

Campground of The Rockies

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

September 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
400 Assessment Fees	426,376.00	355,313.30	71,062.70	120.00 %
401 Late Fees	4,529.64		4,529.64	
402 Interest Charged	452.30		452.30	
405 Administrative Fees	1,415.95		1,415.95	
407 Legal Fees	907.07	2,500.00	-1,592.93	36.28 %
422 Ice Cream	301.32	500.00	-198.68	60.26 %
425 Dry Storage	771.32		771.32	
450 Propane Income - Propane Sales	4,080.99	6,666.70	-2,585.71	61.21 %
452 Laundry Income	920.00	2,083.30	-1,163.30	44.16 %
453 Ice	117.77	416.70	-298.93	28.26 %
454 Tower Lease Income	5,490.43	4,500.00	990.43	122.01 %
455 Soda & Snacks - Vending	554.23	416.70	137.53	133.00 %
470 Workcamper Lot Rent (deleted)	0.00		0.00	
480 Pre-Sale Property Inspection and File Review	151.11		151.11	
490 Other Miscellaneous Income	2,746.97		2,746.97	
9434 Technology - Internet Setup Fee	148.79		148.79	
Sales of Product Income	0.00		0.00	
Services	1,734.00		1,734.00	
Total Income	\$450,697.89	\$372,396.70	\$78,301.19	121.03 %
Cost of Goods Sold				
50000 Cost of Goods Sold	87.61		87.61	
51022 Ice Cream Cost	339.03	250.00	89.03	135.61 %
51050 Propane Dispenser	679.58	3,333.30	-2,653.72	20.39 %
51053 Ice Cost	51.30	416.70	-365.40	12.31 %
51055 Soda & Snacks Cost - Vending	768.14	333.30	434.84	230.47 %
Total 50000 Cost of Goods Sold	1,925.66	4,333.30	-2,407.64	44.44 %
Total Cost of Goods Sold	\$1,925.66	\$4,333.30	\$ -2,407.64	44.44 %
GROSS PROFIT	\$448,772.23	\$368,063.40	\$80,708.83	121.93 %
Expenses				
500 Administrative Expense				
504 Bad Debt Expense	81.25		81.25	
508 Bank Service Charges	105.00		105.00	
516 Dues, Subscriptions, Education	338.65	333.30	5.35	101.61 %
524 Licenses and Permits	316.04	416.70	-100.66	75.84 %
528 Meals	930.56	500.00	430.56	186.11 %
532 Mileage	122.61		122.61	
540 Office Supplies & Expense	2,385.66	1,666.70	718.96	143.14 %
544 Postage and Delivery	794.79	833.30	-38.51	95.38 %
548 Printing and Reproduction	6.53		6.53	
558 Technology	5,331.03	3,750.00	1,581.03	142.16 %
559 Technology - internet service	2,696.41	5,416.70	-2,720.29	49.78 %
560 Website Expense	11.99	666.70	-654.71	1.80 %

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Total 500 Administrative Expense	13,120.52	13,583.40	-462.88	96.59 %
570 Insurance				
572 Auto Insurance	1,449.06		1,449.06	
574 Director's Liability	458.00	1,916.70	-1,458.70	23.90 %
578 General Liability & Property	18,012.20	25,000.00	-6,987.80	72.05 %
580 Flood Insurance	2,768.00	2,500.00	268.00	110.72 %
582 Workman's Compensation	3,173.00	2,500.00	673.00	126.92 %
584 Umbrella Ins	1,997.84	2,083.30	-85.46	95.90 %
Total 570 Insurance	27,858.10	34,000.00	-6,141.90	81.94 %
600 Maintenance-Facilities	242.14		242.14	
604 Building Repairs & Maintenance	10,462.39	12,500.00	-2,037.61	83.70 %
608 Grounds Expense	3,259.12	3,333.30	-74.18	97.77 %
612 Pool	1,089.28	2,166.70	-1,077.42	50.27 %
616 Recreational, Reservoir	2,755.86	3,333.30	-577.44	82.68 %
619 Forest Mgmt	14,000.00	22,500.00	-8,500.00	62.22 %
620 Road maintenance	1,099.38	2,500.00	-1,400.62	43.98 %
624 Snow Removal	989.92	833.30	156.62	118.80 %
625.01 Emergency Preparedness	701.80		701.80	
628 Water & Sewer Maintenance	13,531.61	3,333.30	10,198.31	405.95 %
Total 600 Maintenance-Facilities	48,131.50	50,499.90	-2,368.40	95.31 %
622 Electrical/Electric Meters		1,250.00	-1,250.00	
640 Maintenance-General				
652 Gasoline & Diesel Fuel	6,676.53	8,333.30	-1,656.77	80.12 %
658 Janitorial and Paper Supplies	3,201.36	3,333.30	-131.94	96.04 %
662 Kitchen/Clubhouse Supplies	326.28	833.30	-507.02	39.16 %
664 Rent Expense - Tractor Lease	3,500.00	2,916.70	583.30	120.00 %
666 Tools and Supplies	248.79	1,250.00	-1,001.21	19.90 %
672 Vehicle Repairs	1,557.92	3,333.30	-1,775.38	46.74 %
673 Vehicle Maintenance	3,164.68	1,666.70	1,497.98	189.88 %
Total 640 Maintenance-General	18,675.56	21,666.60	-2,991.04	86.20 %
680 Payroll Expenses				
683 Managers Salary	66,910.08	90,000.00	-23,089.92	74.34 %
684 Other Salaries	13,596.00	28,333.30	-14,737.30	47.99 %
685 Performance Bonus	2,564.47	2,500.00	64.47	102.58 %
686 Payroll Fees	245.50	416.70	-171.20	58.92 %
687 Hourly Payroll	39,536.89	11,666.70	27,870.19	338.89 %
688 Payroll Taxes	10,717.04	10,000.00	717.04	107.17 %
690 Workcampers expense	500.00	2,500.00	-2,000.00	20.00 %
Total 680 Payroll Expenses	134,069.98	145,416.70	-11,346.72	92.20 %
700 Professional Fees				
702 Accounting	11,986.47	12,500.00	-513.53	95.89 %
703 Board / Annual Meeting Fees	451.47	41.70	409.77	1,082.66 %

