

# Campground of The Rockies

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

September 2023 - August 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
<b>Income</b>				
400 Assessment Fees	426,376.00	426,376.00	0.00	0.00
401 Late Fees	4,529.64		4,529.64	-4,529.64
402 Interest Charged	385.80		385.80	-385.80
407 Legal Fees		3,000.00	-3,000.00	3,000.00
422 Ice Cream	239.80	600.00	-360.20	360.20
450 Propane Income - Propane Sales	3,153.00	8,000.00	-4,847.00	4,847.00
452 Laundry Income	920.00	2,500.00	-1,580.00	1,580.00
453 Ice	93.00	500.00	-407.00	407.00
454 Tower Lease Income	4,492.17	5,400.00	-907.83	907.83
455 Soda & Snacks - Vending	493.66	500.00	-6.34	6.34
490 Other Miscellaneous Income	9,118.90		9,118.90	-9,118.90
Dry Storage	385.00		385.00	-385.00
Services	0.00		0.00	0.00
<b>Total Income</b>	<b>\$450,186.97</b>	<b>\$446,876.00</b>	<b>\$3,310.97</b>	<b>\$ -3,310.97</b>
<b>Cost of Goods Sold</b>				
50000 Cost of Goods Sold				
51022 Ice Cream Cost		300.00	-300.00	300.00
51050 Propane Dispenser		4,000.00	-4,000.00	4,000.00
51053 Ice Cost		500.00	-500.00	500.00
51055 Soda & Snacks Cost - Vending	417.71	400.00	17.71	-17.71
<b>Total 50000 Cost of Goods Sold</b>	<b>417.71</b>	<b>5,200.00</b>	<b>-4,782.29</b>	<b>4,782.29</b>
<b>Total Cost of Goods Sold</b>	<b>\$417.71</b>	<b>\$5,200.00</b>	<b>\$ -4,782.29</b>	<b>\$4,782.29</b>
<b>GROSS PROFIT</b>	<b>\$449,769.26</b>	<b>\$441,676.00</b>	<b>\$8,093.26</b>	<b>\$ -8,093.26</b>
<b>Expenses</b>				
500 Administrative Expense	61.97		61.97	-61.97
508 Bank Service Charges	60.00		60.00	-60.00
516 Dues, Subscriptions, Education	149.90	400.00	-250.10	250.10
524 Licenses and Permits	282.83	500.00	-217.17	217.17
528 Meals	590.09	600.00	-9.91	9.91
532 Mileage	49.58		49.58	-49.58
540 Office Supplies & Expense	1,204.30	2,000.00	-795.70	795.70
544 Postage and Delivery	587.79	1,000.00	-412.21	412.21
558 Technology	4,061.10	4,500.00	-438.90	438.90
559 Technology - internet service	1,985.57	6,500.00	-4,514.43	4,514.43
560 Website Expense		800.00	-800.00	800.00
<b>Total 500 Administrative Expense</b>	<b>9,033.13</b>	<b>16,300.00</b>	<b>-7,266.87</b>	<b>7,266.87</b>
570 Insurance				
572 Auto Insurance	1,035.00		1,035.00	-1,035.00
574 Director's Liability		2,300.00	-2,300.00	2,300.00
578 General Liability & Property	12,801.00	30,000.00	-17,199.00	17,199.00
580 Flood Insurance	2,768.00	3,000.00	-232.00	232.00

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582 Workman's Compensation	2,399.00	3,000.00	-601.00	601.00
584 Umbrella Ins	1,427.00	2,500.00	-1,073.00	1,073.00
<b>Total 570 Insurance</b>	<b>20,430.00</b>	<b>40,800.00</b>	<b>-20,370.00</b>	<b>20,370.00</b>
600 Maintenance-Facilities	2,978.91		2,978.91	-2,978.91
604 Building Repairs & Maintenance	6,816.81	15,000.00	-8,183.19	8,183.19
608 Grounds Expense	2,585.08	4,000.00	-1,414.92	1,414.92
612 Pool	263.28	2,600.00	-2,336.72	2,336.72
616 Recreational, Reservoir	2,755.86	4,000.00	-1,244.14	1,244.14
619 Forest Mgmt		27,000.00	-27,000.00	27,000.00
620 Road maintenance		3,000.00	-3,000.00	3,000.00
624 Snow Removal	831.01	1,000.00	-168.99	168.99
625.01 Emergency Preparedness	701.80		701.80	-701.80
628 Water & Sewer Maintenance	2,204.26	4,000.00	-1,795.74	1,795.74
<b>Total 600 Maintenance-Facilities</b>	<b>19,137.01</b>	<b>60,600.00</b>	<b>-41,462.99</b>	<b>41,462.99</b>
622 Electrical/Electric Meters		1,500.00	-1,500.00	1,500.00
640 Maintenance-General				
652 Gasoline & Diesel Fuel	4,066.84	10,000.00	-5,933.16	5,933.16
658 Janitorial and Paper Supplies	2,259.04	4,000.00	-1,740.96	1,740.96
662 Kitchen/Clubhouse Supplies	244.45	1,000.00	-755.55	755.55
664 Rent Expense - Tractor Lease	3,500.00	3,500.00	0.00	0.00
666 Tools and Supplies	128.76	1,500.00	-1,371.24	1,371.24
672 Vehicle Repairs	1,406.53	4,000.00	-2,593.47	2,593.47
673 Vehicle Maintenance	3,255.21	2,000.00	1,255.21	-1,255.21
<b>Total 640 Maintenance-General</b>	<b>14,860.83</b>	<b>26,000.00</b>	<b>-11,139.17</b>	<b>11,139.17</b>
680 Payroll Expenses				
683 Managers Salary	66,910.08	108,000.00	-41,089.92	41,089.92
684 Other Salaries	12,236.40	34,000.00	-21,763.60	21,763.60
685 Performance Bonus	2,564.47	3,000.00	-435.53	435.53
686 Payroll Fees	177.50	500.00	-322.50	322.50
687 Hourly Payroll	22,906.46	14,000.00	8,906.46	-8,906.46
688 Payroll Taxes	9,062.27	12,000.00	-2,937.73	2,937.73
690 Workcampers expense	500.00	3,000.00	-2,500.00	2,500.00
<b>Total 680 Payroll Expenses</b>	<b>114,357.18</b>	<b>174,500.00</b>	<b>-60,142.82</b>	<b>60,142.82</b>
700 Professional Fees				
702 Accounting	10,149.86	15,000.00	-4,850.14	4,850.14
703 Board / Annual Meeting Fees	451.47	50.00	401.47	-401.47
706 Legal Counsel	68,991.57	20,000.00	48,991.57	-48,991.57
<b>Total 700 Professional Fees</b>	<b>79,592.90</b>	<b>35,050.00</b>	<b>44,542.90</b>	<b>-44,542.90</b>
750 Utilities				
644 Satellite TV Service Provider	1,092.10	1,600.00	-507.90	507.90
676 Waste Removal	13,704.69	7,500.00	6,204.69	-6,204.69
752 Electric - common areas	11,740.66	25,000.00	-13,259.34	13,259.34

