

9:04 AM

03/16/21

Accrual Basis

CAMPGROUND OF THE ROCKIES
Profit & Loss Prev Year Comparison
September 1, 2020 through March 16, 2021

	Sep 1, '20 - Mar 16, 21	Sep 1, '19 - Mar 16, 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
400 · Assessment Fees	378,150.48	377,175.99	974.49	0.3%
401 · Late Fees	1,259.00	1,834.77	-575.77	-31.4%
402 · Interest Charged	0.00	0.00	0.00	0.0%
405 · Administrative Fees	1.80	2.80	-1.00	-35.7%
407 · Legal Fees	6,147.58	1,156.00	4,991.58	431.8%
422 · Ice Cream	128.00	28.65	99.35	346.8%
450 · Propane Income - Propane Sales	3,349.32	2,143.25	1,206.07	56.3%
452 · Laundry Income	2,439.50	775.50	1,664.00	214.6%
453 · Ice	112.00	182.00	-70.00	-38.5%
454 · Tower Lease Income	2,722.50	2,722.51	-0.01	0.0%
455 · Soda	488.17	203.40	284.77	140.0%
490 · Other Miscellaneous Income	3,820.09	1,033.62	2,786.47	269.6%
Total Income	398,618.44	387,258.49	11,359.95	2.9%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	58.85	44.69	14.16	31.7%
51050 · Propane Dispenser	2,245.25	5,529.14	-3,283.89	-59.4%
51053 · Ice Cost	178.65	124.50	54.15	43.5%
51055 · Soda Cost	370.08	21.59	348.49	1,614.1%
Total 50000 · Cost of Goods Sold	2,852.83	5,719.92	-2,867.09	-50.1%
Total COGS	2,852.83	5,719.92	-2,867.09	-50.1%
Gross Profit	395,765.61	381,538.57	14,227.04	3.7%
Expense				
500 · Administrative Expense				
504 · Bad Debt Expense	0.00	-18.00	18.00	100.0%
508 · Bank Service Charges	32.02	167.37	-135.35	-80.9%
524 · Licenses and Permits	53.00	311.60	-258.60	-83.0%
528 · Meals	318.47	400.61	-82.14	-20.5%
532 · Mileage	0.00	156.60	-156.60	-100.0%
540 · Office Supplies & Expense	607.30	-50.24	657.54	1,308.8%
544 · Postage and Delivery	509.51	316.25	193.26	61.1%
557 · Special Projects	687.81	0.00	687.81	100.0%
558 · Technology	1,201.42	35.95	1,165.47	3,241.9%
559 · Technology - internet service	2,390.95	1,498.20	892.75	59.6%
565 · Interview/Travel	471.96	1,228.72	-756.76	-61.6%

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Total 500 · Administrative Expense	6,272.44	4,047.06	2,225.38	55.0%
570 · Insurance				
578 · General Liability & Property	31,316.75	10,936.75	20,380.00	186.3%
582 · Workman's Compensation	974.00	1,104.00	-130.00	-11.8%
584 · Umbrella Ins	394.25	394.25	0.00	0.0%
Total 570 · Insurance	32,685.00	12,435.00	20,250.00	162.9%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintenance	3,786.60	10,166.06	-6,379.46	-62.8%
608 · Grounds Expense	8.64	3,350.66	-3,342.02	-99.7%
612 · Pool	0.00	2,500.00	-2,500.00	-100.0%
616 · Recreational, Reservoir	4,393.31	1,319.46	3,073.85	233.0%
619 · Forest Mgmt	11,000.00	0.00	11,000.00	100.0%
620 · Road maintenance	31.98	309.43	-277.45	-89.7%
628 · Water & Sewer Maintenance	23.00	2,706.17	-2,683.17	-99.2%
Total 600 · Maintenance-Facilities	19,243.53	20,351.78	-1,108.25	-5.5%
622 · Electrical/Electric Meters	162.10	0.00	162.10	100.0%
625 · Special Projects	11,300.00	0.00	11,300.00	100.0%
640 · Maintenance-General				
652 · Gasoline & Diesel Fuel	3,670.26	2,268.75	1,401.51	61.8%
658 · Janitorial and Paper Supplies	679.72	1,326.92	-647.20	-48.8%
662 · Kitchen/Clubhouse Supplies	297.71	48.24	249.47	517.1%
666 · Tools	1,563.54	104.08	1,459.46	1,402.3%
672 · Vehicle Repairs	1,522.00	1,226.36	295.64	24.1%
673 · Vehicle Maintenance	19.50	69.00	-49.50	-71.7%
677 · Party-Potty Rental	0.00	0.00	0.00	0.0%
Total 640 · Maintenance-General	7,752.73	5,043.35	2,709.38	53.7%
680 · Payroll Expenses				
682 · Benefits	9,111.51	4,357.86	4,753.65	109.1%
683 · Managers Salary	35,070.60	25,382.10	9,688.50	38.2%
685 · Performance Bonus	3,500.00	2,000.00	1,500.00	75.0%
686 · Payroll Fees	152.75	143.60	9.15	6.4%
687 · Hourly Payroll	18,550.00	10,182.50	8,367.50	82.2%
688 · Payroll Taxes	5,076.31	3,587.31	1,489.00	41.5%
690 · Workcampers expense	2,110.00	3,127.92	-1,017.92	-32.5%
680 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%

