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06/06/18

Accrual Basis

CAMPGROUND OF THE ROCKIES
Balance Sheet Prev Year Comparison
As of June 1, 2018

	Jun 1, 18	Jun 1, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
102 · Collegiate Peaks Bank	115,765.31	19,798.77	95,966.54	484.7%
105 · High Country	1,140.73	1,237.65	-96.92	-7.8%
112 · Edward Jones Account				
112.01 · Money Market & CD's-#.7718	290,765.32	457,252.41	-166,487.09	-36.4%
112.02 · Money MMkt & Mutual Fds-1823516	288,141.05	202,783.80	85,357.25	42.1%
Total 112 · Edward Jones Account	578,906.37	660,036.21	-81,129.84	-12.3%
118 · Petty Cash	500.00	500.00	0.00	0.0%
Total Checking/Savings	696,312.41	681,572.63	14,739.78	2.2%
Accounts Receivable				
120 · ACCOUNTS RECEIVABLE				
121 · Accounts Receivable	7,485.62	8,853.15	-1,367.53	-15.5%
123 · Electric Billing Receivable	386.38	-316.53	702.91	222.1%
Total 120 · ACCOUNTS RECEIVABLE	7,872.00	8,536.62	-664.62	-7.8%
Total Accounts Receivable	7,872.00	8,536.62	-664.62	-7.8%
Other Current Assets				
127 · Member Electric to be Billed	46,254.76	47,192.01	-937.25	-2.0%
129 · Undeposited Funds	1,222.78	2,648.16	-1,425.38	-53.8%
Total Other Current Assets	47,477.54	49,840.17	-2,362.63	-4.7%
Total Current Assets	751,661.95	739,949.42	11,712.53	1.6%
Fixed Assets				
180.0 · FIXED ASSETS				
180 · Land	7,000.00	7,000.00	0.00	0.0%
181 · Buildings	333,272.99	333,272.99	0.00	0.0%
182 · Transportation Equipment	71,083.03	71,083.03	0.00	0.0%
183 · Machinery and Equipment	119,692.21	119,692.21	0.00	0.0%
185 · Office Equipment	2,640.32	2,640.32	0.00	0.0%
188 · Leasehold Improvements	11,605.00	11,605.00	0.00	0.0%
189 · Accumulated Depreciation	-271,959.53	-236,664.53	-35,295.00	-14.9%
Total 180.0 · FIXED ASSETS	273,334.02	308,629.02	-35,295.00	-11.4%
Total Fixed Assets	273,334.02	308,629.02	-35,295.00	-11.4%
TOTAL ASSETS	1,024,995.97	1,048,578.44	-23,582.47	-2.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
210 · Accounts Payable	971.76	7,684.80	-6,713.04	-87.4%
Total Accounts Payable	971.76	7,684.80	-6,713.04	-87.4%
Other Current Liabilities				
213 · SUTA - Co. Unemployment Tax	114.66	286.10	-171.44	-59.9%
214 · FUTA - Federal Unemployment Tax	361.48	104.55	256.93	245.8%
215 · Federal Payroll Liabilities	1,510.09	1,102.06	408.03	37.0%
216 · Colorado Withholding Tax	189.00	54.00	135.00	250.0%
217 · Direct Deposit Liabilities	-244.91	0.00	-244.91	-100.0%
218 · Sales Tax Payable	111.98	122.24	-10.26	-8.4%
25500 · *Sales Tax Payable	0.00	4.71	-4.71	-100.0%
Total Other Current Liabilities	2,042.30	1,673.66	368.64	22.0%
Total Current Liabilities	3,014.06	9,358.46	-6,344.40	-67.8%
Total Liabilities	3,014.06	9,358.46	-6,344.40	-67.8%
Equity				
320 · Fund Balance - Operating	137,773.22	137,773.22	0.00	0.0%
324 · Fund Balance-Replacement Reserv	600,388.00	600,388.00	0.00	0.0%
370 · Retained Earnings	208,078.95	216,827.64	-8,748.69	-4.0%
Net Income	75,741.74	84,231.12	-8,489.38	-10.1%
Total Equity	1,021,981.91	1,039,219.98	-17,238.07	-1.7%
TOTAL LIABILITIES & EQUITY	1,024,995.97	1,048,578.44	-23,582.47	-2.3%

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1:40 PM

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CAMPGROUND OF THE ROCKIES**Profit & Loss Prev Year Comparison****September 1, 2017 through June 1, 2018**