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754 Propane	13,317.18	27,000.00	-13,682.82	13,682.82
756 Telephone	2,355.55	4,000.00	-1,644.45	1,644.45
<b>Total 750 Utilities</b>	<b>42,210.18</b>	<b>65,100.00</b>	<b>-22,889.82</b>	<b>22,889.82</b>
753 Electric to be Billed	42,957.35		42,957.35	-42,957.35
798 Replacement Reserves		25,000.00	-25,000.00	25,000.00
<b>Total Expenses</b>	<b>\$342,578.58</b>	<b>\$444,850.00</b>	<b>\$ -102,271.42</b>	<b>\$102,271.42</b>
<b>NET OPERATING INCOME</b>	<b>\$107,190.68</b>	<b>\$ -3,174.00</b>	<b>\$110,364.68</b>	<b>\$ -110,364.68</b>
Other Income				
541 - Square Processing Fee & CC Processing Fee	273.30		273.30	-273.30
900 Cora Owned Real Estate				
924 Transfer Fees - real estate	3,925.00	3,500.00	425.00	-425.00
<b>Total 900 Cora Owned Real Estate</b>	<b>3,925.00</b>	<b>3,500.00</b>	<b>425.00</b>	<b>-425.00</b>
960 Gain-Loss; Sale of Fixed Assets				
961 Proceeds-Sale Fixed Assets	1,500.00		1,500.00	-1,500.00
<b>Total 960 Gain-Loss; Sale of Fixed Assets</b>	<b>1,500.00</b>		<b>1,500.00</b>	<b>-1,500.00</b>
981 Investment Income				
497 Capital Gain Distributions				
497.1 Cap Gain Distr-Ed Jones #.3516	0.00		0.00	0.00
<b>Total 497 Capital Gain Distributions</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
498 Dividend Income				
498.1 Qual DIV-E Jones #3516	2,599.29		2,599.29	-2,599.29
498.12 Non-Qual Dividends	588.63		588.63	-588.63
<b>Total 498 Dividend Income</b>	<b>3,187.92</b>		<b>3,187.92</b>	<b>-3,187.92</b>
499 Interest Income	2,482.93		2,482.93	-2,482.93
499.01 Int Income-EJ MMkt #7619	6,590.05		6,590.05	-6,590.05
499.05 Int Income-High Country Bk	6.61		6.61	-6.61
<b>Total 499 Interest Income</b>	<b>9,079.59</b>		<b>9,079.59</b>	<b>-9,079.59</b>
<b>Total 981 Investment Income</b>	<b>12,267.51</b>		<b>12,267.51</b>	<b>-12,267.51</b>
<b>Total Other Income</b>	<b>\$17,965.81</b>	<b>\$3,500.00</b>	<b>\$14,465.81</b>	<b>\$ -14,465.81</b>
Other Expenses				
800 Reserve Activity				
804 Reserve Bank Charges	4,901.46		4,901.46	-4,901.46
812 Reserves Gain/Loss	-116.66		-116.66	116.66
814 Major Repairs and Replacements	2,280.00	62,500.00	-60,220.00	60,220.00
870 Unrealized Gain/Loss	-45,298.87		-45,298.87	45,298.87
<b>Total 800 Reserve Activity</b>	<b>-38,234.07</b>	<b>62,500.00</b>	<b>-100,734.07</b>	<b>100,734.07</b>
<b>Total Other Expenses</b>	<b>\$ -38,234.07</b>	<b>\$62,500.00</b>	<b>\$ -100,734.07</b>	<b>\$100,734.07</b>
<b>NET OTHER INCOME</b>	<b>\$56,199.88</b>	<b>\$ -59,000.00</b>	<b>\$115,199.88</b>	<b>\$ -115,199.88</b>
<b>NET INCOME</b>	<b>\$163,390.56</b>	<b>\$ -62,174.00</b>	<b>\$225,564.56</b>	<b>\$ -225,564.56</b>