

11:03 PM

08/18/21

Accrual Basis

**CAMPGROUND OF THE ROCKIES**  
**Profit & Loss Prev Year Comparison**  
**September 1, 2020 through August 13, 2021**

|                                         | Sep 1, '20 - Aug 13, 21 | Sep 1, '19 - Aug 13, 20 | \$ Change        | % Change      |
|-----------------------------------------|-------------------------|-------------------------|------------------|---------------|
| <b>Ordinary Income/Expense</b>          |                         |                         |                  |               |
| <b>Income</b>                           |                         |                         |                  |               |
| 400 · Assessment Fees                   | 378,790.48              | 377,175.99              | 1,614.49         | 0.4%          |
| 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                    | 158.70                  | -156.90          | -98.9%        |
| 407 · Legal Fees                        | 14,426.48               | 1,156.00                | 13,270.48        | 1,148.0%      |
| 422 · Ice Cream                         | 576.00                  | 328.65                  | 247.35           | 75.3%         |
| 450 · Propane Income - Propane Sales    | 6,586.01                | 5,928.17                | 657.84           | 11.1%         |
| 452 · Laundry Income                    | 4,624.50                | 2,088.75                | 2,535.75         | 121.4%        |
| 453 · Ice                               | 848.00                  | 868.00                  | -20.00           | -2.3%         |
| 454 · Tower Lease Income                | 4,991.25                | 5,445.03                | -453.78          | -8.3%         |
| 455 · Soda                              | 844.42                  | 721.80                  | 122.62           | 17.0%         |
| 490 · Other Miscellaneous Income        | 4,101.69                | 2,479.62                | 1,622.07         | 65.4%         |
| 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%        |
| <b>Total Income</b>                     | <b>419,287.59</b>       | <b>398,185.48</b>       | <b>21,102.11</b> | <b>5.3%</b>   |
| <b>Cost of Goods Sold</b>               |                         |                         |                  |               |
| 50000 · Cost of Goods Sold              |                         |                         |                  |               |
| 51022 · Ice Cream Cost                  | 293.59                  | 335.33                  | -41.74           | -12.5%        |
| 51050 · Propane Dispenser               | 5,121.22                | 8,931.61                | -3,810.39        | -42.7%        |
| 51053 · Ice Cost                        | 626.65                  | 124.50                  | 502.15           | 403.3%        |
| 51055 · Soda Cost                       | 699.40                  | 426.78                  | 272.62           | 63.9%         |
| 51059 · Other Merchandise               | 0.00                    | 64.72                   | -64.72           | -100.0%       |
| <b>Total 50000 · Cost of Goods Sold</b> | <b>6,740.86</b>         | <b>9,882.94</b>         | <b>-3,142.08</b> | <b>-31.8%</b> |
| <b>Total COGS</b>                       | <b>6,740.86</b>         | <b>9,882.94</b>         | <b>-3,142.08</b> | <b>-31.8%</b> |
| <b>Gross Profit</b>                     | <b>412,546.73</b>       | <b>388,302.54</b>       | <b>24,244.19</b> | <b>6.2%</b>   |
| <b>Expense</b>                          |                         |                         |                  |               |
| 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              | 88.02                   | 184.37                  | -96.35           | -52.3%        |
| 516 · Dues, Subscriptions, Education    | 184.00                  | 100.00                  | 84.00            | 84.0%         |
| 524 · Licenses and Permits              | 550.47                  | 508.93                  | 41.54            | 8.2%          |
| 528 · Meals                             | 318.47                  | 505.51                  | -187.04          | -37.0%        |
| 532 · Mileage                           | 0.00                    | 156.60                  | -156.60          | -100.0%       |
| 540 · Office Supplies & Expense         | 4,870.37                | 3,289.75                | 1,580.62         | 48.1%         |
| 544 · Postage and Delivery              | 1,159.51                | 869.19                  | 290.32           | 33.4%         |
| 557 · Special Projects                  | 3,159.40                | 0.00                    | 3,159.40         | 100.0%        |
| 558 · Technology                        | 3,714.95                | 3,251.08                | 463.87           | 14.3%         |
| 559 · Technology - internet service     | 4,105.20                | 2,596.45                | 1,508.75         | 58.1%         |
| 560 · Website Expense                   | 725.00                  | 705.00                  | 20.00            | 2.8%          |

