

Tahoe Donner Association
Operating Fund
2024 Budget

DRAFT OPERATING FUND BUDGET 2024

Consolidated TDA

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2023 Budget	
	Actual		Actual		Actual		Actual		Actual		Budget		Budget		Amount		Amount	
Revenue	13,353,048	14,695,518	9,456,871	13,248,144	17,571,060	17,172,827	17,960,153	18,614,377							654,224	4%	1,441,550	8%
Cogs	(1,573,523)	(1,554,427)	(826,433)	(1,103,995)	(1,637,223)	(1,594,633)	(1,675,707)	(1,660,444)							15,263	1%	(65,811)	-4%
Gross Margin	11,779,525	13,141,091	8,630,438	12,144,149	15,933,836	15,578,194	16,284,446								669,487	4%	1,375,739	9%
Payroll Direct-Salary	(3,695,689)	(4,074,800)	(2,845,420)	(4,130,061)	(5,013,840)	(5,220,169)	(5,437,912)								(380,740)	-7%	(598,483)	-11%
Payroll Direct-Hourly	(6,057,749)	(6,212,676)	(4,322,779)	(5,622,916)	(7,156,148)	(7,243,807)	(7,308,286)								(551,918)	-8%	(616,397)	-9%
Payroll Direct-Total	(9,753,438)	(10,287,476)	(7,168,199)	(9,752,977)	(12,169,988)	(12,463,976)	(12,746,197)								(932,659)	-7%	(1,214,880)	-10%
Payroll Burden	(2,388,370)	(2,450,702)	(1,832,532)	(2,423,609)	(3,071,942)	(3,205,169)	(3,318,029)								(334,350)	-10%	(447,210)	-14%
Payroll	(12,141,808)	(12,738,178)	(9,000,731)	(12,176,586)	(15,241,929)	(15,669,145)	(16,064,227)								(1,267,008)	-8%	(1,662,090)	-11%
Expenses	(5,072,241)	(5,471,316)	(5,020,385)	(5,761,047)	(7,425,897)	(7,193,609)	(7,312,610)								(606,224)	-8%	(723,225)	-10%
NORBO	(5,434,524)	(5,068,403)	(5,390,678)	(5,793,484)	(6,733,990)	(7,286,560)	(7,092,390)								(1,203,746)	-17%	(1,009,576)	-14%
Overhead Alloc		172,514	197,000	197,000	305,020	391,899	342,908								123,708	36%	74,717	19%
NOR	(5,434,524)	(4,895,889)	(5,193,678)	(5,596,484)	(6,428,971)	(6,894,661)	(6,749,482)								(1,080,038)	-16%	(934,859)	-14%
COGS %	-12%	-11%	-9%	-8%	-9%	-9%	-9%	-9%										
Payroll Direct %	-73%	-70%	-76%	-74%	-69%	-73%	-71%	-71%										
Payroll Burden % Payroll	-24%	-24%	-26%	-25%	-25%	-26%	-26%	-26%										
Net Result % to Revenue	-41%	-33%	-55%	-42%	-37%	-40%	-38%	-42%										
Assessment Impact					(993)	(1,065)	(1,043)	(1,210)							(167)	-16%	(145)	-14%

**Tahoe Donner Association
Operating Fund
2024 Budget**

Consolidated Downhill Ski

	2018		2019		2020		2021		2022		2023		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2023 Budget	
	Actual		Actual		Actual		Actual		Actual		Budget		F/cast		Budget		Amount		Pctg	
Revenue	3,431,021	4,770,550	3,461,292	3,731,122	5,530,645	5,242,601	6,368,911	6,368,911							5,782,645		(586,266)	-9%	\$40,044	10%
Costs	(172,636)	(196,820)	(102,458)	(111,653)	(209,194)	(174,573)	(245,940)	(245,940)							(212,007)		33,934	14%	(37,434)	-21%
Gross Margin	3,258,384	4,573,730	3,358,834	3,619,469	5,321,450	5,068,028	6,122,970	6,122,970							5,570,638		(552,332)	-9%	502,610	10%
Payroll Direct-Salary	(366,194)	(377,204)	(319,392)	(374,891)	(391,827)	(411,739)	(459,380)	(459,380)							(481,793)		(22,413)	-5%	(70,054)	-17%
Payroll Direct-Hourly	(1,095,979)	(1,225,616)	(1,025,961)	(922,347)	(1,378,322)	(1,426,411)	(1,499,802)	(1,499,802)							(1,490,699)		9,103	1%	(64,288)	-5%
Payroll Direct-Total	(1,462,173)	(1,602,820)	(1,345,353)	(1,297,238)	(1,770,149)	(1,838,150)	(1,959,182)	(1,959,182)							(1,972,492)		(13,310)	-1%	(134,342)	-7%
Payroll Burden	(382,112)	(405,856)	(320,164)	(318,050)	(456,953)	(484,872)	(482,018)	(482,018)							(513,354)		(31,335)	-7%	(28,482)	-6%
Expenses	(1,844,285)	(2,008,676)	(1,665,516)	(1,615,288)	(2,227,102)	(2,323,022)	(2,441,200)	(2,441,200)							(2,485,846)		(44,645)	-2%	(162,824)	-7%
NORBO	(757,308)	(863,548)	(753,015)	(809,627)	(1,227,557)	(1,271,134)	(1,312,693)	(1,312,693)							(1,185,508)		127,185	10%	85,636	7%
Overhead Alloc	656,792	1,701,506	940,303	1,194,554	1,866,791	1,473,872	2,369,077	2,369,077							1,899,285		(469,792)	20%	425,413	-29%
NOR	-	(456,783)	-	-	-	-	-	-							-		-	0%	-	0%
COGS %	5%	4%	3%	3%	4%	3%	4%	4%							4%					
Payroll Direct %	43%	34%	39%	35%	32%	35%	31%	31%							34%					
Payroll Burden % Payroll	-26%	-25%	-24%	-25%	-26%	-26%	-25%	-25%							-26%					
Net Result % to Revenue	19%	26%	27%	32%	34%	28%	37%	37%							33%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

Consolidated Food and Beverage

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 Bdg	
	Actual		Actual		Actual		Actual		Actual		Budget	Pctg	Budget	Pctg	Amount	Pctg
Revenue	4,314,327		4,218,214		1,990,266		2,512,996		3,554,946		3,934,930		4,337,385			
Cogs	(1,267,733)		(1,220,585)		(633,049)		(819,780)		(1,200,161)		(1,270,073)		(1,311,878)			
Gross Margin	3,046,594		2,997,629		1,357,217		1,693,216		2,354,785		2,664,857		3,025,507			
Payroll Direct-Salary	(666,216)		(591,544)		(322,180)		(596,238)		(689,761)		(774,277)		(811,809)			
Payroll Direct-Hourly	(1,351,599)		(1,298,536)		(808,514)		(942,274)		(1,408,803)		(1,388,254)		(1,479,818)			
Payroll Direct-Total	(2,017,817)		(1,890,080)		(1,130,694)		(1,538,512)		(2,098,564)		(2,162,531)		(2,291,627)			
Payroll Burden	(537,519)		(517,304)		(339,361)		(455,072)		(612,453)		(632,343)		(675,412)			
Payroll	(2,555,336)		(2,407,384)		(1,470,055)		(1,993,584)		(2,711,017)		(2,794,874)		(2,967,039)			
Expenses	(733,788)		(714,809)		(503,884)		(582,068)		(740,385)		(755,577)		(835,664)			
NORBO	(244,530)		(124,564)		(616,722)		(882,436)		(1,096,617)		(885,594)		(777,197)			
Overhead Alloc	(244,530)		(124,564)		(616,722)		(882,436)		(1,096,617)		(885,594)		(777,197)			
NOR	(244,530)		(124,564)		(616,722)		(882,436)		(1,096,617)		(885,594)		(777,197)			
COGS %	-29%		-29%		-32%		-33%		-34%		-32%		-30%			
Payroll Direct %	-47%		-45%		-57%		-61%		-59%		-55%		-53%			
Payroll Burden % Payroll	-27%		-27%		-30%		-30%		-29%		-29%		-29%			
Net Result % to Revenue	-6%		-3%		-31%		-35%		-31%		-23%		-18%			

**Tahoe Donner Association
Operating Fund
2024 Budget**

Consolidated Golf Operations

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount		Amount	
Revenue	1,102,824		706,521		86,618		1,536,980		1,641,042		1,217,243		1,622,103		404,860		(18,939)	
Cogs	(62,154)		(49,814)		(411)		(57,808)		(85,288)		(65,854)		(75,000)		(9,146)		10,288	
Gross Margin	1,040,670		656,707		86,207		1,479,172		1,555,754		1,151,389		1,547,103		395,714		(8,651)	
Payroll Direct-Salary	(130,541)		(194,326)		(110,003)		(259,973)		(337,647)		(341,455)		(321,302)		20,153		16,345	
Payroll Direct-Hourly	(526,576)		(503,151)		(158,749)		(476,685)		(623,731)		(523,405)		(666,039)		(142,634)		(42,308)	
Payroll Direct-Total	(657,117)		(697,477)		(268,752)		(736,658)		(961,378)		(864,860)		(987,341)		(122,481)		(25,963)	
Payroll Burden	(150,741)		(150,788)		(71,691)		(178,656)		(229,329)		(224,375)		(259,124)		(34,749)		(29,795)	
Payroll	(807,858)		(848,265)		(340,443)		(915,314)		(1,190,707)		(1,089,235)		(1,246,465)		(157,230)		(55,758)	
Expenses	(345,959)		(332,616)		(275,298)		(527,247)		(600,886)		(446,287)		(589,780)		(143,493)		11,106	
NORBO	(113,147)		(524,174)		(529,534)		36,611		(235,839)		(384,133)		(289,142)		94,991		(53,303)	
Overhead Alloc	-		(132,189)		-		-		-		-		-		-		-	
NOR	(113,147)		(656,363)		(529,534)		36,611		(235,839)		(384,133)		(289,142)		94,991		(53,303)	
COGS %	-6%		-7%		0%		-4%		-5%		-5%		-5%		-		-	
Payroll Direct %	-60%		-99%		-310%		-48%		-59%		-71%		-61%		-		-	
Payroll Burden % Payroll	-23%		-22%		-27%		-24%		-24%		-26%		-26%		-		-	
Net Income to Revenue %	-10.26%		-92.90%		-611.34%		2.38%		-14.37%		-31.56%		-17.83%		-		-	

Operating Fund
2024 Budget

005 General

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	-		-		295		-		-		-		-		-	0%	-	0%
Cogs	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
Gross Margin	-		-		295		-		-		-		-		-	0%	-	0%
Payroll Direct-Salary	(36,824)		(71,240)		-		-		-		-		-		-	0%	-	0%
Payroll Direct-Hourly	-		-		-		-		-		-		-		-	0%	-	0%
Payroll Direct-Total	(36,824)		(71,240)		-		-		-		-		-		-	0%	-	0%
Payroll Burden	(3,215)		(4,830)		(241)		-		-		-		-		-	0%	-	0%
Payroll	(40,039)		(76,070)		(241)		-		-		-		-		-	0%	-	0%
Expenses	(793,103)		(996,661)		(898,592)		(772,259)		(824,814)		(851,970)		(910,537)		(58,567)	-7%	(85,723)	-10%
NORBO	(833,142)		(1,072,731)		(898,538)		(772,259)		(824,814)		(851,970)		(910,537)		(58,567)	-7%	(85,723)	-10%
Overhead Alloc	-		(1,368,245)		197,000		197,000		-		-		-		-	0%	-	0%
NOR	(833,142)		(2,440,976)		(701,538)		(575,259)		(824,814)		(851,970)		(910,537)		(58,567)	-7%	(85,723)	-10%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	0%		0%		0%		0%		0%		0%		0%					
Payroll Burden % Payroll	-9%		-7%		0%		0%		0%		0%		0%					

