CAMPGROUND OF THE ROCKIES
Profit & Loss Prev Year Comparison
September 1, 2020 through May 19, 2021

	Sep 1, '20 - May 19, 21	Sep 1, '19 - May 19, 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	131.00	28.65	102.35	357.2%
450 · Propane Income - Propane Sales	3,808.01	2,663.51	1,144.50	43.0%
452 · Laundry Income	2,641.50	938.75	1,702.75	181.4%
453 · Ice	112.00	182.00	-70.00	-38.5%
454 · Tower Lease Income	3,630.00	3,176.26	453.74	14.3%
455 · Soda	543.22	203.40	339.82	167.1%
490 · Other Miscellaneous Income	3,827.09	2,113.99	1,713.10	81.0%
491 · Rebates & Patronge Refunds	2,187.96	0.00	2,187.96	100.0%
492 · Website Income	50.00	0.00	50.00	100.0%
Total Income	404,916.64	389,476.12	15,440.52	4.0%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	58.85	44.69	14.16	31.7%
51050 · Propane Dispenser	2,587.42	5,988.13	-3,400.71	-56.8%
51053 · Ice Cost	178.65	124.50	54.15	43.5%
51055 · Soda Cost	516.71	21.59	495.12	2,293.3%
Total 50000 · Cost of Goods Sold	3,341.63	6,178.91	-2,837.28	-45.9%
Total COGS	3,341.63	6,178.91	-2,837.28	-45.9%
Gross Profit	401,575.01	383,297.21	18,277.80	4.8%
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%
516 · Dues, Subscriptions, Education	84.00	0.00	84.00	100.0%
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	1,081.66	173.87	907.79	522.1%
544 · Postage and Delivery	509.51	304.25	205.26	67.5%
557 · Special Projects	3,159.40	0.00	3,159.40	100.0%
558 · Technology	1,237.37	379.90	857.47	225.7%
559 · Technology - internet service	3,076.65	1,747.90	1,328.75	76.0%
565 · Interview/Travel	471.96	1,228.72	-756.76	-61.6%
Total 500 · Administrative Expense	10,366.48	5,014.15	5,352.33	106.7%
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	2,133.00	335.00	15.7%
584 · Umbrella Ins	394.25	394.25	0.00	0.0%
Total 570 · Insurance	36,679.00	17,894.00	18,785.00	105.0%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintenance	5,045.41	15,051.13	-10,005.72	-66.5%
608 · Grounds Expense	303.16	3,605.66	-3,302.50	-91.6%
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	46.00	3,458.56	-3,412.56	-98.7%
600 · Maintenance-Facilities - Other	0.00	323.41	-323.41	-100.0%
Total 600 · Maintenance-Facilities	20,819.86	26,567.65	-5,747.79	-21.6%
622 · Electrical/Electric Meters	162.10	0.00	162.10	100.0%
625 · Special Projects	21,500.00	407.51	21,092.49	5,175.9%
640 · Maintenance-General				
652 · Gasoline & Diesel Fuel	5,275.64	2,268.75	3,006.89	132.5%
658 · Janitorial and Paper Supplies	2,435.33	1,505.21	930.12	61.8%
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	1,587.70	1,245.82	341.88	27.4%
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	11,467.39	5,883.53	5,583.86	94.9%
680 · Payroll Expenses				
682 · Benefits	13,118.31	7,702.00	5,416.31	70.3%
683 · Managers Salary	45,410.86	34,715.46	10,695.40	30.8%
685 · Performance Bonus	4,250.00	2,000.00	2,250.00	112.5%
686 · Payroll Fees	194.00	185.35	8.65	4.7%
687 · Hourly Payroll	19,512.00	13,411.50	6,100.50	45.5%
688 · Payroll Taxes	6,178.30	4,835.51	1,342.79	27.8%
690 · Workcampers expense	2,299.99	3,975.87	-1,675.88	-42.2%

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680 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 680 · Payroll Expenses	90,963.46	66,825.69	24,137.77	36.1%
700 · Professional Fees				
702 · Accounting	10,425.93	9,508.25	917.68	9.7%
703 · Annual Meeting Fees	105.96	0.00	105.96	100.0%
706 · Legal Counsel	17,565.90	3,813.00	13,752.90	360.7%
Total 700 · Professional Fees	28,097.79	13,321.25	14,776.54	110.9%
750 · Utilities				
644 · Satellite TV Service Provider	1,027.30	941.34	85.96	9.1%
676 · Waste Removal	4,835.83	5,634.00	-798.17	-14.2%
752 · Electric - common areas	13,780.14	5,235.20	8,544.94	163.2%
754 · Propane	12,049.83	11,601.31	448.52	3.9%
755 · Propane Disp.(Use Acct 51050)	0.00	0.00	0.00	0.0%
756 · Telephone	2,297.60	3,046.06	-748.46	-24.6%
Total 750 · Utilities	33,990.70	26,457.91	7,532.79	28.5%
753 · Electric to be Billed	39,420.29	47,818.57	-8,398.28	-17.6%
Total Expense	293,467.07	210,190.26	83,276.81	39.6%
Net Ordinary Income	108,107.94	173,106.95	-64,999.01	-37.6%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	2,900.01	1,050.00	1,850.01	176.2%
953 · Property Taxes - Members	0.00	464.68	-464.68	-100.0%
Total 900 · Cora Owned Real Estate	2,900.01	1,514.68	1,385.33	91.5%
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	3,286.32	1,025.03	31.2%
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	2,504.46	-2,242.28	-89.5%
499 · Interest Income - Other	15.70	0.00	15.70	100.0%
Total 499 · Interest Income	4,591.46	6,550.21	-1,958.75	-29.9%
Total 981 · Investment Income	4,591.46	19,391.79	-14,800.33	-76.3%
Total Other Income	7,491.47	20,906.47	-13,415.00	-64.2%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	1,747.40	4,728.30	-2,980.90	-63.0%
870 · Unrealized Gain/Loss	-23,215.23	44,723.99	-67,939.22	-151.9%
800 · Reserve Activity - Other	0.00	10,000.00	-10,000.00	-100.0%
Total 800 · Reserve Activity	-21,467.83	59,452.29	-80,920.12	-136.1%
Total Other Expense	-21,467.83	59,452.29	-80,920.12	-136.1%
Net Other Income	28,959.30	-38,545.82	67,505.12	175.1%
Net Income	**137,067.24**	**134,561.13**	**2,506.11**	**1.9%**