

CAMPGROUND OF THE ROCKIES
Profit & Loss Budget Performance
September 2019 through August 2020

9:41 AM
 07/11/20
 Accrual Basis

	Sep '19 - Aug 20	Budget	Sep '19 - Aug 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
400 · Assessment Fees	377,327.70	377,080.00	377,327.70	377,080.00	377,080.00
401 · Late Fees	1,775.00	350.00	1,775.00	350.00	350.00
402 · Interest Charged	0.00	200.00	0.00	200.00	200.00
405 · Administrative Fees	153.30	50.00	153.30	50.00	50.00
407 · Legal Fees	1,156.00	0.00	1,156.00	0.00	0.00
422 · Ice Cream	177.65	400.00	177.65	400.00	400.00
450 · Propane Income	4,726.17	5,000.00	4,726.17	5,000.00	5,000.00
452 · Laundry Income	1,508.75	2,000.00	1,508.75	2,000.00	2,000.00
453 · Ice	516.00	700.00	516.00	700.00	700.00
454 · Tower Lease Income	4,537.51	5,400.00	4,537.51	5,400.00	5,400.00
455 · Soda	465.30	200.00	465.30	200.00	200.00
490 · Other Miscellaneous Income	2,437.16	1,000.00	2,437.16	1,000.00	1,000.00
491 · Rebates & Patronage Refunds	0.00	0.00	0.00	0.00	0.00
492 · Website Income	0.00	100.00	0.00	100.00	100.00
499.13 · Int Income-State Bk of India	0.00	0.00	0.00	0.00	0.00
Total Income	394,780.54	392,480.00	394,780.54	392,480.00	392,480.00
Cost of Goods Sold					
50000 · Cost of Goods Sold					
51022 · Ice Cream Cost	73.67	200.00	73.67	200.00	200.00
51050 · Propane Dispenser (Bottles)	7,254.77	5,000.00	7,254.77	5,000.00	5,000.00
51053 · Ice Cost	124.50	800.00	124.50	800.00	800.00
51055 · Soda Cost	352.46	100.00	352.46	100.00	100.00
51059 · Other Merchandise	0.00	0.00	0.00	0.00	0.00
Total 50000 · Cost of Goods Sold	7,805.40	6,100.00	7,805.40	6,100.00	6,100.00
Total COGS	7,805.40	6,100.00	7,805.40	6,100.00	6,100.00
Gross Profit	386,975.14	386,380.00	386,975.14	386,380.00	386,380.00
Expense					
500 · Administrative Expense					
502 · Advertising	39.00	100.00	39.00	100.00	100.00
504 · Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
508 · Bank Service Charges	159.34	100.00	159.34	100.00	100.00
516 · Dues, Subscriptions, Education	100.00	900.00	100.00	900.00	900.00
524 · Licenses and Permits	433.93	1,000.00	433.93	1,000.00	1,000.00
528 · Meals	466.71	500.00	466.71	500.00	500.00
532 · Mileage	156.60	250.00	156.60	250.00	250.00
536 · Newsletter and Communications	0.00	0.00	0.00	0.00	0.00
540 · Office Supplies & Expense	1,140.47	4,000.00	1,140.47	4,000.00	4,000.00
544 · Postage and Delivery	869.19	1,400.00	869.19	1,400.00	1,400.00
548 · Printing and Reproduction	0.00	0.00	0.00	0.00	0.00
557 · Special Projects	0.00	0.00	0.00	0.00	0.00
558 · Technology	3,375.86	2,600.00	3,375.86	2,600.00	2,600.00
559 · Technology - Internet service	2,396.60	2,500.00	2,396.60	2,500.00	2,500.00
559.01 · CORA Office Internet	0.00	1,200.00	0.00	1,200.00	1,200.00
560 · Website Expense	0.00	800.00	0.00	800.00	800.00
565 · Interview/Travel	1,228.72		1,228.72		
Total 500 · Administrative Expense	10,366.42	15,350.00	10,366.42	15,350.00	15,350.00