Tahoe Donner Association
Operating Fund
2024 Budget

010 Administration

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	245,029		264,741		217,894		145,854		158,616		211,821		228,262		16,441	8%	69,646	44%
Cogs	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
Gross Margin	245,029		264,741		217,894		145,854		158,616		211,821		228,262		16,441	8%	69,646	44%
Payroll Direct-Salary	(541,114)		(723,847)		(228,102)		(755,339)		(758,893)		(690,669)		(714,582)		(23,913)	-3%	44,311	6%
Payroll Direct-Hourly	(198,254)		(137,639)		(63,815)		(68,872)		(76,414)		(76,000)		(54,000)		22,000	29%	22,414	29%
Payroll Direct-Total	(739,368)		(861,486)		(291,917)		(824,211)		(835,306)		(766,669)		(768,582)		(1,913)	0%	66,724	8%
Payroll Burden	(142,724)		(141,923)		(60,878)		(213,138)		(133,263)		(164,983)		(163,158)		1,825	1%	(29,894)	-22%
Payroll	(882,092)		(1,003,409)		(352,795)		(1,037,349)		(968,570)		(931,652)		(931,740)		(88)	0%	36,830	4%
Expenses	(137,507)		(126,859)		(113,410)		(343,302)		(454,187)		(458,824)		(447,446)		11,378	2%	6,741	1%
NORBO	(774,570)		(865,527)		(248,311)		(1,234,798)		(1,264,141)		(1,178,655)		(1,150,924)		27,732	2%	113,217	9%
Overhead Alloc	-		865,527		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	(774,570)		-		(248,311)		(1,234,798)		(1,264,141)		(1,178,655)		(1,150,924)		27,732	2%	113,217	9%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	-302%		-325%		-134%		-565%		-527%		-362%		-337%					
Payroll Burden % Payroll	-19%		-16%		-21%		-26%		-16%		-22%		-21%					

Tahoe Donner Association
Operating Fund
2024 Budget

015 Communications

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	202,366		227,063		240,013		267,066		300,137		272,709		282,000		9,291	3%	(18,137)	-6%
Cogs	-		-		-		-		-		-		-		-	-	-	#DIV/0!
Gross Margin	202,366		227,063		240,013		267,066		300,137		272,709		282,000		9,291	3%	(18,137)	-6%
Payroll Direct-Salary	(282,872)		(215,573)		(240,540)		(234,735)		(214,635)		(296,985)		(291,460)		5,525	2%	(76,825)	-36%
Payroll Direct-Hourly	(91,167)		(155,502)		(125,559)		(202,017)		(215,115)		(220,000)		(250,900)		(30,900)	-14%	(35,785)	-17%
Payroll Direct-Total	(374,039)		(371,075)		(366,099)		(436,752)		(429,750)		(516,985)		(542,360)		(25,375)	-5%	(112,610)	-26%
Payroll Burden	(68,458)		(80,460)		(88,377)		(103,140)		(124,909)		(164,534)		(195,043)		(30,509)	-19%	(70,134)	-56%
Payroll	(442,497)		(451,535)		(454,476)		(539,893)		(554,659)		(681,519)		(737,403)		(55,884)	-8%	(182,744)	-33%
Expenses	(253,676)		(186,674)		(148,085)		(216,009)		(230,002)		(239,500)		(257,675)		(18,175)	-8%	(27,673)	-12%
NORBO	(493,807)		(411,146)		(362,548)		(488,835)		(484,525)		(648,310)		(713,078)		(64,768)	-10%	(228,553)	-47%
Overhead Alloc	-		411,146		-		-		-		-		-		-	-	-	#DIV/0!
NOR	(493,807)		-		(362,548)		(488,835)		(484,525)		(648,310)		(713,078)		(64,768)	-10%	(228,553)	-47%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	-185%		-163%		-153%		-164%		-143%		-190%		-192%					
Payroll Burden % Payroll	-18%		-22%		-24%		-24%		-29%		-32%		-36%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

020 ASO

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount		Amount	
Revenue	201,683	174,660	174,660	325,292	283,651	247,155	220,000	258,850	38,850	18%	5%	#DIV/0!	11,695	5%				
Cogs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gross Margin	201,683	174,660	174,660	325,292	283,651	247,155	220,000	258,850	38,850	18%	5%	#DIV/0!	11,695	5%				
Payroll Direct-Salary	(68,658)	(68,477)	(71,287)	(69,787)	(112,510)	(144,560)	(97,580)	(32,050)	-28%	-208%								
Payroll Direct-Hourly	(197,385)	(208,579)	(213,197)	(225,252)	(218,428)	(256,360)	(37,932)	(37,932)	-17%	-14%								
Payroll Direct-Total	(266,043)	(277,056)	(282,983)	(272,233)	(330,938)	(400,920)	(69,982)	(69,982)	-21%	-47%								
Payroll Burden	(79,474)	(83,093)	(73,574)	(92,173)	(73,050)	(88,428)	(15,378)	(15,378)	-21%	4%								
Payroll	(345,517)	(360,149)	(311,722)	(364,406)	(403,988)	(489,348)	(85,360)	(85,360)	-21%	-34%								
Expenses	(31,049)	(29,051)	(28,674)	(55,713)	(58,657)	(74,362)	(15,705)	(15,705)	-27%	-33%								
NORBO	(174,883)	(214,540)	(15,104)	(122,077)	(172,964)	(304,860)	(62,215)	(62,215)	-26%	-76%								
Overhead Alloc	-	(112,959)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NOR	(174,883)	(327,499)	(15,104)	(122,077)	(172,964)	(304,860)	(62,215)	(62,215)	-26%	-76%								
COGS %	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Payroll Direct %	-132%	-159%	-73%	-110%	-150%	-155%	-155%	-155%	-155%	-155%	-155%	-155%	-155%	-155%	-155%	-155%	-155%	-155%
Payroll Burden % Payroll	-30%	-30%	-32%	-34%	-22%	-22%	-22%	-22%	-22%	-22%	-22%	-22%	-22%	-22%	-22%	-22%	-22%	-22%

Tahoe Donner Association
Operating Fund
2024 Budget

025 MIS

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
Cogs	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
Gross Margin	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
Payroll Direct-Salary	(229,909)	(233,518)	(230,030)	(230,030)	(263,082)	(281,436)	(305,528)	(318,180)	(12,652)	-4%	(36,744)	-13%	(318,180)	(12,652)	(12,652)	-4%	(36,744)	-13%
Payroll Direct-Hourly	(151,159)	(144,527)	(123,277)	(123,277)	(143,743)	(237,725)	(242,018)	(283,983)	(41,965)	-17%	(46,258)	-19%	(283,983)	(41,965)	(41,965)	-17%	(46,258)	-19%
Payroll Direct-Total	(381,068)	(378,045)	(353,307)	(353,307)	(406,825)	(519,161)	(547,546)	(602,162)	(54,616)	-10%	(83,001)	-16%	(602,162)	(54,616)	(54,616)	-10%	(83,001)	-16%
Payroll Burden	(86,205)	(90,985)	(89,391)	(89,391)	(74,191)	(121,756)	(116,317)	(125,546)	(9,229)	-8%	(3,790)	-3%	(125,546)	(9,229)	(9,229)	-8%	(3,790)	-3%
Payroll	(467,273)	(469,030)	(442,698)	(442,698)	(481,016)	(640,917)	(663,863)	(727,708)	(63,845)	-10%	(86,791)	-14%	(727,708)	(63,845)	(63,845)	-10%	(86,791)	-14%
Expenses	(164,533)	(144,167)	(160,178)	(160,178)	(222,064)	(166,272)	(174,848)	(163,030)	11,818	7%	3,242	2%	(163,030)	11,818	11,818	7%	3,242	2%
NORBO	(631,806)	(613,197)	(602,876)	(602,876)	(703,080)	(807,189)	(838,711)	(890,738)	(52,027)	-6%	(83,549)	-10%	(890,738)	(52,027)	(52,027)	-6%	(83,549)	-10%
Overhead Alloc	-	613,197	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	#DIV/0!
NOR	(631,806)	-	(602,876)	(602,876)	(703,080)	(807,189)	(838,711)	(890,738)	(52,027)	-6%	(83,549)	-10%	(890,738)	(52,027)	(52,027)	-6%	(83,549)	-10%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Payroll Burden % Payroll	-23%	-24%	-25%	-25%	-18%	-23%	-21%	-21%	-23%	-23%	-21%	-21%	-21%	-21%	-21%	-21%	-21%	-21%

Tahoe Donner Association
Operating Fund
2024 Budget

030 Accounting

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	6,287		4,802		1,325		2		33		-		-		-	#DIV/0!	(33)	-100%
Cogs	-		-		-		-		-		-		-		-	-	-	#DIV/0!
Gross Margin	6,287		4,802		1,325		2		33		-		-		-	#DIV/0!	(33)	-100%
Payroll Direct-Salary	(277,109)		(303,621)		(150,000)		(343,275)		(382,389)		(486,985)		(554,475)		(67,490)	-14%	(172,086)	-45%
Payroll Direct-Hourly	(269,660)		(283,777)		(209,347)		(245,334)		(238,222)		(245,384)		(168,888)		76,496	31%	69,335	29%
Payroll Direct-Total	(546,769)		(587,398)		(359,347)		(588,609)		(620,611)		(732,369)		(723,362)		9,007	1%	(102,752)	-17%
Payroll Burden	(140,904)		(150,130)		(124,374)		(114,210)		(154,826)		(180,517)		(194,913)		(14,396)	-8%	(40,087)	-26%
Payroll	(687,673)		(737,528)		(483,721)		(702,819)		(775,437)		(912,886)		(918,275)		(5,389)	-1%	(142,838)	-18%
Expenses	(79,531)		(101,664)		(201,793)		(124,832)		(158,683)		(177,936)		(168,998)		8,938	5%	(10,315)	-7%
NORBO	(760,917)		(834,390)		(684,189)		(827,649)		(934,087)		(1,090,822)		(1,087,273)		3,549	0%	(153,186)	-16%
Overhead Alloc	-		834,390		-		-		-		-		-		-	-	-	#DIV/0!
NOR	(760,917)		-		(684,189)		(827,649)		(934,087)		(1,090,822)		(1,087,273)		3,549	0%	(153,186)	-16%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	-8697%		-12232%		-27121%		-31816678%		-1889227%		0%		0%					
Payroll Burden % Payroll	-26%		-26%		-35%		-19%		-25%		-25%		-27%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

