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01/14/21

Accrual Basis

CAMPGROUND OF THE ROCKIES
Profit & Loss Prev Year Comparison
September 1, 2020 through January 14, 2021

	Sep 1, '20 - Jan 14, 21	Sep 1, '19 - Jan 14, 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
400 · Assessment Fees	378,150.48	377,175.99	974.49	0.3%
401 · Late Fees	174.00	1,799.77	-1,625.77	-90.3%
402 · Interest Charged	1,085.00	0.00	1,085.00	100.0%
405 · Administrative Fees	1.80	2.50	-0.70	-28.0%
407 · Legal Fees	5,388.00	1,156.00	4,232.00	366.1%
422 · Ice Cream	108.00	28.65	79.35	277.0%
450 · Propane Income	2,952.00	1,885.53	1,066.47	56.6%
452 · Laundry Income	333.50	660.00	-326.50	-49.5%
453 · Ice	112.00	182.00	-70.00	-38.5%
454 · Tower Lease Income	2,268.75	1,815.01	453.74	25.0%
455 · Soda	414.60	203.40	211.20	103.8%
490 · Other Miscellaneous Income	3,815.00	1,033.62	2,781.38	269.1%
Total Income	394,803.13	385,942.47	8,860.66	2.3%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	58.85	0.00	58.85	100.0%
51050 · Propane Dispenser (Bottles)	1,874.56	4,576.14	-2,701.58	-59.0%
51053 · Ice Cost	0.00	124.50	-124.50	-100.0%
51055 · Soda Cost	218.60	0.00	218.60	100.0%
Total 50000 · Cost of Goods Sold	2,152.01	4,700.64	-2,548.63	-54.2%
Total COGS	2,152.01	4,700.64	-2,548.63	-54.2%
Gross Profit	392,651.12	381,241.83	11,409.29	3.0%
Expense				
500 · Administrative Expense				
504 · Bad Debt Expense	0.00	-18.00	18.00	100.0%
508 · Bank Service Charges	12.00	67.37	-55.37	-82.2%
524 · Licenses and Permits	16.00	16.00	0.00	0.0%
528 · Meals	368.13	215.49	152.64	70.8%
532 · Mileage	0.00	156.60	-156.60	-100.0%
540 · Office Supplies & Expense	436.03	-71.30	507.33	711.5%
544 · Postage and Delivery	509.51	290.03	219.48	75.7%
558 · Technology	1,201.42	35.95	1,165.47	3,241.9%
559 · Technology - internet service	1,705.25	998.80	706.45	70.7%
565 · Interview/Travel	471.96	0.00	471.96	100.0%

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Total 500 · Administrative Expense	4,720.30	1,690.94	3,029.36	179.2%
570 · Insurance				
578 · General Liability & Property	5,269.75	5,100.61	169.14	3.3%
582 · Workman's Compensation	478.00	552.00	-74.00	-13.4%
584 · Umbrella Ins	394.25	0.00	394.25	100.0%
570 · Insurance - Other	26,047.00	0.00	26,047.00	100.0%
Total 570 · Insurance	32,189.00	5,652.61	26,536.39	469.5%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintenance	2,784.68	4,452.14	-1,667.46	-37.5%
608 · Grounds Expense	0.00	3,282.25	-3,282.25	-100.0%
616 · Recreational, Reservoir	4,393.31	1,319.46	3,073.85	233.0%
620 · Road maintenance	0.00	309.43	-309.43	-100.0%
628 · Water & Sewer Maintenance	23.00	1,610.44	-1,587.44	-98.6%
600 · Maintenance-Facilities - Other	162.10	0.00	162.10	100.0%
Total 600 · Maintenance-Facilities	7,363.09	10,973.72	-3,610.63	-32.9%
625 · Special Projects	11,300.00	0.00	11,300.00	100.0%
640 · Maintenance-General				
652 · Gas	2,363.12	1,254.10	1,109.02	88.4%
658 · Janitorial and Paper Supplies	559.85	581.06	-21.21	-3.7%
662 · Kitchen/Clubhouse Supplies	190.81	0.00	190.81	100.0%
666 · Tools	1,063.57	85.19	978.38	1,148.5%
672 · Vehicle Repairs	509.51	422.41	87.10	20.6%
673 · Vehicle Maintenance	0.00	69.00	-69.00	-100.0%
677 · Porty-Potty Rental	0.00	0.00	0.00	0.0%
Total 640 · Maintenance-General	4,686.86	2,411.76	2,275.10	94.3%
680 · Payroll Expenses				
682 · Benefits	6,384.81	4,021.12	2,363.69	58.8%
683 · Managers Salary	23,065.30	18,666.72	4,398.58	23.6%
685 · Performance Bonus	3,500.00	2,000.00	1,500.00	75.0%
686 · Payroll Fees	116.25	95.35	20.90	21.9%
687 · Hourly Payroll	16,114.00	445.00	15,669.00	3,521.1%
688 · Payroll Taxes	3,764.20	2,048.93	1,715.27	83.7%
690 · Workcampers expense	408.00	2,847.98	-2,439.98	-85.7%
680 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 680 · Payroll Expenses	53,352.56	30,125.10	23,227.46	77.1%