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570 - Insurance					
574 - Director's Liability	0.00	1,500.00	0.00	1,500.00	1,500.00
578 - General Liability & Property	16,206.50	30,000.00	16,206.50	30,000.00	30,000.00
580 - Flood Insurance	4,430.00	4,430.00	4,430.00	4,430.00	4,000.00
582 - Workman's Compensation	2,133.00	5,000.00	2,133.00	5,000.00	5,000.00
584 - Umbrella Ins	788.50	1,050.00	788.50	1,050.00	1,050.00
570 - Insurance - Other	0.00	0.00	0.00	0.00	0.00
Total 570 - Insurance	23,558.00	41,550.00	23,558.00	41,550.00	41,550.00
600 - Maintenance-Facilities					
604 - Building Repairs & Maintenance	16,701.45	20,000.00	16,701.45	20,000.00	20,000.00
608 - Grounds Expense	3,605.66	10,000.00	3,605.66	10,000.00	10,000.00
612 - Pool	3,881.00	3,600.00	3,881.00	3,600.00	3,600.00
616 - Recreational, Reservoir	1,319.46	6,000.00	1,319.46	6,000.00	6,000.00
619 - Forest Mgmt	0.00	0.00	0.00	0.00	0.00
620 - Road maintenance	309.43	15,000.00	309.43	15,000.00	15,000.00
624 - Snow Removal	0.00	500.00	0.00	500.00	500.00
625.01 - Emergency Preparedness	0.00	0.00	0.00	0.00	0.00
628 - Water & Sewer Maintenance	3,498.56	20,000.00	3,498.56	20,000.00	20,000.00
600 - Maintenance-Facilities - Other	323.41	0.00	323.41	0.00	0.00
Total 600 - Maintenance-Facilities	29,638.97	75,100.00	29,638.97	75,100.00	75,100.00
622 - Electrical/Electric Meters	0.00	1,000.00	0.00	1,000.00	1,000.00
625 - Special Projects	407.51	0.00	407.51	0.00	0.00
640 - Maintenance-General					
662 - Gas	3,189.77	5,000.00	3,189.77	5,000.00	5,000.00
658 - Janitorial and Paper Supplies	2,453.64	5,000.00	2,453.64	5,000.00	5,000.00
662 - Kitchen/Clubhouse Supplies	133.52	1,500.00	133.52	1,500.00	1,500.00
666 - Tools	746.51	750.00	746.51	750.00	750.00
672 - Vehicle Repairs	2,355.84	5,000.00	2,355.84	5,000.00	5,000.00
673 - Vehicle Maintenance	69.00	0.00	69.00	0.00	0.00
677 - Party-Potty Rental	0.00	0.00	0.00	0.00	0.00
640 - Maintenance-General - Other	27.22	0.00	27.22	0.00	0.00
Total 640 - Maintenance-General	8,975.50	17,250.00	8,975.50	17,250.00	17,250.00
680 - Payroll Expenses					
682 - Benefits	9,374.07	12,000.00	9,374.07	12,000.00	12,000.00
683 - Managers Salary	42,315.48	55,000.00	42,315.48	55,000.00	55,000.00
684 - Other Salaries	0.00	6,000.00	0.00	6,000.00	6,000.00
685 - Performance Bonus	2,000.00	5,000.00	2,000.00	5,000.00	5,000.00
686 - Payroll Fees	231.10	500.00	231.10	500.00	500.00
687 - Hourly Payroll	18,133.50	9,000.00	18,133.50	9,000.00	9,000.00
688 - Payroll Taxes	5,990.89	7,000.00	5,990.89	7,000.00	7,000.00
690 - Workcampers expense	4,023.87	15,000.00	4,023.87	15,000.00	15,000.00
691 - Contract Labor	0.00	0.00	0.00	0.00	0.00
680 - Payroll Expenses - Other	0.00	0.00	0.00	0.00	0.00
Total 680 - Payroll Expenses	82,068.91	109,500.00	82,068.91	109,500.00	109,500.00