035 Human Resources

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	-		-		-		-		-		-		244,500		244,500	0%	244,500	#DIV/0!
Cogs	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
Gross Margin	-		-		-		-		-		-		244,500		244,500	0%	244,500	#DIV/0!
Payroll Direct-Salary	(166,795)		(217,163)		(190,453)		(209,378)		(169,635)		(221,468)		(263,330)		(41,862)	-19%	(93,696)	-55%
Payroll Direct-Hourly	(41,059)		(5,068)		(2,649)		(39,124)		(67,875)		(86,207)		(70,575)		15,632	18%	(2,700)	-4%
Payroll Direct-Total	(207,854)		(222,231)		(193,102)		(248,502)		(237,510)		(307,675)		(333,905)		(26,230)	-9%	(96,395)	-41%
Payroll Burden	(45,842)		(43,444)		(41,591)		(58,142)		(102,977)		(106,680)		(118,368)		(11,688)	-11%	(15,391)	-15%
Payroll	(253,696)		(265,675)		(234,693)		(306,644)		(340,487)		(414,355)		(452,274)		(37,919)	-9%	(111,787)	-33%
Expenses	(120,269)		(118,073)		(95,220)		(151,475)		(140,236)		(140,637)		(516,516)		(375,879)	-267%	(376,280)	-268%
NORBO	(373,965)		(383,748)		(329,913)		(458,119)		(480,723)		(554,992)		(724,290)		(169,298)	-31%	(243,566)	-51%
Overhead Alloc	-		383,748		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	(373,965)		-		(329,913)		(458,119)		(480,723)		(554,992)		(724,290)		(169,298)	-31%	(243,566)	-51%
COGS %	0%		0%		0%		0%		0%		0%		0%		0%			
Payroll Direct %	0%		0%		0%		0%		0%		0%		-137%					
Payroll Burden % Payroll	-22%		-20%		-22%		-23%		-43%		-35%		-35%					

Tahoe Donner Association
Operating Fund
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040 Member Services

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	32,379		29,865		19,722		27,712		51,824		35,424		32,827		(2,597)	-7%	(18,997)	-37%
Cogs	-		15		-		-		(161)		-		-		-	-	161	-100%
Gross Margin	32,379		29,880		19,722		27,712		51,663		35,424		32,827		(2,597)	-7%	(18,836)	-36%
Payroll Direct-Salary	(60,341)		(63,818)		(59,384)		(80,717)		(71,431)		(78,000)		(112,788)		(34,788)	-45%	(41,357)	-58%
Payroll Direct-Hourly	(102,543)		(103,168)		(92,784)		(117,208)		(137,884)		(151,545)		(174,604)		(23,059)	-15%	(36,720)	-27%
Payroll Direct-Total	(162,884)		(166,986)		(152,168)		(197,925)		(209,315)		(229,545)		(287,392)		(57,847)	-25%	(78,077)	-37%
Payroll Burden	(46,544)		(58,235)		(55,838)		(93,969)		(92,960)		(94,336)		(101,946)		(7,610)	-8%	(8,985)	-10%
Payroll	(209,428)		(225,221)		(208,006)		(291,894)		(302,276)		(323,881)		(389,338)		(65,457)	-20%	(87,062)	-29%
Expenses	(35,242)		(28,107)		(18,441)		(36,407)		(29,939)		(33,090)		(53,487)		(20,397)	-62%	(23,548)	-79%
NORBO	(212,291)		(223,448)		(206,725)		(300,589)		(280,552)		(321,547)		(409,998)		(88,451)	-28%	(129,446)	-46%
Overhead Alloc	-		223,448		-		-		-		-		-		-	-	-	#DIV/0!
NOR	(212,291)		-		(206,725)		(300,589)		(280,552)		(321,547)		(409,998)		(88,451)	-28%	(129,446)	-46%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	-503%		-559%		-772%		-714%		-404%		-648%		-875%					
Payroll Burden % Payroll	-29%		-35%		-37%		-47%		-44%		-41%		-35%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

050 Forestry

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		Fcast		Budget		Amount	%	Amount	%
Revenue	137,410		94,975		173,373		141,248		502,626		210,560		293,000		82,440	39%	(209,626)	-42%
Cogs	-		-		-		-		-		-		-		-	-	-	#DIV/0!
Gross Margin	137,410		94,975		173,373		141,248		502,626		210,560		293,000		82,440	39%	(209,626)	-42%
Payroll Direct-Salary	(93,006)		(171,395)		(234,398)		(272,928)		(345,229)		(371,550)		(390,150)		(18,600)	-5%	(44,920)	-13%
Payroll Direct-Hourly	(378,046)		(394,916)		(403,143)		(406,904)		(433,273)		(291,400)		(378,261)		(86,861)	-30%	55,012	13%
Payroll Direct-Total	(471,052)		(566,311)		(637,541)		(679,832)		(778,502)		(662,950)		(768,411)		(105,461)	-16%	10,092	1%
Payroll Burden	(96,383)		(112,917)		(118,435)		(127,499)		(175,240)		(188,076)		(205,393)		(17,317)	-9%	(30,153)	-17%
Payroll	(567,435)		(679,228)		(755,976)		(807,330)		(953,742)		(851,026)		(973,803)		(122,777)	-14%	(20,061)	-2%
Expenses	(446,620)		(569,646)		(859,743)		(586,461)		(1,075,750)		(586,465)		(686,227)		(99,762)	-17%	389,523	36%
NORBO	(876,645)		(1,153,899)		(1,442,346)		(1,252,544)		(1,526,866)		(1,226,931)		(1,367,030)		(140,099)	-11%	159,835	10%
Overhead Alloc	-		(169,934)		-		-		-		-		-		-	-	-	#DIV/0!
NOR	(876,645)		(1,323,833)		(1,442,346)		(1,252,544)		(1,526,866)		(1,226,931)		(1,367,030)		(140,099)	-11%	159,835	10%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	-343%		-596%		-368%		-481%		-155%		-315%		-262%					
Payroll Burden % Payroll	-20%		-20%		-19%		-19%		-23%		-28%		-27%					

Tahoe Donner Association
Operating Fund
2024 Budget

051 Trails

	2018	2019	2020	2021	2022	2023	2024	2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual	Actual	Actual	Actual	Actual	F/cast	Budget	Amount	%	Amount	%
Revenue	504	2,832	1,127	396	87	60	-	(60)	-100%	(87)	-100%
Cogs	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Gross Margin	504	2,832	1,127	396	87	60	-	(60)	-100%	(87)	-100%
Payroll Direct-Salary	(22,873)	(63,635)	(54,770)	(70,114)	(47,107)	(160,775)	(167,648)	(6,873)	-4%	(120,541)	-256%
Payroll Direct-Hourly	(76,029)	(41,919)	(48,737)	(53,015)	(2,692)	(43,581)	(60,940)	(17,359)	-40%	(58,248)	-2164%
Payroll Direct-Total	(98,902)	(105,554)	(103,507)	(123,130)	(49,799)	(204,356)	(228,588)	(24,232)	-12%	(178,789)	-359%
Payroll Burden	(21,642)	(24,269)	(17,516)	(26,532)	(10,660)	(47,290)	(56,240)	(8,950)	-19%	(45,580)	-428%
Payroll	(120,544)	(129,823)	(121,023)	(149,662)	(60,459)	(251,646)	(284,828)	(33,182)	-13%	(224,369)	-371%
Expenses	(27,760)	(15,238)	15,530	(25,139)	(16,555)	(28,207)	(34,580)	(6,373)	-23%	(18,025)	-109%
NORBO	(147,800)	(142,229)	(104,366)	(174,405)	(76,927)	(279,793)	(319,408)	(39,615)	-14%	(242,481)	-315%
Overhead Alloc	-	(56,241)	-	-	-	-	14,000	14,000	-	14,000	#DIV/0!
NOR	(147,800)	(198,470)	(104,366)	(174,405)	(76,927)	(279,793)	(305,408)	(25,615)	-9%	(228,481)	-297%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%		0%	
Payroll Direct %	-19623%	-3727%	-9184%	-31093%	-57240%	-340593%	0%	0%		0%	
Payroll Burden % Payroll	-22%	-23%	-17%	-22%	-21%	-23%	-25%				

**Tahoe Donner Association
Operating Fund
2024 Budget**

060 Marina

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	678,416		680,754		464,555		748,131		710,292		775,440		570,300		(205,140)	-26%	(139,992)	-20%
Cogs	(52,259)		(51,486)		(13,138)		(54,585)		(73,455)		(92,511)		(6,820)		85,691	93%	66,635	91%
Gross Margin	626,157		629,268		451,417		693,546		636,837		682,929		563,480		(119,449)	-17%	(73,357)	-12%
Payroll Direct-Salary	(96,708)		(94,103)		(68,505)		(70,775)		(70,550)		(84,968)		(63,272)		21,697	26%	7,278	10%
Payroll Direct-Hourly	(145,553)		(145,470)		(77,364)		(166,830)		(220,106)		(212,323)		(152,703)		59,620	28%	67,403	31%
Payroll Direct-Total	(242,261)		(239,573)		(145,869)		(237,605)		(290,656)		(297,291)		(215,975)		81,317	27%	74,681	26%
Payroll Burden	(53,328)		(52,353)		(31,485)		(49,502)		(58,834)		(50,607)		(35,270)		15,337	30%	23,564	40%
Payroll	(295,589)		(291,926)		(177,354)		(287,107)		(349,489)		(347,898)		(251,244)		96,654	28%	98,245	28%
Expenses	(85,137)		(72,705)		(62,743)		(99,663)		(113,436)		(121,304)		(85,579)		35,725	29%	27,857	25%
NORBO	245,431		264,637		211,320		306,776		173,912		213,727		226,657		12,930	6%	52,745	30%
Overhead Alloc	-		-		-		-		-		-		-		-	0%	-	0%
NOR	245,431		264,637		211,320		306,776		173,912		213,727		226,657		12,930	6%	52,745	30%
COGS %	-8%		-8%		-3%		-7%		-10%		-12%		-1%					
Payroll Direct %	-36%		-35%		-31%		-32%		-41%		-38%		-38%					
Payroll Burden % Payroll	-22%		-22%		-22%		-21%		-20%		-17%		-16%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

061 Marina F&B

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 F/cast	2024 Budget	2024 Bdg vs 2023 F/cast			2024 Bdg vs 2022 Actual		
								Amount	Pctg		Amount	Pctg	
Revenue													
Cogs						215,912	247,041	31,129	14%		247,041	#DIV/0!	
Gross Margin						(66,349)	(79,640)	(13,291)	-20%		(79,640)	#DIV/0!	
	-	-	-	-	-	149,563	167,401	17,838	12%		167,401	#DIV/0!	
Payroll Direct-Salary						(30,601)	(31,911)	(1,310)	-4%		(31,911)	#DIV/0!	
Payroll Direct-Hourly						(66,530)	(70,118)	(3,588)	-5%		(70,118)	#DIV/0!	
Payroll Direct-Total	-	-	-	-	-	(97,131)	(102,029)	(4,898)	-5%		(102,029)	#DIV/0!	
Payroll Burden						(15,603)	(16,917)	(1,314)	-8%		(16,917)	#DIV/0!	
Payroll	-	-	-	-	-	(112,734)	(118,946)	(6,212)	-6%		(118,946)	#DIV/0!	
Expenses						(47,001)	(49,535)	(2,534)	-5%		(49,535)	#DIV/0!	
NORBO	-	-	-	-	-	(10,172)	(1,080)	9,092	-89%		(1,080)	#DIV/0!	
Overhead Alloc						-	-	-	0%		-	0%	
NOR	-	-	-	-	-	(10,172)	(1,080)	9,092	-89%		(1,080)	#DIV/0!	
COGS %	0%	0%	0%	0%	0%	-31%	-32%						
Payroll Direct %	0%	0%	0%	0%	0%	-45%	-41%						
Payroll Burden % Payroll	0%	0%	0%	0%	0%	-16%	-17%						