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|                                           | Sep 1, '20 - Aug 13, 21 | Sep 1, '19 - Aug 13, 20 | \$ Change        | % Change     |
|-------------------------------------------|-------------------------|-------------------------|------------------|--------------|
| 565 · Interview/Travel                    | 471.96                  | 1,228.72                | -756.76          | -61.6%       |
| <b>Total 500 · Administrative Expense</b> | <b>19,347.35</b>        | <b>13,416.60</b>        | <b>5,930.75</b>  | <b>44.2%</b> |
| <b>570 · Insurance</b>                    |                         |                         |                  |              |
| 574 · Director's Liability                | 0.00                    | 2,058.00                | -2,058.00        | -100.0%      |
| 578 · General Liability & Property        | 31,619.75               | 16,506.50               | 15,113.25        | 91.6%        |
| 580 · Flood Insurance                     | 2,500.00                | 4,430.00                | -1,930.00        | -43.6%       |
| 582 · Workman's Compensation              | 2,963.00                | 2,133.00                | 830.00           | 38.9%        |
| 584 · Umbrella Ins                        | 394.25                  | 788.50                  | -394.25          | -50.0%       |
| <b>Total 570 · Insurance</b>              | <b>37,477.00</b>        | <b>25,916.00</b>        | <b>11,561.00</b> | <b>44.6%</b> |
| <b>600 · Maintenance-Facilities</b>       |                         |                         |                  |              |
| 604 · Building Repairs & Maintenance      | 6,643.83                | 18,211.18               | -11,567.35       | -63.5%       |
| 608 · Grounds Expense                     | 3,925.88                | 3,610.65                | 315.23           | 8.7%         |
| 612 · Pool                                | 496.02                  | 5,136.79                | -4,640.77        | -90.3%       |
| 616 · Recreational, Reservoir             | 4,393.31                | 1,319.46                | 3,073.85         | 233.0%       |
| 619 · Forest Mgmt                         | 22,000.00               | 0.00                    | 22,000.00        | 100.0%       |
| 620 · Road maintenance                    | 16,429.74               | 309.43                  | 16,120.31        | 5,209.7%     |
| 628 · Water & Sewer Maintenance           | 922.76                  | 3,886.69                | -2,963.93        | -76.3%       |
| 600 · Maintenance-Facilities - Other      | 0.00                    | 323.41                  | -323.41          | -100.0%      |
| <b>Total 600 · Maintenance-Facilities</b> | <b>54,811.54</b>        | <b>32,797.61</b>        | <b>22,013.93</b> | <b>67.1%</b> |
| 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%     |
| <b>640 · Maintenance-General</b>          |                         |                         |                  |              |
| 652 · Gasoline & Diesel Fuel              | 7,090.76                | 3,189.77                | 3,900.99         | 122.3%       |
| 658 · Janitorial and Paper Supplies       | 3,553.22                | 2,735.76                | 817.46           | 29.9%        |
| 662 · Kitchen/Clubhouse Supplies          | 572.26                  | 133.52                  | 438.74           | 328.6%       |
| 666 · Tools                               | 2,098.31                | 2,747.29                | -648.98          | -23.6%       |
| 672 · Vehicle Repairs                     | 2,235.44                | 2,393.11                | -157.67          | -6.6%        |
| 673 · Vehicle Maintenance                 | 244.74                  | 69.00                   | 175.74           | 254.7%       |
| 677 · Porty-Potty Rental                  | 0.00                    | 0.00                    | 0.00             | 0.0%         |
| 640 · Maintenance-General - Other         | 0.00                    | 27.22                   | -27.22           | -100.0%      |
| <b>Total 640 · Maintenance-General</b>    | <b>15,794.73</b>        | <b>11,295.67</b>        | <b>4,499.06</b>  | <b>39.8%</b> |
| <b>680 · Payroll Expenses</b>             |                         |                         |                  |              |
| 682 · Benefits                            | 17,213.61               | 11,046.14               | 6,167.47         | 55.8%        |
| 683 · Managers Salary                     | 63,784.00               | 46,982.16               | 16,801.84        | 35.8%        |
| 685 · Performance Bonus                   | 4,250.00                | 2,000.00                | 2,250.00         | 112.5%       |
| 686 · Payroll Fees                        | 267.50                  | 289.10                  | -21.60           | -7.5%        |
| 687 · Hourly Payroll                      | 23,318.48               | 23,944.50               | -626.02          | -2.6%        |
| 688 · Payroll Taxes                       | 8,135.76                | 6,973.94                | 1,161.82         | 16.7%        |
| 690 · Workcampers expense                 | 3,099.96                | 4,359.83                | -1,259.87        | -28.9%       |
| 680 · Payroll Expenses - Other            | 0.00                    | 0.00                    | 0.00             | 0.0%         |

