

CAMPGROUND OF THE ROCKIES

Profit & Loss Budget vs. Actual

Accrual Basis

September 1 through October 20, 2021

	Sep 1 - Oct 20, 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
400 · Assessment Fees	392,552.00	392,192.00	360.00	100.1%
401 · Late Fees	0.00	0.00	0.00	0.0%
402 · Interest Charged	0.00	0.00	0.00	0.0%
405 · Administrative Fees	0.00	0.00	0.00	0.0%
407 · Legal Fees	0.00	0.00	0.00	0.0%
422 · Ice Cream	104.00	600.00	-496.00	17.3%
449.26 · Int-Bank of India-Mat 12-04-13	0.00	0.00	0.00	0.0%
450 · Propane Income - Propane Sales	1,694.00	7,000.00	-5,306.00	24.2%
452 · Laundry Income	740.00	2,000.00	-1,260.00	37.0%
453 · Ice	100.00	1,000.00	-900.00	10.0%
454 · Tower Lease Income	453.75	4,800.00	-4,346.25	9.5%
455 · Soda	164.10	500.00	-335.90	32.8%
456 · Newspaper Sales	0.00	0.00	0.00	0.0%
490 · Other Miscellaneous Income	399.90	0.00	399.90	100.0%
491 · Rebates & Patronge Refunds	0.00	0.00	0.00	0.0%
492 · Website Income	0.00	0.00	0.00	0.0%
499.13 · Int Income-State Bk of India	0.00	0.00	0.00	0.0%
499.17 · CD Interest-Discover 08-17-12	0.00	0.00	0.00	0.0%
499.20 · Int Income - Bank; Hapoalim	0.00	0.00	0.00	0.0%
499.27 · Int Inc-Bank of China-Mat 09-30	0.00	0.00	0.00	0.0%
499.28 · Int-Bank of India; Mat 01-08-14	0.00	0.00	0.00	0.0%
499.29 · Int-Snyovus Bank; Mat 01-30-14	0.00	0.00	0.00	0.0%
499.30 · Int-Fifth Third Bank; Mat 02-27	0.00	0.00	0.00	0.0%
499.31 · Int-5th Third Bank Mat 11-08	0.00	0.00	0.00	0.0%
499.32 · Int-5th Third Bank Mat 05-08-14	0.00	0.00	0.00	0.0%
499.33 · Int Inc. Discover-Mat 09-18-14	0.00	0.00	0.00	0.0%
499.34 · Int Inc-GE Capital 07-11-14	0.00	0.00	0.00	0.0%
499.35 · Int-Bank of India; Mat 07-09-14	0.00	0.00	0.00	0.0%
499.36 · Symovus Bank Mat 11-04-14	0.00	0.00	0.00	0.0%
499.37 · Int Inc-Bank of India 07-09-14	0.00	0.00	0.00	0.0%