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Total 680 · Payroll Expenses	73,571.17	48,781.29	24,789.88	50.8%
700 · Professional Fees				
702 · Accounting	9,937.18	7,127.00	2,810.18	39.4%
703 · Annual Meeting Fees	105.96	0.00	105.96	100.0%
706 · Legal Counsel	14,383.40	3,813.00	10,570.40	277.2%
Total 700 · Professional Fees	24,426.54	10,940.00	13,486.54	123.3%
750 · Utilities				
644 · Satellite TV Service Provider	610.88	749.38	-138.50	-18.5%
676 · Waste Removal	3,585.83	5,114.00	-1,528.17	-29.9%
752 · Electric - common areas	10,761.82	7,429.35	3,332.47	44.9%
754 · Propane	9,993.20	8,859.74	1,133.46	12.8%
755 · Propane Disp.(Use Acct 51050)	0.00	0.00	0.00	0.0%
756 · Telephone	1,704.96	1,966.45	-261.49	-13.3%
Total 750 · Utilities	26,656.69	24,118.92	2,537.77	10.5%
753 · Electric to be Billed	32,165.20	39,483.70	-7,318.50	-18.5%
Total Expense	234,235.40	165,201.10	69,034.30	41.8%
Net Ordinary Income	161,530.21	216,337.47	-54,807.26	-25.3%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	1,950.01	900.00	1,050.01	116.7%
953 · Property Taxes - Members	0.00	464.68	-464.68	-100.0%
Total 900 · Cora Owned Real Estate	1,950.01	1,364.68	585.33	42.9%
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	2,329.25	-2,329.25	-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%

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Total 498 · Dividend Income	0.00	6,540.67	-6,540.67	-100.0%
499 · Interest Income				
499.00 · Int-Ed Jones #3516	0.00	759.42	-759.42	-100.0%
499.01 · Int Income-EJ MMkt #7619	4,311.35	885.38	3,425.97	387.0%
499.05 · Int Income-High Country Bk	2.23	0.01	2.22	22,200.0%
499.08 · Int Income-E Jones #7718	262.18	1,712.56	-1,450.38	-84.7%
499 · Interest Income - Other	15.70	0.00	15.70	100.0%
Total 499 · Interest Income	4,591.46	3,357.37	1,234.09	36.8%
Total 981 · Investment Income	4,591.46	16,198.95	-11,607.49	-71.7%
Total Other Income	6,541.47	17,563.63	-11,022.16	-62.8%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	1,747.40	3,300.10	-1,552.70	-47.1%
870 · Unrealized Gain/Loss	-23,215.23	5,764.58	-28,979.81	-502.7%
800 · Reserve Activity - Other	0.00	10,000.00	-10,000.00	-100.0%
Total 800 · Reserve Activity	-21,467.83	19,064.68	-40,532.51	-212.6%
Total Other Expense	-21,467.83	19,064.68	-40,532.51	-212.6%
Net Other Income	28,009.30	-1,501.05	29,510.35	1,966.0%
Net Income	189,539.51	214,836.42	-25,296.91	-11.8%

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