238,488	1,999,006	1,569,348	2,201,394	2,259,690	58,296	3%
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)	(19,570)	(3,571)	-22%
Payroll	(116,915)	(124,030)	(93,419)	(108,909)	(132,624)	(23,715)	-22%
Expenses	(53,480)	(72,371)	(68,474)	(101,159)	(95,360)	5,799	6%
NORBO	1,068,093	1,802,605	1,407,455	1,991,326	2,031,706	40,380	2%
Overhead Alloc	-	-	-	-	-	-	0%
NOR	1,068,093	1,802,605	1,407,455	1,991,326	2,031,706	40,380	2%
COGS %	0%	0%	0%	0%	0%		
Payroll Direct %	-8%	-5%	-5%	-4%	-5%		
Payroll Burden % Payroll	-23%	-23%	-20%	-17%	-17%		