Tahoe Donner Association
Operating Fund
2024 Budget

080 Equestrian

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	227,394		238,635		78,689		140,341		152,553		145,395		159,986		14,591	10%	7,433	5%
Cogs	(6,040)		(7,731)		-		(1,165)		(1,242)		(1,100)		(1,130)		(30)	-3%	112	-9%
Gross Margin	221,354		230,904		78,689		139,177		151,311		144,295		158,856		14,561	10%	7,545	5%
Payroll Direct-Salary	(77,987)		(81,955)		(26,506)		(60,996)		(64,262)		(61,346)		(65,233)		(3,887)	-6%	(971)	-2%
Payroll Direct-Hourly	(80,395)		(90,078)		(56,440)		(70,122)		(97,126)		(89,345)		(90,325)		(980)	-1%	6,801	7%
Payroll Direct-Total	(158,382)		(172,033)		(82,946)		(131,118)		(161,389)		(150,691)		(155,558)		(4,867)	-3%	5,831	4%
Payroll Burden	(44,680)		(42,136)		(18,585)		(44,815)		(46,649)		(42,444)		(47,940)		(5,496)	-13%	(1,291)	-3%
Payroll	(203,062)		(214,169)		(101,531)		(175,933)		(208,038)		(193,135)		(203,498)		(10,363)	-5%	4,540	2%
Expenses	(102,857)		(108,325)		(88,445)		(120,200)		(134,768)		(160,000)		(159,663)		337	0%	(24,895)	-18%
NORBO	(84,565)		(91,590)		(111,287)		(156,956)		(191,495)		(208,840)		(204,305)		4,535	2%	(12,810)	-7%
Overhead Alloc	-		(69,186)		-		-		-		-		-		-	-	-	#DIV/0!
NOR	(84,565)		(160,776)		(111,287)		(156,956)		(191,495)		(208,840)		(204,305)		4,535	2%	(12,810)	-7%
COGS %	-3%		-3%		0%		-1%		-1%		-1%		-1%					
Payroll Direct %	-70%		-72%		-105%		-93%		-106%		-104%		-97%					
Payroll Burden % Payroll	-28%		-24%		-22%		-34%		-29%		-28%		-31%					

Tahoe Donner Association
Operating Fund
2024 Budget

090 Tennis

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	222,645		308,059		352,123		402,908		497,220		476,029		513,216		37,187	8%	15,996	3%
Cogs	(31,801)		(35,643)		(28,553)		(28,830)		(32,450)		(28,021)		(28,580)		(559)	-2%	3,871	12%
Gross Margin	190,844		272,416		323,570		374,078		464,769		448,008		484,636		36,629	8%	19,867	4%
Payroll Direct-Salary	(75,709)		(68,410)		(82,587)		(101,007)		(108,203)		(97,753)		(105,607)		(7,854)	-8%	2,596	2%
Payroll Direct-Hourly	(57,656)		(60,918)		(89,921)		(159,815)		(200,992)		(188,955)		(198,713)		(9,758)	-5%	2,279	1%
Payroll Direct-Total	(133,365)		(129,328)		(172,508)		(260,822)		(309,195)		(286,708)		(304,320)		(17,612)	-6%	4,875	2%
Payroll Burden	(22,702)		(20,595)		(23,758)		(37,430)		(40,414)		(34,918)		(41,815)		(6,897)	-20%	(1,401)	-3%
Payroll	(156,067)		(149,923)		(196,266)		(298,252)		(349,608)		(321,626)		(346,135)		(24,509)	-8%	3,473	1%
Expenses	(55,926)		(50,132)		(31,427)		(45,679)		(64,138)		(72,476)		(76,722)		(4,246)	-6%	(12,584)	-20%
NORBO	(21,149)		72,361		95,877		30,146		51,023		53,906		61,779		7,873	15%	10,756	21%
Overhead Alloc	-		(82,029)		-		-		-		-		-		-	-	-	0%
NOR	(21,149)		(9,668)		95,877		30,146		51,023		53,906		61,779		7,873	15%	10,756	21%
COGS %	-14%		-12%		-8%		-7%		-7%		-6%		-6%					
Payroll Direct %	-60%		-42%		-49%		-65%		-62%		-60%		-59%					
Payroll Burden % Payroll	-17%		-16%		-14%		-14%		-13%		-12%		-14%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

100 Campground

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg v 2023 F/cast		2024 Bdg v 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	86,757		95,813		119,887		116,461		100,078		104,880		110,963		6,083	6%	10,885	11%
Cogs	-		-		-		-		-		-		-		-	-	-	#DIV/0!
Gross Margin	86,757		95,813		119,887		116,461		100,078		104,880		110,963		6,083	6%	10,885	11%
Payroll Direct-Salary	(25,021)		(28,982)		(29,523)		(35,047)		(37,493)		(39,790)		(45,183)		(5,393)	-14%	(7,689)	21%
Payroll Direct-Hourly	(9,585)		(12,461)		(12,194)		(13,950)		(15,251)		(4,138)		(7,296)		(3,158)	-76%	7,955	-52%
Payroll Direct-Total	(34,606)		(41,443)		(41,717)		(48,998)		(52,744)		(43,928)		(52,479)		(8,551)	-19%	266	-1%
Payroll Burden	(6,470)		(6,624)		(6,270)		(7,598)		(6,342)		(7,568)		(11,848)		(4,280)	-57%	(5,506)	87%
Payroll	(41,076)		(48,067)		(47,987)		(56,595)		(59,087)		(51,496)		(64,327)		(12,831)	-25%	(5,240)	9%
Expenses	(35,618)		(37,850)		(37,023)		(39,715)		(45,420)		(47,508)		(53,570)		(6,062)	-13%	(8,150)	18%
NORBO	10,063		9,896		34,877		20,151		(4,429)		5,876		(6,934)		(12,810)	218%	(2,505)	57%
Overhead Alloc	-		(32,374)		-		-		-		-		-		-	-	-	#DIV/0!
NOR	10,063		(22,478)		34,877		20,151		(4,429)		5,876		(6,934)		(12,810)	218%	(2,505)	57%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	-40%		-43%		-35%		-42%		-53%		-42%		-47%					
Payroll Burden % Payroll	-19%		-16%		-15%		-16%		-12%		-17%		-23%					

Tahoe Donner Association
Operating Fund
2024 Budget

110 Cross Country Center

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	%	Amount	%
Revenue	957,163		1,381,116		1,265,594		1,590,310		2,065,339		2,010,917		2,045,387		34,470	2%	(19,953)	-1%
Cogs	(72,782)		(85,840)		(70,893)		(103,497)		(127,982)		(122,012)		(118,600)		3,412	3%	9,382	7%
Gross Margin	884,381		1,295,276		1,194,701		1,486,813		1,937,358		1,888,905		1,926,787		37,881	2%	(10,571)	0%
Payroll Direct-Salary	(132,691)		(118,260)		(73,159)		(128,417)		(133,512)		(141,247)		(145,979)		(4,732)	-3%	(12,467)	-9%
Payroll Direct-Hourly	(237,326)		(360,572)		(305,881)		(296,393)		(418,756)		(410,725)		(471,953)		(61,228)	-15%	(53,197)	-13%
Payroll Direct-Total	(370,017)		(478,832)		(379,040)		(424,810)		(552,268)		(551,972)		(617,932)		(65,960)	-12%	(65,664)	-12%
Payroll Burden	(81,505)		(89,294)		(69,162)		(77,097)		(115,075)		(111,167)		(153,646)		(42,478)	-38%	(38,571)	-34%
Payroll	(451,522)		(568,126)		(448,202)		(501,907)		(667,343)		(663,139)		(771,578)		(108,439)	-16%	(104,235)	-16%
Expenses	(234,855)		(309,209)		(266,394)		(298,868)		(373,764)		(419,218)		(435,121)		(15,903)	-4%	(61,357)	-16%
NORBO	198,004		417,941		480,105		686,038		896,251		806,548		720,088		(86,460)	-11%	(176,163)	-37%
Overhead Alloc	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	198,004		417,941		480,105		686,038		896,251		806,548		720,088		(86,460)	-11%	(176,163)	-37%
COGS %	-8%		-6%		-6%		-7%		-6%		-6%		-6%					
Payroll Direct %	-39%		-35%		-30%		-27%		-33%		-33%		-30%					
Payroll Burden % Payroll	-22%		-19%		-18%		-18%		-17%		-17%		-25%					
Net Result % to Revenue	21%		30%		38%		43%		43%		40%		35%					

Tahoe Donner Association
Operating Fund
2024 Budget

120 Golf Course Operations

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	F/cast	F/cast	Budget	Budget	Amount	Pctg	Amount	Pctg
Revenue	1,102,824	706,521	86,618	1,536,980	1,641,042	1,217,243							1,622,103		404,860	33%	(18,939)	-1%
Costs	(62,154)	(49,814)	(411)	(57,808)	(85,288)	(65,854)							(75,000)		(9,146)	-14%	10,288	12%
Gross Margin	1,040,670	656,707	86,207	1,479,172	1,555,754	1,151,389							1,547,103		395,714	34%	(8,651)	-1%
Payroll Direct-Salary	(49,119)	(51,079)	(23,676)	(90,426)	(140,446)	(147,796)							(120,124)		27,672	19%	20,322	14%
Payroll Direct-Hourly	(126,817)	(111,046)	(24,330)	(160,759)	(175,659)	(155,815)							(243,531)		(87,716)	-56%	(67,872)	-39%
Payroll Direct-Total	(175,936)	(162,125)	(48,006)	(251,186)	(316,106)	(303,611)							(363,655)		(60,045)	-20%	(47,550)	-15%
Payroll Burden	(42,326)	(39,319)	(13,842)	(53,127)	(64,318)	(67,109)							(88,690)		(21,581)	-32%	(24,372)	-38%
Payroll	(218,262)	(201,444)	(61,848)	(304,313)	(380,423)	(370,719)							(452,345)		(81,626)	-22%	(71,922)	-19%
Expenses	(110,187)	(94,105)	(36,934)	(148,390)	(155,851)	(140,465)							(163,628)		(23,163)	-16%	(7,777)	-5%
NORBO	712,221	361,158	(12,575)	1,026,468	1,019,480	640,204							931,130		290,925	45%	(88,350)	-9%
Overhead Alloc	-	(132,189)	-	-	-	-							-		-	-	-	#DIV/0!
NOR	712,221	228,969	(12,575)	1,026,468	1,019,480	640,204							931,130		290,925	45%	(88,350)	-9%
COGS %	-6%	-7%	0%	-4%	-5%	-5%							-5%					
Payroll Direct %	-16%	-23%	-55%	-16%	-19%	-25%							-22%					
Payroll Burden % Payroll	-24%	-24%	-29%	-21%	-20%	-22%							-24%					
Net Income to Revenue %	64.58%	32.41%	-14.52%	66.78%	62.12%	52.59%							57.40%					