	Sep 1, '17 - Jun 1, ...	Sep 1, '16 - Jun 1, ...	\$ Change	% Change
Ordinary Income/Expense				
Income				
400 · Assessment Fees	304,023.20	302,671.50	1,351.70	0.5%
401 · Late Fees	2,239.99	3,498.52	-1,258.53	-36.0%
402 · Interest Charged	432.48	656.37	-223.89	-34.1%
405 · Administrative Fees	5.25	50.00	-44.75	-89.5%
407 · Legal Fees	6,080.70	7,521.96	-1,441.26	-19.2%
422 · Ice Cream	49.00	63.50	-14.50	-22.8%
450 · Propane Income	3,777.95	3,639.47	138.48	3.8%
452 · Laundry Income	1,346.14	1,659.00	-312.86	-18.9%
453 · Ice	250.00	186.00	64.00	34.4%
454 · Tower Lease Income	4,042.50	3,300.00	742.50	22.5%
455 · Soda	127.85	48.00	79.85	166.4%
490 · Other Miscellaneous Income	1,438.97	1,103.29	335.68	30.4%
491 · Rebates & Patronge Refunds	0.00	4,399.83	-4,399.83	-100.0%
492 · Website Income	500.00	0.00	500.00	100.0%
497 · Capital Gain Distributions				
497.1 · Cap Gain Distr-Ed Jones #..3...	3,458.21	1,383.26	2,074.95	150.0%
Total 497 · Capital Gain Distributions	3,458.21	1,383.26	2,074.95	150.0%
498 · Dividend Income				
498.1 · Qual DIV-E Jones #3516	655.53	817.88	-162.35	-19.9%
498.11 · Partially Qual Dividends	0.03	0.00	0.03	100.0%
498.12 · Non-Qual Dividends	628.65	30.59	598.06	1,955.1%
498.2 · Tax-Free DIV; EJ 3516	2,883.00	1,984.86	898.14	45.3%
Total 498 · Dividend Income	4,167.21	2,833.33	1,333.88	47.1%
499 · Interest Income				
499.00 · Int-Ed Jones #3516	0.02	0.00	0.02	100.0%
499.05 · Int Income-High Country Bk	0.06	0.16	-0.10	-62.5%
499.08 · Int Income-E Jones #7718	2,131.31	2,996.22	-864.91	-28.9%
Total 499 · Interest Income	2,131.39	2,996.38	-864.99	-28.9%
Total Income	334,070.84	336,010.41	-1,939.57	-0.6%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51050 · Propane Dispenser (Bottles)	7,494.81	3,132.87	4,361.94	139.2%
51053 · Ice Cost	0.00	108.00	-108.00	-100.0%
Total 50000 · Cost of Goods Sold	7,494.81	3,240.87	4,253.94	131.3%
Total COGS	7,494.81	3,240.87	4,253.94	131.3%
Gross Profit	326,576.03	332,769.54	-6,193.51	-1.9%
Expense				
500 · Administrative Expense				
504 · Bad Debt Expense	80.31	1,373.54	-1,293.23	-94.2%
508 · Bank Service Charges	141.80	145.80	-4.00	-2.7%
516 · Dues, Subscriptions, Education	335.00	187.00	148.00	79.1%
524 · Licenses and Permits	667.17	565.26	101.91	18.0%
528 · Meals	1,674.07	492.32	1,181.75	240.0%
532 · Mileage	0.00	956.34	-956.34	-100.0%
536 · Newsletter and Communications	0.00	51.00	-51.00	-100.0%
540 · Office Supplies & Expense	4,048.62	3,697.32	351.30	9.5%
544 · Postage and Delivery	142.00	875.41	-733.41	-83.8%
557 · Special Projects	0.00	112.77	-112.77	-100.0%
559 · Technology - internet service	1,744.90	1,639.20	105.70	6.5%
Total 500 · Administrative Expense	8,833.87	10,095.96	-1,262.09	-12.5%

