

9:09 AM

04/26/21

Accrual Basis

CAMPGROUND OF THE ROCKIES
Profit & Loss Prev Year Comparison
September 1, 2020 through April 23, 2021

	Sep 1, '20 - Apr 23, 21	Sep 1, '19 - Apr 23, 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	8,574.58	1,156.00	7,418.58	641.8%
422 · Ice Cream	128.00	28.65	99.35	346.8%
450 · Propane Income - Propane Sales	3,492.01	2,338.13	1,153.88	49.4%
452 · Laundry Income	2,471.50	893.50	1,578.00	176.6%
453 · Ice	112.00	182.00	-70.00	-38.5%
454 · Tower Lease Income	3,176.25	3,176.26	-0.01	0.0%
455 · Soda	501.62	203.40	298.22	146.6%
490 · Other Miscellaneous Income	3,820.09	1,033.62	2,786.47	269.6%
491 · Rebates & Patronge Refunds	2,187.96	0.00	2,187.96	100.0%
Total Income	403,875.29	388,025.12	15,850.17	4.1%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	58.85	44.69	14.16	31.7%
51050 · Propane Dispenser	2,441.23	5,828.45	-3,387.22	-58.1%
51053 · Ice Cost	178.65	124.50	54.15	43.5%
51055 · Soda Cost	419.00	21.59	397.41	1,840.7%
Total 50000 · Cost of Goods Sold	3,097.73	6,019.23	-2,921.50	-48.5%
Total COGS	3,097.73	6,019.23	-2,921.50	-48.5%
Gross Profit	400,777.56	382,005.89	18,771.67	4.9%
Expense				
500 · Administrative Expense				
502 · Advertising	0.00	39.00	-39.00	-100.0%
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	395.44	433.93	-38.49	-8.9%
528 · Meals	318.47	400.61	-82.14	-20.5%
532 · Mileage	0.00	156.60	-156.60	-100.0%
540 · Office Supplies & Expense	691.31	503.54	187.77	37.3%
544 · Postage and Delivery	509.51	304.25	205.26	67.5%
557 · Special Projects	2,338.39	0.00	2,338.39	100.0%
558 · Technology	1,201.42	71.90	1,129.52	1,571.0%

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559 · Technology - internet service	2,733.80	1,498.20	1,235.60	82.5%
565 · Interview/Travel	471.96	1,228.72	-756.76	-61.6%
Total 500 · Administrative Expense	8,692.32	4,786.12	3,906.20	81.6%
570 · Insurance				
578 · General Liability & Property	31,316.75	10,936.75	20,380.00	186.3%
580 · Flood Insurance	2,500.00	4,430.00	-1,930.00	-43.6%
582 · Workman's Compensation	2,468.00	1,656.00	812.00	49.0%
584 · Umbrella Ins	394.25	394.25	0.00	0.0%
Total 570 · Insurance	36,679.00	17,417.00	19,262.00	110.6%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintenance	4,348.70	14,326.17	-9,977.47	-69.7%
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%
600 · Maintenance-Facilities - Other	0.00	323.41	-323.41	-100.0%
Total 600 · Maintenance-Facilities	19,805.63	24,835.30	-5,029.67	-20.3%
622 · Electrical/Electric Meters	162.10	0.00	162.10	100.0%
625 · Special Projects	11,300.00	407.51	10,892.49	2,672.9%
640 · Maintenance-General				
652 · Gasoline & Diesel Fuel	3,670.26	2,268.75	1,401.51	61.8%
658 · Janitorial and Paper Supplies	1,440.98	820.22	620.76	75.7%
662 · Kitchen/Clubhouse Supplies	313.69	48.24	265.45	550.3%
666 · Tools	1,653.53	746.51	907.02	121.5%
672 · Vehicle Repairs	2,520.84	1,245.82	1,275.02	102.3%
673 · Vehicle Maintenance	201.50	69.00	132.50	192.0%
677 · Porty-Potty Rental	0.00	0.00	0.00	0.0%
Total 640 · Maintenance-General	9,800.80	5,198.54	4,602.26	88.5%
680 · Payroll Expenses				
682 · Benefits	11,753.21	6,029.93	5,723.28	94.9%
683 · Managers Salary	40,119.92	30,048.78	10,071.14	33.5%
685 · Performance Bonus	4,250.00	2,000.00	2,250.00	112.5%
686 · Payroll Fees	177.50	165.35	12.15	7.4%
687 · Hourly Payroll	19,070.00	12,920.00	6,150.00	47.6%

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688 · Payroll Taxes	5,666.62	4,353.25	1,313.37	30.2%
690 · Workcampers expense	2,219.99	3,815.42	-1,595.43	-41.8%
680 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 680 · Payroll Expenses	83,257.24	59,332.73	23,924.51	40.3%
700 · Professional Fees				
702 · Accounting	10,425.93	8,783.25	1,642.68	18.7%
703 · Annual Meeting Fees	105.96	0.00	105.96	100.0%
706 · Legal Counsel	16,613.40	3,813.00	12,800.40	335.7%
Total 700 · Professional Fees	27,145.29	12,596.25	14,549.04	115.5%
750 · Utilities				
644 · Satellite TV Service Provider	1,027.30	941.34	85.96	9.1%
676 · Waste Removal	3,910.83	5,374.00	-1,463.17	-27.2%
752 · Electric - common areas	12,151.92	3,962.85	8,189.07	206.7%
754 · Propane	11,552.72	10,731.34	821.38	7.7%
755 · Propane Disp.(Use Acct 51050)	0.00	0.00	0.00	0.0%
756 · Telephone	2,000.42	2,789.41	-788.99	-28.3%
Total 750 · Utilities	30,643.19	23,798.94	6,844.25	28.8%
753 · Electric to be Billed	35,246.21	43,043.90	-7,797.69	-18.1%
Total Expense	262,731.78	191,416.29	71,315.49	37.3%
Net Ordinary Income	138,045.78	190,589.60	-52,543.82	-27.6%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	2,400.01	950.00	1,450.01	152.6%
953 · Property Taxes - Members	0.00	464.68	-464.68	-100.0%
Total 900 · Cora Owned Real Estate	2,400.01	1,414.68	985.33	69.7%
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%

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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	6,540.67	-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	1,951.76	2,359.59	120.9%
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	2,434.52	-2,172.34	-89.2%
499 · Interest Income - Other	15.70	0.00	15.70	100.0%
Total 499 · Interest Income	4,591.46	5,145.71	-554.25	-10.8%
Total 981 · Investment Income	4,591.46	17,987.29	-13,395.83	-74.5%
Total Other Income	6,991.47	19,401.97	-12,410.50	-64.0%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	1,747.40	4,024.21	-2,276.81	-56.6%
870 · Unrealized Gain/Loss	-23,215.23	58,257.35	-81,472.58	-139.9%
800 · Reserve Activity - Other	0.00	10,000.00	-10,000.00	-100.0%
Total 800 · Reserve Activity	-21,467.83	72,281.56	-93,749.39	-129.7%
Total Other Expense	-21,467.83	72,281.56	-93,749.39	-129.7%
Net Other Income	28,459.30	-52,879.59	81,338.89	153.8%
Net Income	166,505.08	137,710.01	28,795.07	20.9%

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