Tahoe Donner Association
Operating Fund
2024 Budget

125 Golf Course Maintenance

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	-		-		-		-		-		-		-		-	0%	-	0%
Cogs	-		-		-		-		-		-		-		-	0%	-	0%
Gross Margin	-		-		-		-		-		-		-		-	0%	-	0%
Payroll Direct-Salary	(81,422)		(143,247)		(86,327)		(169,547)		(197,201)		(193,659)		(201,178)		(7,519)	-4%	(3,977)	-2%
Payroll Direct-Hourly	(399,759)		(392,105)		(134,419)		(315,926)		(448,072)		(367,590)		(422,508)		(54,918)	-15%	25,564	6%
Payroll Direct-Total	(481,181)		(535,352)		(220,746)		(485,473)		(645,273)		(561,249)		(623,686)		(62,437)	-11%	21,587	3%
Payroll Burden	(108,415)		(111,469)		(57,849)		(125,529)		(165,011)		(157,266)		(170,434)		(13,168)	-8%	(5,423)	-3%
Payroll	(589,596)		(646,821)		(278,595)		(611,002)		(810,284)		(718,515)		(794,119)		(75,605)	-11%	16,164	2%
Expenses	(235,772)		(238,511)		(238,364)		(378,855)		(445,035)		(305,822)		(426,152)		(120,330)	-39%	18,883	4%
NORBO	(825,368)		(885,332)		(516,959)		(989,857)		(1,255,319)		(1,024,336)		(1,220,271)		(195,935)	-19%	35,048	3%
Overhead Alloc	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	(825,368)		(885,332)		(516,959)		(989,857)		(1,255,319)		(1,024,336)		(1,220,271)		(195,935)	-19%	35,048	3%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	0%		0%		0%		0%		0%		0%		0%					
Payroll Burden % Payroll	-23%		-21%		-26%		-26%		-26%		-28%		-27%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

128 The Lodge

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	2,534,642		2,540,702		1,296,388		1,647,102		1,894,393		2,076,288		2,269,967		193,679	9%	375,574	20%
Cogs	(725,279)		(719,422)		(430,600)		(552,312)		(674,056)		(650,367)		(678,410)		(28,043)	-4%	(4,354)	-1%
Gross Margin	1,809,363		1,821,280		865,788		1,094,790		1,220,337		1,425,922		1,591,557		165,635	12%	371,220	30%
Payroll Direct-Salary	(323,355)		(327,130)		(228,023)		(410,902)		(490,935)		(443,273)		(461,621)		(18,348)	-4%	29,314	6%
Payroll Direct-Hourly	(730,979)		(711,252)		(505,370)		(600,207)		(722,639)		(728,697)		(760,067)		(31,370)	-4%	(37,428)	-5%
Payroll Direct-Total	(1,054,334)		(1,038,382)		(733,393)		(1,011,108)		(1,213,574)		(1,171,970)		(1,221,688)		(49,718)	-4%	(8,114)	-1%
Payroll Burden	(295,175)		(309,468)		(228,722)		(342,816)		(442,761)		(462,821)		(474,400)		(11,579)	-3%	(31,639)	-7%
Payroll	(1,349,509)		(1,347,850)		(962,115)		(1,353,924)		(1,656,335)		(1,634,791)		(1,696,088)		(61,297)	-4%	(39,753)	-2%
Expenses	(431,032)		(431,795)		(326,072)		(381,195)		(423,703)		(395,759)		(458,453)		(62,694)	-16%	(34,750)	-8%
NORBO	28,822		41,635		(422,399)		(640,330)		(859,701)		(604,628)		(562,984)		41,644	7%	296,717	35%
Overhead Alloc	-		(393,776)		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	28,822		(352,141)		(422,399)		(640,330)		(859,701)		(604,628)		(562,984)		41,644	7%	296,717	35%
COGS %	-29%		-28%		-33%		-34%		-36%		-31%		-30%					
Payroll Direct %	-42%		-41%		-57%		-61%		-64%		-56%		-54%					
Payroll Burden % Payroll	-28%		-30%		-31%		-34%		-36%		-39%		-39%					
Net Result % of Revenue	1.14%		-13.86%		-32.58%		-38.88%		-45.38%		-29.12%		-24.80%					

Tahoe Donner Association
Operating Fund
2024 Budget

130 Aquatics

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	226,025		250,755		61,082		70,039		296,930		278,314		310,810		32,497	46%	13,880	5%
Cogs	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
Gross Margin	226,025		250,755		61,082		70,039		296,930		278,314		310,810		32,497	46%	13,880	5%
Payroll Direct-Salary	-		-		-		-		-		-		(6,084)		(6,084)	0%	(6,084)	#DIV/0!
Payroll Direct-Hourly	(57,669)		(91,311)		(30,520)		(62,271)		(76,549)		(79,888)		(104,069)		(24,181)	-39%	(27,520)	-36%
Payroll Direct-Total	(57,669)		(91,311)		(30,520)		(62,271)		(76,549)		(79,888)		(110,153)		(30,265)	-49%	(33,604)	-44%
Payroll Burden	(11,323)		(15,906)		(4,948)		(10,418)		(12,410)		(13,787)		(30,506)		(16,720)	-160%	(18,097)	-146%
Payroll	(68,992)		(107,217)		(35,468)		(72,689)		(88,959)		(93,675)		(140,659)		(46,985)	-65%	(51,701)	-58%
Expenses	(136,893)		(169,146)		(112,378)		(195,856)		(206,940)		(268,264)		(270,814)		(2,550)	-1%	(63,874)	-31%
NORBO	20,140		(25,608)		(86,764)		(198,506)		1,031		(83,625)		(100,663)		(17,038)	-9%	(101,695)	9860%
Overhead Alloc	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	20,140		(25,608)		(86,764)		(198,506)		1,031		(83,625)		(100,663)		(17,038)	-9%	(101,695)	9860%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	-26%		-36%		-50%		-89%		-26%		-29%		-35%					
Payroll Burden % Payroll	-20%		-17%		-16%		-17%		-16%		-17%		-28%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

132 Trout Creek Recreation Center

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	1,076,701		1,059,738		607,188		1,180,820		1,300,038		1,125,766		1,288,295		162,529	14%	(11,743)	-1%
Cogs	(27,108)		(20,016)		(4,975)		(17,348)		(20,491)		(17,555)		(22,700)		(5,145)	-29%	(2,209)	11%
Gross Margin	1,049,593		1,039,722		602,213		1,163,472		1,279,546		1,108,211		1,265,595		157,384	14%	(13,951)	-1%
Payroll Direct-Salary	(151,454)		(161,646)		(117,093)		(184,855)		(186,513)		(168,311)		(181,789)		(13,477)	-8%	4,725	3%
Payroll Direct-Hourly	(309,907)		(321,353)		(179,503)		(221,017)		(283,900)		(323,372)		(347,765)		(24,393)	-8%	(63,865)	-22%
Payroll Direct-Total	(461,361)		(482,999)		(296,596)		(405,872)		(470,413)		(491,683)		(529,554)		(37,871)	-8%	(59,140)	-13%
Payroll Burden	(126,091)		(123,480)		(85,156)		(69,590)		(106,063)		(133,160)		(152,679)		(19,519)	-15%	(46,616)	-44%
Payroll	(587,452)		(606,479)		(381,752)		(475,462)		(576,476)		(624,843)		(682,232)		(57,389)	-9%	(105,756)	-18%
Expenses	(313,979)		(311,992)		(275,854)		(332,222)		(360,841)		(436,584)		(483,048)		(46,464)	-11%	(122,207)	-34%
NORBO	148,162		121,251		(55,393)		355,787		342,230		46,784		100,315		53,531	114%	(241,915)	-71%
Overhead Alloc	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	148,162		121,251		(55,393)		355,787		342,230		46,784		100,315		53,531	114%	(241,915)	-71%
COGS %	-3%		-2%		-1%		-1%		-2%		-2%		-2%					
Payroll Direct %	-43%		-46%		-49%		-34%		-36%		-44%		-41%					
Payroll Burden % Payroll	-27%		-26%		-29%		-17%		-23%		-27%		-29%					
Net Income % to Revenue	14%		12%		-9%		31%		27%		4%		8%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

140 Recreation

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	181,645		201,021		(44)		32,206		199,491		190,096		238,060		47,964	25%	38,569	19%
Cogs	(1,650)		(1,469)		(24)		(1,106)		(2,148)		(113)		(1,070)		(957)	-847%	1,078	-50%
Gross Margin	179,995		199,552		(68)		31,100		197,343		189,983		236,990		47,007	25%	39,647	20%
Payroll Direct-Salary	(11,147)		(22,112)		(15,646)		(15,035)		(15,973)		(8,487)		(26,340)		(17,854)	-210%	(10,367)	-65%
Payroll Direct-Hourly	(62,324)		(54,055)		(2,386)		(46,779)		(89,990)		(68,070)		(71,510)		(3,440)	-5%	18,480	21%
Payroll Direct-Total	(73,471)		(76,167)		(18,032)		(61,814)		(105,964)		(76,557)		(97,850)		(21,293)	-28%	8,113	8%
Payroll Burden	(18,822)		(20,562)		(9,477)		(9,390)		(16,629)		(3,538)		(19,481)		(15,943)	-451%	(2,852)	-17%
Payroll	(92,293)		(96,729)		(27,509)		(71,204)		(122,593)		(80,095)		(117,331)		(37,236)	-46%	5,262	4%
Expenses	(123,435)		(103,761)		(10,565)		(22,309)		(133,795)		(132,438)		(135,298)		(2,860)	-2%	(1,503)	-1%
NORBO	(35,733)		(938)		(38,142)		(62,414)		(59,045)		(22,550)		(15,639)		6,911	31%	43,406	74%
Overhead Alloc	-		(120,559)		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	(35,733)		(121,497)		(38,142)		(62,414)		(59,045)		(22,550)		(15,639)		6,911	31%	43,406	74%
COGS %	-1%		-1%		55%		-3%		-1%		0%		0%					
Payroll Direct %	-40%		-38%		40982%		-192%		-53%		-40%		-41%					
Payroll Burden % Payroll	-26%		-27%		-53%		-15%		-16%		-5%		-20%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

