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09/04/20

Accrual Basis

CAMPGROUND OF THE ROCKIES

Profit & Loss Prev Year Comparison

September 2019 through August 2020

	Sep '19 - Aug 20	Sep '18 - Aug 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
400 • Assessment Fees	377,477.70	318,507.83	58,969.87	18.5%
401 • Late Fees	1,780.00	3,795.00	-2,015.00	-53.1%
402 • Interest Charged	0.00	3,022.92	-3,022.92	-100.0%
405 • Administrative Fees	159.60	54.40	105.20	193.4%
407 • Legal Fees	1,156.00	3,978.71	-2,822.71	-71.0%
422 • Ice Cream	368.65	515.50	-146.85	-28.5%
450 • Propane Income	6,542.17	5,117.85	1,424.32	27.8%
452 • Laundry Income	2,158.75	3,942.28	-1,783.53	-45.2%
453 • Ice	960.00	1,180.50	-220.50	-18.7%
454 • Tower Lease Income	4,991.28	5,445.00	-453.72	-8.3%
455 • Soda	795.30	136.05	659.25	484.6%
490 • Other Miscellaneous Income	2,593.79	2,342.37	251.42	10.7%
492 • Website Income	0.00	250.00	-250.00	-100.0%
Total Income	398,983.24	348,288.41	50,694.83	14.6%
Cost of Goods Sold				
50000 • Cost of Goods Sold				
51022 • Ice Cream Cost	219.43	345.44	-126.01	-36.5%
51050 • Propane Dispenser (Bottles)	9,507.20	10,962.20	-1,455.00	-13.3%
51053 • Ice Cost	124.50	564.24	-439.74	-77.9%
51055 • Soda Cost	426.78	93.17	333.61	358.1%
51059 • Other Merchandise	64.72	0.00	64.72	100.0%
Total 50000 • Cost of Goods Sold	10,342.63	11,965.05	-1,622.42	-13.6%
Total COGS	10,342.63	11,965.05	-1,622.42	-13.6%
Gross Profit	388,640.61	336,323.36	52,317.25	15.6%
Expense				
500 • Administrative Expense				
502 • Advertising	39.00	0.00	39.00	100.0%
504 • Bad Debt Expense	-18.00	40.53	-58.53	-144.4%
508 • Bank Service Charges	159.34	4.37	154.97	3,546.2%
516 • Dues, Subscriptions, Education	100.00	971.61	-871.61	-89.7%
524 • Licenses and Permits	508.93	488.74	20.19	4.1%
528 • Meals	466.71	392.61	74.10	18.9%
532 • Mileage	156.60	0.00	156.60	100.0%
540 • Office Supplies & Expense	3,214.31	6,448.94	-3,234.63	-50.2%
544 • Postage and Delivery	869.19	959.55	-90.36	-9.4%
548 • Printing and Reproduction	0.00	11.78	-11.78	-100.0%
557 • Special Projects	0.00	512.18	-512.18	-100.0%
558 • Technology	3,375.86	2,615.01	760.85	29.1%
559 • Technology - Internet service	2,736.45	1,132.38	1,604.07	141.7%
560 • Website Expense	705.00	680.00	25.00	3.7%
565 • Interview/Travel	1,228.72	0.00	1,228.72	100.0%
Total 500 • Administrative Expense	13,542.11	14,257.70	-715.59	-5.0%
570 • Insurance				
574 • Director's Liability	1,600.00	458.00	1,142.00	249.3%
578 • General Liability & Property	16,506.50	32,908.64	-16,402.14	-49.8%
580 • Flood Insurance	4,430.00	0.00	4,430.00	100.0%
582 • Workman's Compensation	2,133.00	3,421.00	-1,288.00	-37.7%
584 • Umbrella Ins	788.50	0.00	788.50	100.0%
570 • Insurance - Other	0.00	1,537.56	-1,537.56	-100.0%
Total 570 • Insurance	25,458.00	38,325.20	-12,867.20	-33.6%
600 • Maintenance-Facilities				
604 • Building Repairs & Maintenance	21,438.67	5,319.13	16,119.54	303.1%
608 • Grounds Expense	3,610.65	6,414.41	-2,803.76	-43.7%
612 • Pool	5,056.95	69.66	4,987.29	7,159.5%
616 • Recreational, Reservoir	1,319.46	1,732.64	-413.18	-23.9%
620 • Road maintenance	309.43	6,457.05	-6,147.62	-95.2%
628 • Water & Sewer Maintenance	3,863.69	16,018.07	-12,154.38	-75.9%
600 • Maintenance-Facilities - Other	323.41	0.00	323.41	100.0%
Total 600 • Maintenance-Facilities	35,922.26	36,010.96	-88.70	-0.3%
625 • Special Projects	407.51	313.90	93.61	29.8%
640 • Maintenance-General				
652 • Gas	4,754.80	5,996.23	-1,241.43	-20.7%
658 • Janitorial and Paper Supplies	2,639.93	2,537.02	102.91	4.1%
662 • Kitchen/Clubhouse Supplies	133.52	1,099.93	-966.41	-87.9%
666 • Tools	2,747.29	541.46	2,205.83	407.4%
672 • Vehicle Repairs	2,393.11	4,614.01	-2,220.90	-48.1%
673 • Vehicle Maintenance	69.00	69.77	-0.77	-1.1%
677 • Porty-Potty Rental	0.00	725.50	-725.50	-100.0%
640 • Maintenance-General - Other	27.22	159.75	-132.53	-83.0%
Total 640 • Maintenance-General	12,764.87	15,743.67	-2,978.80	-18.9%