499.38 · Int-Bank of China-05-28-15	0.00	0.00	0.00	0.0%
499.42 · Int-GE Capital Bank; 11-14-16	0.00	0.00	0.00	0.0%
Total Income	396,207.75	408,092.00	-11,884.25	97.1%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	31.50	300.00	-268.50	10.5%
51050 · Propane Dispenser	1,375.85	7,000.00	-5,624.15	19.7%
51052 · Laundry Supplies Cost	0.00	0.00	0.00	0.0%
51053 · Ice Cost	0.00	800.00	-800.00	0.0%
51055 · Soda Cost	0.00	300.00	-300.00	0.0%
51059 · Other Merchandise	0.00	100.00	-100.00	0.0%
50000 · Cost of Goods Sold - Other	0.00	0.00	0.00	0.0%
Total 50000 · Cost of Goods Sold	1,407.35	8,500.00	-7,092.65	16.6%
Total COGS	1,407.35	8,500.00	-7,092.65	16.6%
Gross Profit	394,800.40	399,592.00	-4,791.60	98.8%
Expense				
500 · Administrative Expense				
502 · Advertising	0.00	100.00	-100.00	0.0%
504 · Bad Debt Expense	0.00	0.00	0.00	0.0%
508 · Bank Service Charges	0.00	0.00	0.00	0.0%
512 · Claim of Lien - HOA	0.00	0.00	0.00	0.0%
516 · Dues, Subscriptions, Education	0.00	500.00	-500.00	0.0%
524 · Licenses and Permits	0.00	1,000.00	-1,000.00	0.0%
528 · Meals	0.00	600.00	-600.00	0.0%
532 · Mileage	0.00	0.00	0.00	0.0%
536 · Newsletter and Communications	0.00	0.00	0.00	0.0%
540 · Office Supplies & Expense	-706.83	6,000.00	-6,706.83	-11.8%
544 · Postage and Delivery	0.00	1,500.00	-1,500.00	0.0%
548 · Printing and Reproduction	0.00	0.00	0.00	0.0%
552 · Shooting Range	0.00	0.00	0.00	0.0%
557 · Special Projects	0.00	0.00	0.00	0.0%
558 · Technology	0.00	4,200.00	-4,200.00	0.0%
559 · Technology - internet service	685.70	5,000.00	-4,314.30	13.7%
559.01 · CORA Office Internet	0.00	0.00	0.00	0.0%
560 · Website Expense	0.00	900.00	-900.00	0.0%
565 · Interview/Travel	0.00	0.00	0.00	0.0%
500 · Administrative Expense - Other	0.00	0.00	0.00	0.0%
Total 500 · Administrative Expense	-21.13	19,800.00	-19,821.13	-0.1%
570 · Insurance				