141 Bikeworks

	2018		2019		2020		2021		2022		2023		2024 Budget	2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual	Pctg	Actual	Pctg	Actual	Pctg	Actual	Pctg	Actual	Pctg	F/cast	Budget		Amount	Pctg	Amount	Pctg
Revenue	106,887		134,638		172,177		143,339		142,526		175,377		199,760	24,383	14%	57,234	40%
Cogs	(33,280)		(55,263)		(57,360)		(30,592)		(39,460)		(31,611)		(30,967)	644	2%	8,493	22%
Gross Margin	73,607		79,375		114,817		112,748		103,066		143,766		168,793	25,028	17%	65,727	64%
Payroll Direct-Salary	(23,368)		(24,576)		(31,789)		(45,838)		(42,448)		(49,560)		(51,723)	(2,163)	-4%	(9,275)	-22%
Payroll Direct-Hourly	(22,954)		(19,517)		(16,459)		(36,578)		(45,830)		(57,548)		(62,239)	(4,691)	-8%	(16,409)	-36%
Payroll Direct-Total	(46,322)		(44,093)		(48,248)		(82,415)		(88,278)		(107,108)		(113,962)	(6,854)	-6%	(25,684)	-29%
Payroll Burden	(10,521)		(9,556)		(9,446)		(24,066)		(23,762)		(26,229)		(28,342)	(2,113)	-8%	(4,581)	-19%
Payroll	(56,843)		(53,649)		(57,694)		(106,481)		(112,040)		(133,337)		(142,305)	(8,968)	-7%	(30,265)	-27%
Expenses	(15,445)		(18,676)		(26,271)		(23,383)		(30,724)		(31,366)		(38,691)	(7,325)	-23%	(7,967)	-26%
NORBO	1,319		7,050		30,852		(17,116)		(39,698)		(20,937)		(12,203)	8,735	42%	27,495	-69%
Overhead Alloc	-		(29,745)		-		-		-		-		-	-	0%	-	#DIV/0!
NOR	1,319		(22,695)		30,852		(17,116)		(39,698)		(20,937)		(12,203)	8,735	42%	27,495	-69%
COGS %	-31%		-41%		-33%		-21%		-28%		-18%		-16%				
Payroll Direct %	-43%		-33%		-28%		-57%		-62%		-61%		-57%				
Payroll Burden % Payroll	-23%		-22%		-20%		-29%		-27%		-24%		-25%				

Tahoe Donner Association
Operating Fund
2024 Budget

145 Day Camp

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	256,667		247,719		1,534		309,645		354,797		372,686		297,607		(75,079)	-20%	(57,190)	-16%
Cogs	-		-		-		-		-		-		-		-	-	-	#DIV/0!
Gross Margin	256,667		247,719		1,534		309,645		354,797		372,686		297,607		(75,079)	-20%	(57,190)	-16%
Payroll Direct-Salary	(22,667)		(16,453)		(689)		910		-		-		-		-	#DIV/0!	-	#DIV/0!
Payroll Direct-Hourly	(119,545)		(144,099)		(1,537)		(147,071)		(177,204)		(138,579)		(157,794)		(19,215)	-14%	19,410	11%
Payroll Direct-Total	(142,212)		(160,552)		(2,226)		(146,161)		(177,204)		(138,579)		(157,794)		(19,215)	-14%	19,410	11%
Payroll Burden	(30,587)		(32,243)		(3,837)		(35,966)		(32,212)		(22,173)		(24,950)		(2,777)	-13%	7,262	23%
Payroll	(172,799)		(192,795)		(6,063)		(182,127)		(209,416)		(160,752)		(182,744)		(21,992)	-14%	26,672	13%
Expenses	(52,634)		(44,128)		(14,840)		(58,286)		(38,393)		(41,684)		(50,284)		(8,600)	-21%	(11,891)	-31%
NORBO	31,234		10,796		(19,369)		69,232		106,988		170,250		64,579		(105,671)	-62%	(42,409)	-40%
Overhead Alloc	-		(60,762)		-		-		-		-		-		-	-	-	#DIV/0!
NOR	31,234		(49,966)		(19,369)		69,232		106,988		170,250		64,579		(105,671)	-62%	(42,409)	-40%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	-55%		-65%		-145%		-47%		-50%		-37%		-53%					
Payroll Burden % Payroll	-22%		-20%		-172%		-25%		-18%		-16%		-16%					

Tahoe Donner Association
Operating Fund
2024 Budget

150 Pizza on the Hill

	2018		2019		2020		2021		2022		2023		2024		2023 Bdg vs 2022 F/cast		2023 Bdg vs 2022 Budget	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	590,922		344,562		-		19,240		496,872		554,551		575,017		20,466	4%	78,145	16%
Cogs	(175,579)		(99,622)		-		(18,592)		(159,540)		(152,891)		(168,070)		(15,179)	-10%	(8,530)	-5%
Gross Margin	415,343		244,940		-		648		337,332		401,660		406,947		5,287	1%	69,615	21%
Payroll Direct-Salary	(122,194)		(55,969)				(63,794)		(105,259)		(126,068)		(138,437)		(12,369)	-10%	(33,178)	-32%
Payroll Direct-Hourly	(200,277)		(124,233)				(24,199)		(233,475)		(217,332)		(229,619)		(12,287)	-6%	3,856	2%
Payroll Direct-Total	(322,471)		(180,202)		-		(87,993)		(338,734)		(343,400)		(368,056)		(24,656)	-7%	(29,323)	-9%
Payroll Burden	(82,422)		(48,530)				(14,859)		(75,491)		(81,240)		(72,752)		8,488	10%	2,740	4%
Payroll	(404,893)		(228,732)		-		(102,852)		(414,225)		(424,640)		(440,808)		(16,168)	-4%	(26,583)	-6%
Expenses	(84,881)		(61,477)		(18,571)		(32,924)		(95,472)		(116,121)		(124,785)		(8,664)	-7%	(29,313)	-31%
NORBO	(74,431)		(45,269)		(18,571)		(135,128)		(172,364)		(139,101)		(158,646)		(19,545)	-14%	13,719	8%
Overhead Alloc	-		(109,163)		-		-		-		-		-		-	-	-	#DIV/0!
NOR	(74,431)		(154,432)		(18,571)		(135,128)		(172,364)		(139,101)		(158,646)		(19,545)	-14%	13,719	8%
COGS %	-30%		-29%		0%		-97%		-32%		-28%		-29%					
Payroll Direct %	-55%		-52%		0%		-457%		-68%		-62%		-64%					
Payroll Burden % Payroll	-26%		-27%		0%		-17%		-22%		-24%		-20%					

Tahoe Donner Association
Operating Fund
2024 Budget

155 Alder Creek Café

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	387,892		490,425		349,604		197,118		382,228		373,093		429,950		56,857	15%	47,722	12%
Cogs	(138,213)		(164,450)		(116,757)		(66,180)		(122,389)		(110,291)		(127,520)		(17,229)	-16%	(5,131)	-4%
Gross Margin	249,679		325,975		232,847		130,938		259,839		262,802		302,430		39,628	15%	42,591	16%
Payroll Direct-Salary	(73,224)		(70,764)		(31,722)		(9,476)		(22,369)		(62,917)		(65,207)		(2,290)	-4%	(42,838)	-192%
Payroll Direct-Hourly	(152,621)		(183,962)		(199,413)		(127,677)		(189,735)		(171,389)		(174,330)		(2,941)	-2%	15,405	8%
Payroll Direct-Total	(225,845)		(254,726)		(231,135)		(137,152)		(212,104)		(234,306)		(239,537)		(5,231)	-2%	(27,433)	-13%
Payroll Burden	(55,966)		(56,017)		(55,775)		(27,615)		(31,940)		(44,094)		(47,941)		(3,847)	-9%	(16,001)	-50%
Payroll	(281,811)		(310,743)		(286,910)		(164,767)		(244,044)		(278,400)		(287,478)		(9,078)	-3%	(43,434)	-18%
Expenses	(77,397)		(83,733)		(73,261)		(77,950)		(89,371)		(86,670)		(96,279)		(9,609)	-11%	(6,908)	-8%
NORBO	(109,529)		(68,501)		(127,324)		(111,779)		(73,576)		(102,269)		(81,327)		20,942	20%	(7,751)	-11%
Overhead Alloc	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	(109,529)		(68,501)		(127,324)		(111,779)		(73,576)		(102,269)		(81,327)		20,942	20%	(7,751)	-11%
COGS %	-36%		-34%		-33%		-34%		-32%		-30%		-30%					
Payroll Direct %	-58%		-52%		-66%		-70%		-55%		-63%		-56%					
Payroll Burden % Payroll	-25%		-22%		-24%		-20%		-15%		-19%		-20%					
Net Result % to Revenue	-28.24%		-13.97%		-36.42%		-56.71%		-19.25%		-27.41%		-18.92%					

Tahoe Donner Association
Operating Fund
2024 Budget

160 Maintenance

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	-		-		-		-		-		-		-		-	0%	-	0%
Cogs	-		-		-		-		-		-		-		-	0%	-	0%
Gross Margin	-		-		-		-		-		-		-		-	0%	-	0%
Payroll Direct-Salary	(89,808)		(92,893)		(89,088)		(99,555)		(142,561)		(123,522)		(130,000)		(6,478)	-5%	12,561	9%
Payroll Direct-Hourly	(487,132)		(470,968)		(296,599)		(349,890)		(403,734)		(596,770)		(680,733)		(83,963)	-14%	(276,999)	-69%
Payroll Direct-Total	(576,940)		(563,861)		(385,687)		(449,445)		(546,295)		(720,292)		(810,733)		(90,441)	-13%	(264,438)	-48%
Payroll Burden	(168,002)		(164,700)		(139,748)		(148,354)		(135,684)		(162,610)		(172,397)		(9,787)	-6%	(36,714)	-27%
Payroll	(744,942)		(728,561)		(525,435)		(597,798)		(681,979)		(882,902)		(983,130)		(100,228)	-11%	(301,152)	-44%
Expenses	8,798		(21,106)		(34,189)		(18,438)		(155,304)		(98,616)		(104,578)		(5,962)	-6%	50,726	33%
NORBO	(736,144)		(749,667)		(559,624)		(616,237)		(837,282)		(981,518)		(1,087,708)		(106,190)	-11%	(250,426)	-30%
Overhead Alloc	-		749,668		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	(736,144)		1		(559,624)		(616,237)		(837,282)		(981,518)		(1,087,708)		(106,190)	-11%	(250,426)	-30%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	0%		0%		0%		0%		0%		0%		0%					
Payroll Burden % Payroll	-29%		-29%		-36%		-33%		-25%		-23%		-21%					

Tahoe Donner Association
Operating Fund
2024 Budget

165 Facility Administration

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	-		-		-		-		-		-		-		-	0%	-	0%
Cogs	-		-		-		-		-		-		-		-	0%	-	0%
Gross Margin	-		-		-		-		-		-		-		-	0%	-	0%
Payroll Direct-Salary	(135,572)		(159,588)		(149,267)		(362,907)		(507,542)		(429,568)		(479,913)		(50,345)	-12%	27,629	5%
Payroll Direct-Hourly	(106,118)		(61,053)		(90,189)		(144,102)		(168,153)		(170,000)		(227,339)		(57,339)	-34%	(59,186)	-35%
Payroll Direct-Total	(241,690)		(220,641)		(239,456)		(507,009)		(675,695)		(599,568)		(707,252)		(107,684)	-18%	(31,557)	-5%
Payroll Burden	(65,413)		(65,109)		(65,289)		(152,094)		(190,021)		(225,000)		(256,079)		(31,079)	-14%	(66,058)	-35%
Payroll	(307,103)		(285,750)		(304,745)		(659,102)		(865,716)		(824,568)		(963,331)		(138,763)	-17%	(97,616)	-11%
Expenses	(21,648)		(29,665)		(30,282)		(58,722)		(70,896)		(75,142)		(83,230)		(8,088)	-11%	(12,334)	-17%
NORBO	(328,751)		(315,415)		(335,027)		(717,824)		(936,611)		(899,710)		(1,046,561)		(146,851)	-16%	(109,950)	-12%
Overhead Alloc	-		315,415				329,656		305,020		342,908		452,616		109,708	32%	147,596	48%
NOR	(328,751)		-		(335,027)		(388,168)		(631,592)		(556,802)		(593,945)		(37,143)	-7%	37,646	6%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	0%		0%		0%		0%		0%		0%		0%					
Payroll Burden % Payroll	-27%		-30%		-27%		-30%		-28%		-38%		-36%					