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700 · Professional Fees				
702 · Accounting	8,451.76	4,315.00	4,136.76	95.9%
706 · Legal Counsel	12,005.00	2,347.00	9,658.00	411.5%
Total 700 · Professional Fees	20,456.76	6,662.00	13,794.76	207.1%
750 · Utilities				
644 · Satellite TV Service Provider	383.92	557.42	-173.50	-31.1%
676 · Waste Removal	2,990.00	4,594.00	-1,604.00	-34.9%
752 · Electric - common areas	7,158.39	4,866.77	2,291.62	47.1%
754 · Propane	6,035.89	1,427.96	4,607.93	322.7%
756 · Telephone	1,114.54	1,245.97	-131.43	-10.6%
Total 750 · Utilities	17,682.74	12,692.12	4,990.62	39.3%
753 · Electric to be Billed	24,138.34	30,845.99	-6,707.65	-21.8%
Total Expense	175,889.65	101,054.24	74,835.41	74.1%
Net Ordinary Income	216,761.47	280,187.59	-63,426.12	-22.6%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	1,550.01	900.00	650.01	72.2%
953 · Property Taxes - Members	0.00	464.68	-464.68	-100.0%
Total 900 · Cora Owned Real Estate	1,550.01	1,364.68	185.33	13.6%
981 · Investment Income				
497 · Capital Gain Distributions				
497.1 · Cap Gain Distr-Ed Jones #..3...	0.00	6,300.91	-6,300.91	-100.0%
Total 497 · Capital Gain Distributions	0.00	6,300.91	-6,300.91	-100.0%
498 · Dividend Income				
498.1 · Qual DIV-E Jones #3516	0.00	2,288.04	-2,288.04	-100.0%
498.12 · Non-Qual Dividends	0.00	306.92	-306.92	-100.0%
498.2 · Tax-Free DIV; EJ 3516	0.00	2,004.71	-2,004.71	-100.0%
498.4 · Capital Gain Distributions	0.00	1,899.79	-1,899.79	-100.0%
Total 498 · Dividend Income	0.00	6,499.46	-6,499.46	-100.0%
499 · Interest Income				
499.00 · Int-Ed Jones #3516	0.00	759.35	-759.35	-100.0%

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499.01 · Int Income-EJ MMkt #7619	0.00	0.02	-0.02	-100.0%
499.08 · Int Income-E Jones #7718	66.62	1,449.49	-1,382.87	-95.4%
Total 499 · Interest Income	66.62	2,208.86	-2,142.24	-97.0%
Total 981 · Investment Income	66.62	15,009.23	-14,942.61	-99.6%
Total Other Income	1,616.63	16,373.91	-14,757.28	-90.1%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	0.00	1,759.73	-1,759.73	-100.0%
870 · Unrealized Gain/Loss	88.49	-7,239.08	7,327.57	101.2%
800 · Reserve Activity - Other	0.00	10,000.00	-10,000.00	-100.0%
Total 800 · Reserve Activity	88.49	4,520.65	-4,432.16	-98.0%
Total Other Expense	88.49	4,520.65	-4,432.16	-98.0%
Net Other Income	1,528.14	11,853.26	-10,325.12	-87.1%
Net Income	218,289.61	292,040.85	-73,751.24	-25.3%

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