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680 · Payroll Expenses				
682 · Benefits	12,718.21	8,077.88	4,640.33	57.4%
683 · Managers Salary	48,715.50	46,388.32	2,327.18	5.0%
684 · Other Salaries	0.00	32,111.90	-32,111.90	-100.0%
685 · Performance Bonus	2,000.00	7,500.00	-5,500.00	-73.3%
686 · Payroll Fees	309.60	267.00	42.60	16.0%
687 · Hourly Payroll	27,250.50	0.00	27,250.50	100.0%
688 · Payroll Taxes	7,465.08	7,814.99	-349.91	-4.5%
690 · Workcampers expense	4,683.83	601.07	4,082.76	679.3%
680 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 680 · Payroll Expenses	103,142.72	102,761.16	381.56	0.4%
700 · Professional Fees				
702 · Accounting	12,148.70	11,989.79	158.91	1.3%
706 · Legal Counsel	5,586.35	11,375.70	-5,789.35	-50.9%
700 · Professional Fees - Other	0.00	660.00	-660.00	-100.0%
Total 700 · Professional Fees	17,735.05	24,025.49	-6,290.44	-26.2%
750 · Utilities				
644 · Satellite TV Service Provider	1,333.76	1,926.33	-592.57	-30.8%
676 · Waste Removal	15,264.00	9,535.75	5,728.25	60.1%
752 · Electric - common areas	9,920.39	9,621.21	299.18	3.1%
754 · Propane	17,553.65	17,687.62	-133.97	-0.8%
755 · Propane Disp.(Use Acct 51050)	0.00	0.00	0.00	0.0%
756 · Telephone	3,864.89	4,992.97	-1,128.08	-22.6%
750 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 750 · Utilities	47,936.69	43,763.88	4,172.81	9.5%
753 · Electric to be Billed	69,108.42	0.00	69,108.42	100.0%
Total Expense	326,017.63	275,201.96	50,815.67	18.5%
Net Ordinary Income	62,622.98	61,121.40	1,501.58	2.5%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	2,040.00	1,650.00	390.00	23.6%
953 · Property Taxes - Members	464.68	-925.29	1,389.97	150.2%
Total 900 · Cora Owned Real Estate	2,504.68	724.71	1,779.97	245.6%
981 · Investment Income				
497 · Capital Gain Distributions				
497.1 · Cap Gain Distr-Ed Jones #..3516	6,300.91	8,352.75	-2,051.84	-24.6%
Total 497 · Capital Gain Distributions	6,300.91	8,352.75	-2,051.84	-24.6%
498 · Dividend Income				
498.1 · Qual DIV-E Jones #3516	2,329.25	2,462.79	-133.54	-5.4%
498.11 · Partially Qual Dividends	0.00	339.45	-339.45	-100.0%
498.12 · Non-Qual Dividends	306.82	315.13	-8.21	-2.6%
498.2 · Tax-Free DIV; EJ 3516	2,004.71	6,795.96	-4,791.25	-70.5%
498.4 · Capital Gain Distributions	1,899.79	0.00	1,899.79	100.0%
Total 498 · Dividend Income	6,540.67	9,913.33	-3,372.66	-34.0%
499 · Interest Income				
499.00 · Int-Ed Jones #3516	759.42	0.47	758.95	161,478.7%
499.01 · Int Income-EJ MMkt #7619	5,004.08	0.00	5,004.08	100.0%
499.05 · Int Income-High Country Bk	0.01	0.06	-0.05	-83.3%
499.08 · Int Income-E Jones #7718	2,700.54	2,501.95	198.59	7.9%
Total 499 · Interest Income	8,464.05	2,502.48	5,961.57	238.2%
Total 981 · Investment Income	21,305.63	20,768.56	537.07	2.6%
Total Other Income	23,810.31	21,493.27	2,317.04	10.8%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	6,734.76	6,116.75	618.01	10.1%
870 · Unrealized Gain/Loss	-5,759.60	-8,067.61	2,308.01	28.6%
800 · Reserve Activity - Other	10,000.00	0.00	10,000.00	100.0%
Total 800 · Reserve Activity	10,975.16	-1,950.86	12,926.02	662.6%
815 · Pool Repair Expenses	91,500.00	0.00	91,500.00	100.0%
970 · Depreciation - Tax Basis	0.00	31,243.00	-31,243.00	-100.0%
Total Other Expense	102,475.16	29,292.14	73,183.02	249.8%
Net Other Income	-78,664.85	-7,798.87	-70,865.98	-908.7%
Net Income	-16,041.87	53,322.53	-69,364.40	-130.1%

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