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	Sep 1, '17 - Jun 1, ...	Sep 1, '16 - Jun 1, ...	\$ Change	% Change
570 · Insurance				
574 · Director's Liability	0.00	458.00	-458.00	-100.0%
578 · General Liability	23,533.00	22,835.00	698.00	3.1%
582 · Workman's Compensation	-1,141.71	3,164.00	-4,305.71	-136.1%
584 · Property Insurance	0.00	1,050.00	-1,050.00	-100.0%
Total 570 · Insurance	22,391.29	27,507.00	-5,115.71	-18.6%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintenance	26,486.15	6,978.15	19,508.00	279.6%
608 · Grounds Expense	12,844.72	888.68	11,956.04	1,345.4%
612 · Pool	1,859.33	1,190.73	668.60	56.2%
616 · Recreational, Reservoir	2,874.88	2,606.96	267.92	10.3%
619 · Tree removal	0.00	5,000.00	-5,000.00	-100.0%
620 · Road maintenance	30,065.06	52,470.39	-22,405.33	-42.7%
628 · Water & Sewer Maintenance	12,492.00	5,583.42	6,908.58	123.7%
600 · Maintenance-Facilities - Other	0.00	12.99	-12.99	-100.0%
Total 600 · Maintenance-Facilities	86,622.14	74,731.32	11,890.82	15.9%
622 · Electrical/Electric Meters	0.00	0.00	0.00	0.0%
625 · Special Projects	-4.43	0.00	-4.43	-100.0%
640 · Maintenance-General				
644 · Satellite TV Service Provider	1,829.15	1,724.55	104.60	6.1%
652 · Gas	4,024.52	4,580.75	-556.23	-12.1%
658 · Janitorial and Paper Supplies	2,937.62	2,262.61	675.01	29.8%
662 · Kitchen/Clubhouse Supplies	770.20	0.00	770.20	100.0%
666 · Tools	73.91	0.00	73.91	100.0%
672 · Vehicle Repairs	3,714.65	1,766.71	1,947.94	110.3%
676 · Waste Removal	8,191.25	9,262.00	-1,070.75	-11.6%
677 · Porty-Potty Rental	0.00	810.00	-810.00	-100.0%
640 · Maintenance-General - Other	314.37	51.00	263.37	516.4%
Total 640 · Maintenance-General	21,855.67	20,457.62	1,398.05	6.8%
680 · Payroll Expenses				
682 · Benefits	7,135.94	13,685.69	-6,549.75	-47.9%
683 · Managers Salary	36,358.29	33,850.00	2,508.29	7.4%
684 · Other Salaries	5,225.88	4,299.40	926.48	21.6%
685 · Performance Bonus	7,424.44	1,822.43	5,602.01	307.4%
686 · Payroll Fees	189.25	132.25	57.00	43.1%
688 · Payroll Taxes	5,132.07	4,781.40	350.67	7.3%
690 · Workcampers expense	0.00	6,412.04	-6,412.04	-100.0%
691 · Contract Labor	0.00	2,335.00	-2,335.00	-100.0%
680 · Payroll Expenses - Other	1,573.85	0.00	1,573.85	100.0%
Total 680 · Payroll Expenses	63,039.72	67,318.21	-4,278.49	-6.4%
700 · Professional Fees				
702 · Accounting	9,307.59	10,686.39	-1,378.80	-12.9%
703 · Annual Meeting Fees	0.00	304.95	-304.95	-100.0%
706 · Legal Counsel	14,403.77	12,269.10	2,134.67	17.4%
Total 700 · Professional Fees	23,711.36	23,260.44	450.92	1.9%
750 · Utilities				
752 · Electric - common areas	10,872.89	10,811.53	61.36	0.6%
754 · Propane	10,966.30	16,560.50	-5,594.20	-33.8%
755 · Propane Disp.(Use Acct 51050)	0.00	0.00	0.00	0.0%
756 · Telephone	3,728.18	4,751.79	-1,023.61	-21.5%
Total 750 · Utilities	25,567.37	32,123.82	-6,556.45	-20.4%
Total Expense	252,016.99	255,494.37	-3,477.38	-1.4%
Net Ordinary Income	74,559.04	77,275.17	-2,716.13	-3.5%

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Profit & Loss Prev Year Comparison

September 1, 2017 through June 1, 2018

	Sep 1, '17 - Jun 1, ...	Sep 1, '16 - Jun 1, ...	\$ Change	% Change
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	1,150.00	750.00	400.00	53.3%
953 · Property Taxes - Members	0.00	2,230.49	-2,230.49	-100.0%
Total 900 · Cora Owned Real Estate	1,150.00	2,980.49	-1,830.49	-61.4%
960 · Gain-Loss; Sale of Fixed Assets				
961 · Proceeds-Sale Fixed Assets	0.00	2,500.00	-2,500.00	-100.0%
Total 960 · Gain-Loss; Sale of Fixed Ass...	0.00	2,500.00	-2,500.00	-100.0%
Total Other Income	1,150.00	5,480.49	-4,330.49	-79.0%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	2,618.22	1,954.78	663.44	33.9%
870 · Unrealized Gain/Loss	-2,650.92	-3,430.24	779.32	22.7%
Total 800 · Reserve Activity	-32.70	-1,475.46	1,442.76	97.8%
Total Other Expense	-32.70	-1,475.46	1,442.76	97.8%
Net Other Income	1,182.70	6,955.95	-5,773.25	-83.0%
Net Income	75,741.74	84,231.12	-8,489.38	-10.1%

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