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02/14/21

Accrual Basis

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

	Sep 1, '20 - Feb 14, 21	Sep 1, '19 - Feb 14, 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	1,799.77	-540.77	-30.1%
402 · Interest Charged	0.00	0.00	0.00	0.0%
405 · Administrative Fees	1.80	2.50	-0.70	-28.0%
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	3,161.32	1,972.53	1,188.79	60.3%
452 · Laundry Income	2,375.00	716.00	1,659.00	231.7%
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	455.52	203.40	252.12	124.0%
490 · Other Miscellaneous Income	3,820.09	1,033.62	2,786.47	269.6%
Total Income	398,333.29	386,992.97	11,340.32	2.9%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	58.85	0.00	58.85	100.0%
51050 · Propane Dispenser	2,136.37	5,529.14	-3,392.77	-61.4%
51053 · Ice Cost	0.00	124.50	-124.50	-100.0%
51055 · Soda Cost	359.08	0.00	359.08	100.0%
Total 50000 · Cost of Goods Sold	2,554.30	5,653.64	-3,099.34	-54.8%
Total COGS	2,554.30	5,653.64	-3,099.34	-54.8%
Gross Profit	395,778.99	381,339.33	14,439.66	3.8%
Expense				
500 · Administrative Expense				
504 · Bad Debt Expense	0.00	-18.00	18.00	100.0%
508 · Bank Service Charges	32.02	67.37	-35.35	-52.5%
524 · Licenses and Permits	53.00	16.00	37.00	231.3%
528 · Meals	318.47	313.49	4.98	1.6%
532 · Mileage	0.00	156.60	-156.60	-100.0%
540 · Office Supplies & Expense	480.63	-64.91	545.54	840.5%
544 · Postage and Delivery	509.51	301.25	208.26	69.1%
558 · Technology	1,201.42	35.95	1,165.47	3,241.9%
559 · Technology - internet service	2,048.10	1,498.20	549.90	36.7%
565 · Interview/Travel	471.96	0.00	471.96	100.0%
Total 500 · Administrative Expense	5,115.11	2,305.95	2,809.16	121.8%
570 · Insurance				
578 · General Liability & Property	31,316.75	5,667.00	25,649.75	452.6%
582 · Workman's Compensation	478.00	1,104.00	-626.00	-56.7%
584 · Umbrella Ins	394.25	0.00	394.25	100.0%
Total 570 · Insurance	32,189.00	6,771.00	25,418.00	375.4%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintenance	3,282.89	9,521.25	-6,238.36	-65.5%
608 · Grounds Expense	8.64	3,350.66	-3,342.02	-99.7%
616 · Recreational, Reservoir	4,393.31	1,319.46	3,073.85	233.0%
620 · Road maintenance	31.98	309.43	-277.45	-89.7%
628 · Water & Sewer Maintenance	23.00	2,495.04	-2,472.04	-99.1%
Total 600 · Maintenance-Facilities	7,739.82	16,995.84	-9,256.02	-54.5%
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	570.46	638.64	-68.18	-10.7%
662 · Kitchen/Clubhouse Supplies	238.87	42.99	195.88	455.6%
666 · Tools	1,473.55	85.19	1,388.36	1,629.7%
672 · Vehicle Repairs	636.71	984.56	-347.85	-35.3%
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	6,589.85	4,089.13	2,500.72	61.2%
680 · Payroll Expenses				
682 · Benefits	7,746.41	4,357.86	3,388.55	77.8%
683 · Managers Salary	30,021.28	24,182.10	5,839.18	24.2%
685 · Performance Bonus	3,500.00	2,000.00	1,500.00	75.0%
686 · Payroll Fees	134.50	123.60	10.90	8.8%
687 · Hourly Payroll	17,744.00	5,657.50	12,086.50	213.6%
688 · Payroll Taxes	4,528.84	3,052.01	1,476.83	48.4%
690 · Workcampers expense	2,010.00	2,947.98	-937.98	-31.8%
680 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 680 · Payroll Expenses	65,685.03	42,321.05	23,363.98	55.2%
700 · Professional Fees				
702 · Accounting	9,612.18	5,385.00	4,227.18	78.5%
703 · Annual Meeting Fees	105.96	0.00	105.96	100.0%
706 · Legal Counsel	14,383.40	2,428.00	11,955.40	492.4%

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Total 700 · Professional Fees	24,101.54	7,813.00	16,288.54	208.5%
750 · Utilities				
644 · Satellite TV Service Provider	509.90	653.40	-143.50	-22.0%
676 · Waste Removal	2,990.00	5,114.00	-2,124.00	-41.5%
752 · Electric - common areas	9,069.35	6,171.87	2,897.48	47.0%
754 · Propane	8,484.15	8,859.74	-375.59	-4.2%
755 · Propane Disp.(Use Acct 51050)	0.00	0.00	0.00	0.0%
756 · Telephone	1,409.81	1,481.36	-71.55	-4.8%
Total 750 · Utilities	22,463.21	22,280.37	182.84	0.8%
753 · Electric to be Billed	28,325.86	35,112.90	-6,787.04	-19.3%
Total Expense	203,671.52	137,689.24	65,982.28	47.9%
Net Ordinary Income	192,107.47	243,650.09	-51,542.62	-21.2%
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 #..3516	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%
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	0.02	4,311.33	21,556,650.0%
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	1,581.15	-1,318.97	-83.4%
499 · Interest Income - Other	15.70	0.00	15.70	100.0%
Total 499 · Interest Income	4,591.46	2,340.60	2,250.86	96.2%
Total 981 · Investment Income	4,591.46	15,182.18	-10,590.72	-69.8%
Total Other Income	6,541.47	16,546.86	-10,005.39	-60.5%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	1,747.40	2,526.06	-778.66	-30.8%
870 · Unrealized Gain/Loss	-23,215.23	-9,299.93	-13,915.30	-149.6%
800 · Reserve Activity - Other	0.00	10,000.00	-10,000.00	-100.0%
Total 800 · Reserve Activity	-21,467.83	3,226.13	-24,693.96	-765.4%
Total Other Expense	-21,467.83	3,226.13	-24,693.96	-765.4%
Net Other Income	28,009.30	13,320.73	14,688.57	110.3%
Net Income	220,116.77	256,970.82	-36,854.05	-14.3%

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