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| <b>Total 680 · Payroll Expenses</b>           | 120,069.31              | 95,595.67               | 24,473.64  | 25.6%      |
| <b>700 · Professional Fees</b>                |                         |                         |            |            |
| 702 · Accounting                              | 13,219.68               | 12,148.70               | 1,070.98   | 8.8%       |
| 703 · Annual Meeting Fees                     | 105.96                  | 0.00                    | 105.96     | 100.0%     |
| 706 · Legal Counsel                           | 18,468.90               | 4,569.00                | 13,899.90  | 304.2%     |
| <b>Total 700 · Professional Fees</b>          | 31,794.54               | 16,717.70               | 15,076.84  | 90.2%      |
| <b>750 · Utilities</b>                        |                         |                         |            |            |
| 644 · Satellite TV Service Provider           | 1,253.00                | 1,229.28                | 23.72      | 1.9%       |
| 676 · Waste Removal                           | 10,685.83               | 15,264.00               | -4,578.17  | -30.0%     |
| 752 · Electric - common areas                 | 19,393.20               | 9,920.39                | 9,472.81   | 95.5%      |
| 754 · Propane                                 | 18,989.48               | 17,553.65               | 1,435.83   | 8.2%       |
| 755 · Propane Disp.( Use Acct 51050)          | 0.00                    | 0.00                    | 0.00       | 0.0%       |
| 756 · Telephone                               | 3,190.28                | 3,587.26                | -396.98    | -11.1%     |
| <b>Total 750 · Utilities</b>                  | 53,511.79               | 47,554.58               | 5,957.21   | 12.5%      |
| <b>753 · Electric to be Billed</b>            | 62,231.44               | 69,108.42               | -6,876.98  | -10.0%     |
| <b>Total Expense</b>                          | 416,699.80              | 312,809.76              | 103,890.04 | 33.2%      |
| <b>Net Ordinary Income</b>                    | -4,153.07               | 75,492.78               | -79,645.85 | -105.5%    |
| <b>Other Income/Expense</b>                   |                         |                         |            |            |
| <b>Other Income</b>                           |                         |                         |            |            |
| <b>900 · Cora Owned Real Estate</b>           |                         |                         |            |            |
| 924 · Transfer Fees - real estate             | 5,200.01                | 1,750.00                | 3,450.01   | 197.1%     |
| 953 · Property Taxes - Members                | 0.00                    | 464.68                  | -464.68    | -100.0%    |
| <b>Total 900 · Cora Owned Real Estate</b>     | 5,200.01                | 2,214.68                | 2,985.33   | 134.8%     |
| <b>981 · Investment Income</b>                |                         |                         |            |            |
| <b>497 · Capital Gain Distributions</b>       |                         |                         |            |            |
| 497.1 · Cap Gain Distr-Ed Jones #..3516       | 0.00                    | 6,300.91                | -6,300.91  | -100.0%    |
| <b>Total 497 · Capital Gain Distributions</b> | 0.00                    | 6,300.91                | -6,300.91  | -100.0%    |
| <b>498 · Dividend Income</b>                  |                         |                         |            |            |
| 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%    |
| <b>Total 498 · Dividend Income</b>            | 0.00                    | 6,540.67                | -6,540.67  | -100.0%    |
| <b>499 · Interest Income</b>                  |                         |                         |            |            |
| 499.00 · Int-Ed Jones #3516                   | 11,658.04               | 759.42                  | 10,898.62  | 1,435.1%   |
| 499.01 · Int Income-EJ MMkt #7619             | 4,311.35                | 5,004.08                | -692.73    | -13.8%     |
| 499.05 · Int Income-High Country Bk           | 39.92                   | 0.01                    | 39.91      | 399,100.0% |

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| 499.08 · Int Income-E Jones #7718    | 1,352.72                | 2,700.54                | -1,347.82          | -49.9%          |
| 499 · Interest Income - Other        | 15.70                   | 0.00                    | 15.70              | 100.0%          |
| <b>Total 499 · Interest Income</b>   | <b>17,377.73</b>        | <b>8,464.05</b>         | <b>8,913.68</b>    | <b>105.3%</b>   |
| <b>Total 981 · Investment Income</b> | <b>17,377.73</b>        | <b>21,305.63</b>        | <b>-3,927.90</b>   | <b>-18.4%</b>   |
| <b>Total Other Income</b>            | <b>22,577.74</b>        | <b>23,520.31</b>        | <b>-942.57</b>     | <b>-4.0%</b>    |
| <b>Other Expense</b>                 |                         |                         |                    |                 |
| 800 · Reserve Activity               |                         |                         |                    |                 |
| 810 · Investment Expenses            | 5,577.04                | 6,734.76                | -1,157.72          | -17.2%          |
| 870 · Unrealized Gain/Loss           | -45,591.73              | -5,759.60               | -39,832.13         | -691.6%         |
| 800 · Reserve Activity - Other       | 0.00                    | 10,000.00               | -10,000.00         | -100.0%         |
| <b>Total 800 · Reserve Activity</b>  | <b>-40,014.69</b>       | <b>10,975.16</b>        | <b>-50,989.85</b>  | <b>-464.6%</b>  |
| <b>815 · Pool Repair Expenses</b>    | <b>0.00</b>             | <b>91,500.00</b>        | <b>-91,500.00</b>  | <b>-100.0%</b>  |
| <b>Total Other Expense</b>           | <b>-40,014.69</b>       | <b>102,475.16</b>       | <b>-142,489.85</b> | <b>-139.1%</b>  |
| <b>Net Other Income</b>              | <b>62,592.43</b>        | <b>-78,954.85</b>       | <b>141,547.28</b>  | <b>179.3%</b>   |
| <b>Net Income</b>                    | <b>58,439.36</b>        | <b>-3,462.07</b>        | <b>61,901.43</b>   | <b>1,788.0%</b> |

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