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574 · Director's Liability	0.00	2,100.00	-2,100.00	0.0%
578 · General Liability & Property	0.00	32,000.00	-32,000.00	0.0%
580 · Flood Insurance	0.00	3,100.00	-3,100.00	0.0%
582 · Workman's Compensation	0.00	5,000.00	-5,000.00	0.0%
584 · Umbrella Ins	0.00	1,600.00	-1,600.00	0.0%
570 · Insurance - Other	0.00	0.00	0.00	0.0%
Total 570 · Insurance	0.00	43,800.00	-43,800.00	0.0%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintenance	33.46	500.00	-466.54	6.7%
608 · Grounds Expense	0.00	9,000.00	-9,000.00	0.0%
612 · Pool	0.00	2,600.00	-2,600.00	0.0%
616 · Recreational, Reservoir	0.00	3,000.00	-3,000.00	0.0%
619 · Forest Mgmt	0.00	12,000.00	-12,000.00	0.0%
620 · Road maintenance	0.00	5,000.00	-5,000.00	0.0%
621 · Park County Required Signage	0.00	0.00	0.00	0.0%
624 · Snow Removal	0.00	0.00	0.00	0.0%
625.01 · Emergency Preparedness	0.00	0.00	0.00	0.0%
628 · Water & Sewer Maintenance	0.00	1,000.00	-1,000.00	0.0%
600 · Maintenance-Facilities - Other	0.00	0.00	0.00	0.0%
Total 600 · Maintenance-Facilities	33.46	33,100.00	-33,066.54	0.1%
622 · Electrical/Electric Meters	0.00	1,500.00	-1,500.00	0.0%
6240 · Miscellaneous	0.00	0.00	0.00	0.0%
625 · Special Projects	0.00	0.00	0.00	0.0%
640 · Maintenance-General				
648 · Equipment Repairs	0.00	0.00	0.00	0.0%
652 · Gasoline & Diesel Fuel	27.03	7,500.00	-7,472.97	0.4%
658 · Janitorial and Paper Supplies	216.89	5,000.00	-4,783.11	4.3%
662 · Kitchen/Clubhouse Supplies	0.00	1,000.00	-1,000.00	0.0%
666 · Tools	0.00	7,600.00	-7,600.00	0.0%
672 · Vehicle Repairs	1,827.14	5,000.00	-3,172.86	36.5%
673 · Vehicle Maintenance	0.00	2,000.00	-2,000.00	0.0%
677 · Porty-Potty Rental	0.00	0.00	0.00	0.0%
640 · Maintenance-General - Other	0.00	0.00	0.00	0.0%
Total 640 · Maintenance-General	2,071.06	28,100.00	-26,028.94	7.4%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
680 · Payroll Expenses				
682 · Benefits	2,730.20	20,000.00	-17,269.80	13.7%
683 · Managers Salary	11,485.36	72,000.00	-60,514.64	16.0%
684 · Other Salaries	0.00	0.00	0.00	0.0%
685 · Performance Bonus	2,500.00	7,000.00	-4,500.00	35.7%
686 · Payroll Fees	38.75	5.00	33.75	775.0%
687 · Hourly Payroll	2,363.28	25,000.00	-22,636.72	9.5%
688 · Payroll Taxes	1,485.85	15,000.00	-13,514.15	9.9%
690 · Workcampers expense	360.00	0.00	360.00	100.0%
691 · Contract Labor	0.00	0.00	0.00	0.0%
680 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 680 · Payroll Expenses	20,963.44	139,005.00	-118,041.56	15.1%
700 · Professional Fees				
702 · Accounting	4,162.11	25,000.00	-20,837.89	16.6%
703 · Annual Meeting Fees	31.58	0.00	31.58	100.0%
704 · Audit Preparation	0.00	0.00	0.00	0.0%
706 · Legal Counsel	1,303.99	6,000.00	-4,696.01	21.7%
708 · Recording Secretary	0.00	0.00	0.00	0.0%
709 · Reserve Study	0.00	0.00	0.00	0.0%
710 · Tax Return Preparation	0.00	1,000.00	-1,000.00	0.0%
700 · Professional Fees - Other	0.00	0.00	0.00	0.0%
Total 700 · Professional Fees	5,497.68	32,000.00	-26,502.32	17.2%
750 · Utilities				
644 · Satellite TV Service Provider	100.98	1,500.00	-1,399.02	6.7%
676 · Waste Removal	4,375.00	15,000.00	-10,625.00	29.2%
752 · Electric - common areas	1,879.05	25,000.00	-23,120.95	7.5%
754 · Propane	1,070.69	25,000.00	-23,929.31	4.3%
755 · Propane Disp.(Use Acct 51050)	0.00	0.00	0.00	0.0%
756 · Telephone	292.64	4,000.00	-3,707.36	7.3%
750 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 750 · Utilities	7,718.36	70,500.00	-62,781.64	10.9%
753 · Electric to be Billed				
753.1 · Electric - SN	0.00	0.00	0.00	0.0%