Tahoe Donner Association
Operating Fund
2024 Budget

170 Summer Food and Beverage

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	258,217		201,526		8,664		204,860		279,765		297,890		318,600		20,710	7%	38,835	14%
Cogs	(71,188)		(64,955)		(1,066)		(59,644)		(88,708)		(89,501)		(107,831)		(18,330)	-20%	(19,123)	-22%
Gross Margin	187,029		136,571		7,598		145,215		191,057		208,389		210,769		2,380	1%	19,712	10%
Payroll Direct-Salary	(35,546)		(30,497)		(108)		(28,896)		(23,400)		(27,704)		(33,746)		(6,042)	-22%	(10,346)	-44%
Payroll Direct-Hourly	(100,292)		(101,143)		(4,289)		(71,766)		(106,388)		(111,523)		(124,465)		(12,942)	-12%	(18,077)	-17%
Payroll Direct-Total	(135,838)		(131,640)		(4,397)		(100,663)		(129,788)		(139,227)		(158,211)		(18,984)	-14%	(28,422)	-22%
Payroll Burden	(29,398)		(28,688)		(4,731)		(20,719)		(21,730)		(23,907)		(25,005)		(1,098)	-5%	(3,275)	-15%
Payroll	(165,236)		(160,328)		(9,128)		(121,382)		(151,518)		(163,134)		(183,216)		(20,082)	-12%	(31,698)	-21%
Expenses	(82,578)		(67,941)		(35,235)		(33,674)		(63,715)		(188,023)		(50,785)		137,238	73%	12,930	20%
NORBO	(60,785)		(91,698)		(36,765)		(9,840)		(24,176)		(142,768)		(23,232)		119,536	84%	944	4%
Overhead Alloc	-		(47,352)		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	(60,785)		(139,050)		(36,765)		(9,840)		(24,176)		(142,768)		(23,232)		119,536	84%	944	4%
COGS %	-28%		-32%		-12%		-29%		-32%		-30%		-34%					
Payroll Direct %	-53%		-65%		-51%		-49%		-46%		-47%		-50%					
Payroll Burden % Payroll	-22%		-22%		-108%		-21%		-17%		-17%		-16%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

180 Winter Food and Beverage

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	379,890		487,567		298,125		254,490		501,688		584,811		496,810		(88,001)	-15%	(4,878)	-1%
Cogs	(113,830)		(129,100)		(72,781)		(75,146)		(155,469)		(170,351)		(150,407)		19,944	12%	5,062	3%
Gross Margin	266,060		358,467		225,344		179,344		346,219		414,460		346,403		(68,057)	-16%	184	0%
Payroll Direct-Salary	(53,973)		(50,747)		(41,224)		(48,170)		(50,402)		(75,118)		(80,886)		(5,768)	-8%	(30,484)	-60%
Payroll Direct-Hourly	(90,461)		(101,319)		(77,888)		(58,425)		(153,966)		(148,335)		(121,219)		27,116	18%	32,747	21%
Payroll Direct-Total	(144,434)		(152,066)		(119,112)		(106,595)		(204,368)		(223,453)		(202,105)		21,348	10%	2,263	1%
Payroll Burden	(40,835)		(41,335)		(29,469)		(24,063)		(40,531)		(32,299)		(38,398)		(6,099)	-19%	2,133	5%
Payroll	(185,269)		(193,401)		(148,581)		(130,658)		(244,900)		(255,752)		(240,503)		15,249	6%	4,396	2%
Expenses	(38,400)		(45,363)		(32,745)		(31,325)		(68,124)		(63,562)		(55,827)		7,735	12%	12,297	18%
NORBO	42,391		119,703		44,018		17,361		33,195		95,146		50,072		(45,073)	-47%	16,877	51%
Overhead Alloc	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	42,391		119,703		44,018		17,361		33,195		95,146		50,072		(45,073)	-47%	16,877	51%
COGS %	-30%		-26%		-24%		-30%		-31%		-29%		-30%					
Payroll Direct %	-38%		-31%		-40%		-42%		-41%		-38%		-41%					
Payroll Burden % Payroll	-28%		-27%		-25%		-23%		-20%		-14%		-19%					

200 Marketing - Downhill

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**Tahoe Donner Association
Operating Fund
2024 Budget**

210 Mountain Operations

	2018		2019		2020		2021		2022		2023		2024 Budget	2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast			Amount	Pctg	Amount	Pctg
Revenue	95,743		98,536		71,520		29,721		134,795		179,067		-	(179,067)	-100%	(134,795)	-100%
Cogs	-		-		-		-		-		-		-	-	0%	-	#DIV/0!
Gross Margin	95,743		98,536		71,520		29,721		134,795		179,067		-	(179,067)	-100%	(134,795)	-100%
Payroll Direct-Salary	(130,892)		(139,855)		(127,772)		(136,697)		(144,987)		(175,293)		(182,265)	(6,972)	-4%	(37,278)	-26%
Payroll Direct-Hourly	(361,732)		(413,825)		(372,197)		(397,672)		(479,901)		(516,916)		(559,522)	(42,606)	-8%	(79,621)	-17%
Payroll Direct-Total	(492,624)		(553,680)		(499,969)		(534,369)		(624,888)		(692,209)		(741,787)	(49,578)	-7%	(116,899)	-19%
Payroll Burden	(124,846)		(128,756)		(103,893)		(135,842)		(181,689)		(182,064)		(209,196)	(27,132)	-15%	(27,507)	-15%
Payroll	(617,470)		(682,436)		(603,862)		(670,212)		(806,577)		(874,273)		(950,983)	(76,710)	-9%	(144,406)	-18%
Expenses	(525,760)		(629,838)		(541,739)		(608,509)		(859,102)		(900,265)		(737,608)	162,657	18%	121,494	14%
NORBO	(1,047,487)		(1,213,738)		(1,074,081)		(1,248,999)		(1,530,884)		(1,595,471)		(1,688,591)	(93,120)	-6%	(157,707)	-10%
Overhead Alloc	-		(456,783)		-		-		-		-		-	-	0%	-	#DIV/0!
NOR	(1,047,487)		(1,670,521)		(1,074,081)		(1,248,999)		(1,530,884)		(1,595,471)		(1,688,591)	(93,120)	-6%	(157,707)	-10%
COGS %	0%		0%		0%		0%		0%		0%		0%	-	0%	-	0%
Payroll Direct %	-515%		-562%		-699%		-1798%		-464%		-387%		0%	-	0%	-	0%
Payroll Burden % Payroll	-25%		-23%		-21%		-25%		-29%		-26%		-28%	-	0%	-	0%

**Tahoe Donner Association
Operating Fund
2024 Budget**

211 Lift Maintenance

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	-		-		-		-		-		-		-		-	0%	-	0%
Cogs	-		-		-		-		-		-		-		-	0%	-	0%
Gross Margin	-		-		-		-		-		-		-		-	0%	-	0%
Payroll Direct-Salary	(10,538)		(10,938)		(10,378)		(13,110)		(12,883)		(14,386)		(15,021)		(635)	-4%	(2,138)	-17%
Payroll Direct-Hourly	(157,700)		(173,372)		(140,042)		(160,755)		(210,325)		(207,009)		(214,499)		(7,490)	-4%	(4,174)	-2%
Payroll Direct-Total	(168,238)		(184,310)		(150,420)		(173,865)		(223,208)		(221,395)		(229,520)		(8,126)	-4%	(6,313)	-3%
Payroll Burden	(53,185)		(63,822)		(54,425)		(54,347)		(79,148)		(85,246)		(91,108)		(5,862)	-7%	(11,961)	-15%
Payroll	(221,423)		(248,132)		(204,845)		(228,211)		(302,355)		(306,641)		(320,628)		(13,988)	-5%	(18,273)	-6%
Expenses	2,764		(4,938)		(2,552)		(18,879)		(26,932)		(29,286)		(32,534)		(3,248)	-11%	(5,602)	-21%
NORBO	(218,659)		(253,070)		(207,397)		(247,090)		(329,287)		(335,927)		(353,162)		(17,235)	-5%	(23,875)	-7%
Overhead Alloc	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	(218,659)		(253,070)		(207,397)		(247,090)		(329,287)		(335,927)		(353,162)		(17,235)	-5%	(23,875)	-7%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	0%		0%		0%		0%		0%		0%		0%					
Payroll Burden % Payroll	-32%		-35%		-36%		-31%		-35%		-39%		-40%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

212 Snowmaking

	2018	2019	2020	2021	2022	2023	2024	2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actu	
	Actual	Actual	Actual	Actual	Actual	F/cast	Budget	Amount	Pctg	Amount	Pctg
Revenue	-	-	-	-	-	-	-	-	0%	-	#DIV/0!
Cogs	-	-	-	-	-	-	-	-	0%	-	#DIV/0!
Gross Margin	-	-	-	-	-	-	-	-	0%	-	#DIV/0!
Payroll Direct-Salary	-	-	-	-	-	-	-	-	0%	-	#DIV/0!
Payroll Direct-Hourly	(11,170)	(779)	(1,647)	(6,925)	(4,420)	(10,906)	(13,580)	(2,674)	-2.5%	(9,160)	-207%
Payroll Direct-Total	(11,170)	(779)	(1,647)	(6,925)	(4,420)	(10,906)	(13,580)	(2,674)	-2.5%	(9,160)	-207%
Payroll Burden	(2,820)	(165)	(328)	(1,569)	(904)	(1,855)	(2,390)	(535)	-29%	(1,486)	-164%
Payroll	(13,990)	(944)	(1,975)	(8,494)	(5,324)	(12,761)	(15,970)	(3,209)	-2.5%	(10,646)	200%
Expenses	(55,962)	(35,537)	(58,545)	(66,500)	(43,858)	(63,293)	(71,251)	(7,959)	-13%	(27,393)	62%
NORBO	(69,952)	(36,481)	(60,520)	(74,994)	(49,183)	(76,054)	(87,221)	(11,168)	-1.5%	(38,039)	77%
Overhead Alloc	-	-	-	-	-	-	-	-	0%	-	#DIV/0!
NOR	(69,952)	(36,481)	(60,520)	(74,994)	(49,183)	(76,054)	(87,221)	(11,168)	-1.5%	(38,039)	77%
COGS %	0%	0%	0%	0%	0%	0%	0%	0%		0%	
Payroll Direct %	0%	0%	0%	0%	0%	0%	0%	0%		0%	
Payroll Burden % Payroll	-25%	-21%	-20%	-23%	-20%	-17%	-18%	-20%		3%	