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700 - Professional Fees					
702 - Accounting	11,524.95	15,000.00	11,524.95	15,000.00	15,000.00
703 - Annual Meeting Fees	0.00	1,000.00	0.00	1,000.00	1,000.00
704 - Audit Preparation	0.00	0.00	0.00	0.00	0.00
706 - Legal Counsel	3,813.00	20,000.00	3,813.00	20,000.00	20,000.00
709 - Reserve Study	0.00	0.00	0.00	0.00	0.00
710 - Tax Return Preparation	0.00	0.00	0.00	0.00	0.00
Total 700 - Professional Fees	15,337.95	36,000.00	15,337.95	36,000.00	36,000.00
750 - Utilities					
644 - Satellite TV Service Provider	1,037.32	2,000.00	1,037.32	2,000.00	2,000.00
676 - Waste Removal	10,264.00	12,500.00	10,264.00	12,500.00	12,500.00
752 - Electric - common areas	7,669.28	20,000.00	7,669.28	20,000.00	20,000.00
754 - Propane	14,534.87	25,000.00	14,534.87	25,000.00	25,000.00
755 - Propane Disp.(Use Acct 51050)	0.00		0.00		
756 - Telephone	3,310.79	3,500.00	3,310.79	3,500.00	3,500.00
Total 750 - Utilities	36,816.26	63,000.00	36,816.26	63,000.00	63,000.00
753 - Electric to be Billed	60,117.04		60,117.04		
798 - Replacement Reserves	0.00	40,000.00	0.00	40,000.00	40,000.00
Total Expense	267,286.56	398,750.00	267,286.56	398,750.00	398,750.00
Net Ordinary Income	119,688.58	-12,370.00	119,688.58	-12,370.00	-12,370.00
Other Income/Expense					
Other Income					
900 - Cora Owned Real Estate	1,250.00	500.00	1,250.00	500.00	500.00
924 - Transfer Fees - real estate	464.68	0.00	464.68	0.00	0.00
953 - Property Taxes - Members					
Total 900 - Cora Owned Real Estate	1,714.68	500.00	1,714.68	500.00	500.00
981 - Investment Income					
497 - Capital Gain Distributions	6,300.91		6,300.91		
497.1 - Cap Gain Distr-Ed Jones #.3516					
Total 497 - Capital Gain Distributions	6,300.91		6,300.91		
498 - Dividend Income					
498.1 - Qual DIV-E Jones #3516	2,329.25	0.00	2,329.25	0.00	0.00
498.12 - Non-Qual Dividends	306.92	0.00	306.92	0.00	0.00
498.2 - Tax-Free DIV; EJ 3516	2,004.71	0.00	2,004.71	0.00	0.00
498.4 - Capital Gain Distributions	1,898.79		1,898.79		
Total 498 - Dividend Income	6,540.67	0.00	6,540.67	0.00	0.00

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499 - Interest Income					
499.00 - Int-Ed Jones #3516	759.42	0.00	759.42	0.00	0.00
499.01 - Int Income-EJ MNIkt #7619	4,070.05	0.00	4,070.05	0.00	0.00
499.05 - Int Income-High Country Bk	0.01	0.00	0.01	0.00	0.00
499.08 - Int Income-E Jones #7718	2,569.45	0.00	2,569.45	0.00	0.00
Total 499 - Interest Income	7,398.93	0.00	7,398.93	0.00	0.00
Total 981 - Investment Income	20,240.51	0.00	20,240.51	0.00	0.00
Total Other Income	21,955.19	500.00	21,955.19	500.00	500.00
Other Expense					
800 - Reserve Activity					
810 - Investment Expenses	5,411.40	0.00	5,411.40	0.00	0.00
870 - Unrealized Gain/Loss	17,169.65	0.00	17,169.65	0.00	0.00
800 - Reserve Activity - Other	10,000.00		10,000.00		
Total 800 - Reserve Activity	32,581.05	0.00	32,581.05	0.00	0.00
815 - Pool Repair Expenses	91,500.00	0.00	91,500.00	0.00	0.00
970 - Depreciation - Tax Basis	0.00	0.00	0.00	0.00	0.00
Total Other Expense	124,081.05	0.00	124,081.05	0.00	0.00
Net Other Income	-102,125.86	500.00	-102,125.86	500.00	500.00
Net Income	17,562.72	-11,870.00	17,562.72	-11,870.00	-11,870.00