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753.2 · Electric - RGS	0.00	0.00	0.00	0.0%
753.3 · Electric - C & S	0.00	0.00	0.00	0.0%
753.4 · Electric - DSP	0.00	0.00	0.00	0.0%
753 · Electric to be Billed - Other	9,524.94	0.00	9,524.94	100.0%
Total 753 · Electric to be Billed	9,524.94	0.00	9,524.94	100.0%
798 · Replacement Reserves	0.00	25,000.00	-25,000.00	0.0%
799 · Excess op inc transfer to res.	0.00	0.00	0.00	0.0%
Total Expense	45,787.81	392,805.00	-347,017.19	11.7%
Net Ordinary Income	349,012.59	6,787.00	342,225.59	5,142.4%
Other Income/Expense				
Other Income				
7030 · Other Income	0.00	0.00	0.00	0.0%
900 · Cora Owned Real Estate				
904 · Administration Fee -real estate	0.00	0.00	0.00	0.0%
908 · Interest Income - real estate	0.00	0.00	0.00	0.0%
912 · Late Fee - real estate	0.00	0.00	0.00	0.0%
916 · Real Estate Expenses	0.00	0.00	0.00	0.0%
920 · Sales of Real Estate	0.00	0.00	0.00	0.0%
924 · Transfer Fees - real estate	1,145.00	2,000.00	-855.00	57.3%
952 · Excess transfer to Reserves	0.00	0.00	0.00	0.0%
953 · Property Taxes - Members	0.00	0.00	0.00	0.0%
900 · Cora Owned Real Estate - Other	0.00	0.00	0.00	0.0%
Total 900 · Cora Owned Real Estate	1,145.00	2,000.00	-855.00	57.3%
930 · Federal Tax Refund	0.00	0.00	0.00	0.0%
932 · Insurance Claim Proceeds	0.00	0.00	0.00	0.0%
940 · Website Listing Fees	0.00	0.00	0.00	0.0%
960 · Gain-Loss; Sale of Fixed Assets				
961 · Proceeds-Sale Fixed Assets	0.00	0.00	0.00	0.0%
962 · Cost of Fixed Assets Sold	0.00	0.00	0.00	0.0%
963 · Accum Deprec-Fixed Assets Sold	0.00	0.00	0.00	0.0%
960 · Gain-Loss; Sale of Fixed Assets - Other	0.00	0.00	0.00	0.0%
Total 960 · Gain-Loss; Sale of Fixed Assets	0.00	0.00	0.00	0.0%
981 · Investment Income				
497 · Capital Gain Distributions				
497.1 · Cap Gain Distr-Ed Jones #..3516	0.00	0.00	0.00	0.0%
497 · Capital Gain Distributions - Other	0.00	0.00	0.00	0.0%
Total 497 · Capital Gain Distributions	0.00	0.00	0.00	0.0%
498 · Dividend Income				
498.1 · Qual DIV-E Jones #3516	0.00	0.00	0.00	0.0%
498.11 · Partially Qual Dividends	0.00	0.00	0.00	0.0%
498.12 · Non-Qual Dividends	0.00	0.00	0.00	0.0%
498.2 · Tax-Free DIV; EJ 3516	0.00	0.00	0.00	0.0%
498.4 · Capital Gain Distributions	0.00	0.00	0.00	0.0%
498 · Dividend Income - Other	0.00	0.00	0.00	0.0%
Total 498 · Dividend Income	0.00	0.00	0.00	0.0%
499 · Interest Income				
499.00 · Int-Ed Jones #3516	0.00	0.00	0.00	0.0%
499.01 · Int Income-EJ MMkt #7619	0.00	0.00	0.00	0.0%
499.05 · Int Income-High Country Bk	0.00	0.00	0.00	0.0%
499.08 · Int Income-E Jones #7718	0.00	0.00	0.00	0.0%
499 · Interest Income - Other	0.00	0.00	0.00	0.0%
Total 499 · Interest Income	0.00	0.00	0.00	0.0%
981 · Investment Income - Other	0.00	0.00	0.00	0.0%
Total 981 · Investment Income	0.00	0.00	0.00	0.0%
Total Other Income	1,145.00	2,000.00	-855.00	57.3%
Other Expense				
800 · Reserve Activity				
804 · Reserve Bank Charges	0.00	0.00	0.00	0.0%
808 · Reserves Interest Income	0.00	0.00	0.00	0.0%
810 · Investment Expenses	0.00	0.00	0.00	0.0%
812 · Reserves Gain/Loss	0.00	0.00	0.00	0.0%
814 · Major Repairs and Replacements	0.00	0.00	0.00	0.0%
870 · Unrealized Gain/Loss	0.00	0.00	0.00	0.0%

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899 · Excess transfer to reserves	0.00	0.00	0.00	0.0%
800 · Reserve Activity - Other	0.00	0.00	0.00	0.0%
Total 800 · Reserve Activity	0.00	0.00	0.00	0.0%
815 · Pool Repair Expenses	0.00	0.00	0.00	0.0%
950 · Income Tax Expense	0.00	0.00	0.00	0.0%
954 · Interest Expense	0.00	0.00	0.00	0.0%
958 · Penalty	0.00	0.00	0.00	0.0%
970 · Depreciation - Tax Basis	0.00	0.00	0.00	0.0%
980 · Depreciation	0.00	0.00	0.00	0.0%
999 · Suspense-Do Not Use	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	1,145.00	2,000.00	-855.00	57.3%
Net Income	350,157.59	8,787.00	341,370.59	3,985.0%