**Tahoe Donner Association
Operating Fund
2024 Budget**

214 Ski Retail

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	135,533		162,941		75,720		70,593		124,638		157,067		126,401		(30,666)	-20%	1,763	1%
Cogs	(58,807)		(67,720)		(29,677)		(36,569)		(53,726)		(75,589)		(61,600)		13,989	19%	(7,874)	15%
Gross Margin	76,726		95,221		46,043		34,024		70,912		81,478		64,801		(16,677)	-20%	(6,111)	-9%
Payroll Direct-Salary	(9,511)		(10,082)		(6,224)		(13,110)		(12,883)		(13,917)		(15,021)		(1,104)	-8%	(2,138)	-17%
Payroll Direct-Hourly	(17,999)		(21,443)		(20,256)		(19,746)		(26,289)		(24,898)		(30,679)		(5,781)	-23%	(4,390)	-17%
Payroll Direct-Total	(27,510)		(31,525)		(26,480)		(32,856)		(39,172)		(38,815)		(45,701)		(6,886)	-18%	(6,530)	-17%
Payroll Burden	(11,853)		(12,365)		(11,383)		(11,373)		(20,638)		(24,133)		(10,612)		13,522	56%	10,026	49%
Payroll	(39,363)		(43,890)		(37,863)		(44,230)		(59,809)		(62,948)		(56,312)		6,636	11%	3,498	6%
Expenses	(4,310)		(8,063)		(2,164)		(1,047)		(2,290)		(3,148)		(5,217)		(2,070)	-66%	(2,927)	-128%
NORBO	33,053		43,268		6,016		(11,253)		8,812		15,382		3,272		(12,110)	79%	(5,540)	63%
Overhead Alloc	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	33,053		43,268		6,016		(11,253)		8,812		15,382		3,272		(12,110)	79%	(5,540)	-63%
COGS %	-43%		-42%		-39%		-52%		-43%		-48%		-49%					
Payroll Direct %	-20%		-19%		-35%		-47%		-31%		-25%		-36%					
Payroll Burden % Payroll	-43%		-39%		-43%		-35%		-53%		-62%		-23%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

215 Ski Rental

	2018		2019		2020		2021		2022		2023	
	Actual		Actual		Actual		Actual		Actual		F/cast	
Revenue	652,675		803,366		533,888		479,472		804,911		862,000	
Cogs	-		-		-		-		-		-	
Gross Margin	652,675		803,366		533,888		479,472		804,911		862,000	
Payroll Direct-Salary	(10,538)		(10,938)		(11,220)		(13,110)		(12,883)		(16,548)	
Payroll Direct-Hourly	(90,056)		(107,438)		(70,167)		(58,649)		(86,600)		(95,587)	
Payroll Direct-Total	(100,594)		(118,376)		(81,387)		(71,760)		(99,483)		(112,135)	
Payroll Burden	(23,728)		(25,754)		(14,851)		(12,203)		(16,353)		(15,382)	
Payroll	(124,322)		(144,130)		(96,238)		(83,962)		(115,835)		(127,517)	
Expenses	(12,764)		(22,507)		(14,003)		(7,474)		(3,192)		(7,500)	
NORBO	515,589		636,729		423,647		388,035		685,884		726,983	
Overhead Alloc	-		-		-		-		-		-	
NOR	515,589		636,729		423,647		388,035		685,884		726,983	
COGS %	0%		0%		0%		0%		0%		0%	
Payroll Direct %	-15%		-15%		-15%		-15%		-12%		-13%	
Payroll Burden % Payroll	-24%		-22%		-18%		-17%		-16%		-14%	
											2024 Budget	
											2024 Bdg vs 2023 F/cast	
											Amount	Pctg
											772,275	-10%
											(89,725)	-10%
											-	0%
											(89,725)	-10%
											-	#DIV/0!
											(32,636)	-4%
											(32,636)	-4%
											(16,521)	27
											(96,538)	0%
											(113,059)	-1%
											(18,088)	-1%
											(131,147)	-18%
											(19,177)	-3%
											621,951	-156%
											(11,677)	-156%
											(105,032)	-14%
											-	0%
											-	#DIV/0!
											621,951	-14%
											(105,032)	-14%
											0%	
											-15%	
											-16%	

Tahoe Donner Association
Operating Fund
2024 Budget

216 Snowplay

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual	Budget	Actual	Budget	Actual	Actual	Actual	Actual	Actual	Actual	F/cast	F/cast	Budget	Budget	Amount	Pctg	Amount	Pctg
Revenue	201,572	244,046	153,021	311,593	266,373	250,793							295,232		44,438	18%	28,859	11%
Cogs	(3,553)	(1,911)	(198)	(685)	(458)	(1,592)							(2,100)		(508)	-32%	(1,642)	-829%
Gross Margin	198,019	242,135	152,823	310,909	265,915	249,201							293,132		43,930	18%	27,217	18%
Payroll Direct-Salary	(22,837)	(17,330)	(13,356)	(14,961)	(15,611)	(17,492)							(26,340)		(8,848)	-51%	(10,729)	-80%
Payroll Direct-Hourly	(49,725)	(56,682)	(36,307)	(46,783)	(69,813)	(75,331)							(73,918)		1,413	2%	(4,105)	-11%
Payroll Direct-Total	(72,562)	(74,012)	(49,663)	(61,744)	(85,424)	(92,823)							(100,258)		(7,435)	-8%	(14,834)	-30%
Payroll Burden	(18,722)	(18,511)	(11,868)	(13,172)	(20,381)	(14,988)							(18,900)		(3,912)	-26%	1,981	17%
Payroll	(91,284)	(92,523)	(61,531)	(74,916)	(106,304)	(107,811)							(119,158)		(11,347)	-11%	(12,853)	-21%
Expenses	(34,168)	(37,371)	(39,917)	(57,939)	(44,621)	(65,322)							(74,253)		(8,931)	-14%	(29,632)	-74%
NORBO	72,567	112,241	51,375	178,054	114,989	76,069							99,721		23,652	31%	(15,269)	-30%
Overhead Alloc	-	(51,232)	-	-	-	-							-		-	0%	-	0%
NOR	72,567	61,009	51,375	178,054	114,989	76,069							99,721		23,652	31%	(15,269)	-30%
COGS %	-2%	-1%	0%	0%	0%	-1%							-1%					
Payroll Direct %	-36%	-30%	-32%	-20%	-32%	-37%							-34%					
Payroll Burden % Payroll	-26%	-25%	-24%	-21%	-24%	-16%							-19%					

Tahoe Donner Association
Operating Fund
2024 Budget

220 Ski School

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount		Pctg	
Revenue	927,989	1,219,134	912,692	741,808	1,222,942	1,660,722							1,539,041		(121,681)	-7%	316,099	26%
Cogs	-	-	-	-	-	-							-		-	0%	-	#DIV/0!
Gross Margin	927,989	1,219,134	912,692	741,808	1,222,942	1,660,722							1,539,041		(121,681)	-7%	316,099	26%
Payroll Direct-Salary	(112,240)	(115,145)	(86,259)	(102,674)	(107,426)	(107,471)							(113,124)		(5,654)	-5%	(5,698)	-5%
Payroll Direct-Hourly	(310,647)	(345,771)	(302,127)	(184,243)	(364,890)	(433,326)							(391,613)		41,713	10%	(26,723)	-7%
Payroll Direct-Total	(422,887)	(460,916)	(388,386)	(286,917)	(472,316)	(540,797)							(504,737)		36,059	7%	(32,421)	-7%
Payroll Burden	(105,644)	(110,799)	(90,078)	(62,821)	(98,626)	(120,685)							(121,812)		(1,127)	-1%	(23,186)	-24%
Payroll	(528,531)	(571,715)	(478,464)	(349,738)	(570,942)	(661,481)							(626,549)		34,932	5%	(55,608)	-10%
Expenses	(10,203)	(9,203)	(6,490)	(1,055)	(10,003)	(17,733)							(63,525)		(45,792)	-258%	(53,522)	-535%
NORBO	389,255	638,216	427,738	391,016	641,997	981,508							848,966		(132,542)	-14%	206,969	32%
Overhead Alloc	-	-	-	-	-	-							-		-	0%	-	#DIV/0!
NOR	389,255	638,216	427,738	391,016	641,997	981,508							848,966		(132,542)	-14%	206,969	32%
COGS %	0%	0%	0%	0%	0%	0%							0%					
Payroll Direct %	-46%	-38%	-43%	-39%	-39%	-33%							-33%					
Payroll Burden % Payroll	-25%	-24%	-23%	-22%	-21%	-22%							-24%					
NOR % to Revenue	42%	52%	47%	53%	52%	59%							55%					

**Tahoe Donner Association
Operating Fund
2024 Budget**

240 Ticket Office Administration

	2018		2019		2020		2021		2022		2023		2024		2024 Bdg vs 2023 F/cast		2024 Bdg vs 2022 Actual	
	Actual		Actual		Actual		Actual		Actual		F/cast		Budget		Amount	Pctg	Amount	Pctg
Revenue	1,238,488		1,999,006		1,569,348		2,155,037		2,741,671		2,925,243		2,848,118		(77,125)	-3%	106,447	4%
Cogs	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
Gross Margin	1,238,488		1,999,006		1,569,348		2,155,037		2,741,671		2,925,243		2,848,118		(77,125)	-3%	106,447	4%
Payroll Direct-Salary	(38,667)		(39,814)		(36,315)		(48,019)		(50,363)		(56,647)		(58,953)		(2,306)	-4%	(8,590)	-17%
Payroll Direct-Hourly	(56,048)		(61,356)		(41,367)		(37,380)		(51,931)		(62,826)		(63,049)		(223)	0%	(11,118)	-21%
Payroll Direct-Total	(94,715)		(101,170)		(77,682)		(85,399)		(102,294)		(119,473)		(122,002)		(2,529)	-2%	(19,708)	-19%
Payroll Burden	(22,200)		(22,860)		(15,737)		(15,831)		(19,065)		(20,354)		(21,750)		(1,396)	-7%	(2,685)	-14%
Payroll	(116,915)		(124,030)		(93,419)		(101,231)		(121,359)		(139,827)		(143,752)		(3,925)	-3%	(22,393)	-18%
Expenses	(53,480)		(72,371)		(68,474)		(128,665)		(173,452)		(174,365)		(144,939)		29,426	17%	28,513	16%
NORBO	1,068,093		1,802,605		1,407,455		1,925,141		2,446,860		2,611,051		2,559,427		(51,624)	-2%	112,567	5%
Overhead Alloc	-		-		-		-		-		-		-		-	0%	-	#DIV/0!
NOR	1,068,093		1,802,605		1,407,455		1,925,141		2,446,860		2,611,051		2,559,427		(51,624)	-2%	112,567	5%
COGS %	0%		0%		0%		0%		0%		0%		0%					
Payroll Direct %	-8%		-5%		-5%		-4%		-4%		-4%		-4%					
Payroll Burden % Payroll	-23%		-23%		-20%		-19%		-19%		-17%		-18%					