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706 Legal Counsel	70,047.57	16,666.70	53,380.87	420.28 %
Total 700 Professional Fees	82,485.51	29,208.40	53,277.11	282.40 %
750 Utilities				
644 Satellite TV Service Provider	1,221.09	1,333.30	-112.21	91.58 %
676 Waste Removal	15,394.84	6,250.00	9,144.84	246.32 %
752 Electric - common areas	14,954.32	20,833.30	-5,878.98	71.78 %
754 Propane	15,886.96	22,500.00	-6,613.04	70.61 %
756 Telephone	3,095.60	3,333.30	-237.70	92.87 %
Total 750 Utilities	50,552.81	54,249.90	-3,697.09	93.19 %
753 Electric to be Billed	55,232.03		55,232.03	
798 Replacement Reserves		20,833.30	-20,833.30	
Square Fees	0.18		0.18	
Uncategorized Expense	64.94		64.94	
Total Expenses	\$430,191.13	\$370,708.20	\$59,482.93	116.05 %
NET OPERATING INCOME	\$18,581.10	\$ -2,644.80	\$21,225.90	-702.55 %
Other Income				
541 - Square Processing Fee & CC Processing Fee	275.98		275.98	
900 Cora Owned Real Estate				
924 Transfer Fees - real estate	4,450.00	2,916.70	1,533.30	152.57 %
Total 900 Cora Owned Real Estate	4,450.00	2,916.70	1,533.30	152.57 %
960 Gain-Loss; Sale of Fixed Assets				
961 Proceeds-Sale Fixed Assets	1,500.00		1,500.00	
Total 960 Gain-Loss; Sale of Fixed Assets	1,500.00		1,500.00	
981 Investment Income				
497 Capital Gain Distributions				
497.1 Cap Gain Distr-Ed Jones #..3516	0.00		0.00	
Total 497 Capital Gain Distributions	0.00		0.00	
498 Dividend Income				
498.1 Qual DIV-E Jones #3516	3,376.91		3,376.91	
498.12 Non-Qual Dividends	666.77		666.77	
Total 498 Dividend Income	4,043.68		4,043.68	
499 Interest Income	2,482.93		2,482.93	
499.01 Int Income-EJ MMkt #7619	9,986.98		9,986.98	
499.05 Int Income-High Country Bk	10.83		10.83	
Total 499 Interest Income	12,480.74		12,480.74	
Total 981 Investment Income	16,524.42		16,524.42	
Total Other Income	\$22,750.40	\$2,916.70	\$19,833.70	780.00 %
Other Expenses				
800 Reserve Activity				
804 Reserve Bank Charges	7,022.39		7,022.39	
812 Reserves Gain/Loss	-116.66		-116.66	

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814 Major Repairs and Replacements	2,280.00	52,083.30	-49,803.30	4.38 %
870 Unrealized Gain/Loss	-46,426.69		-46,426.69	
Total 800 Reserve Activity	-37,240.96	52,083.30	-89,324.26	-71.50 %
Total Other Expenses	\$ -37,240.96	\$52,083.30	\$ -89,324.26	-71.50 %
NET OTHER INCOME	\$59,991.36	\$ -49,166.60	\$109,157.96	-122.02 %
NET INCOME	\$78,572.46	\$ -51,811.40	\$130,383.86	-151.65 %