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Accrual Basis

CAMPGROUND OF THE ROCKIES
Profit & Loss Prev Year Comparison
July 2018

	Jul 18	Jul 17	$ Change	% Change
Ordinary Income/Expense				
Income				
400 · Assessment Fees	0.00	-120.69	120.69	100.0%
405 · Administrative Fees	34.21	1.60	32.61	2,038.1%
407 · Legal Fees	-262.34	-423.00	160.66	38.0%
422 · Ice Cream	154.00	70.50	83.50	118.4%
450 · Propane Income	538.79	803.71	-264.92	-33.0%
452 · Laundry Income	561.80	1,196.00	-634.20	-53.0%
453 · Ice	-38.55	435.00	-473.55	-108.9%
454 · Tower Lease Income	1,361.25	412.50	948.75	230.0%
455 · Soda	21.30	0.00	21.30	100.0%
490 · Other Miscellaneous Income	54.11	125.00	-70.89	-56.7%
498 · Dividend Income				
498.1 · Qual DIV-E Jones #3516	-60.48	48.51	-108.99	-224.7%
498.12 · Non-Qual Dividends	-3.35	1.17	-4.52	-386.3%
498.2 · Tax-Free DIV; EJ 3516	-393.85	264.62	-658.47	-248.8%
Total 498 · Dividend Income	-457.68	314.30	-771.98	-245.6%
499 · Interest Income				
499.00 · Int-Ed Jones #3516	-0.03	0.01	-0.04	-400.0%
499.08 · Int Income-E Jones #7718	-769.13	0.00	-769.13	-100.0%
Total 499 · Interest Income	-769.16	0.01	-769.17	-7,691,700.0%
Total Income	1,197.73	2,814.93	-1,617.20	-57.5%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	33.94	18.25	15.69	86.0%
51050 · Propane Dispenser (Bottle...	1,865.72	1,466.48	399.24	27.2%
51053 · Ice Cost	249.53	0.00	249.53	100.0%
Total 50000 · Cost of Goods Sold	2,149.19	1,484.73	664.46	44.8%
Total COGS	2,149.19	1,484.73	664.46	44.8%
Gross Profit	-951.46	1,330.20	-2,281.66	-171.5%
Expense				
500 · Administrative Expense				
524 · Licenses and Permits	75.00	75.00	0.00	0.0%
540 · Office Supplies & Expense	1,805.95	383.81	1,422.14	370.5%
544 · Postage and Delivery	0.00	245.00	-245.00	-100.0%
557 · Special Projects	193.77	0.00	193.77	100.0%
558 · Technology	0.00	269.99	-269.99	-100.0%
559 · Technology - Internet service	296.12	744.04	-447.92	-60.2%
Total 500 · Administrative Expense	2,370.84	1,717.84	653.00	38.0%
570 · Insurance				
574 · Director's Liability	458.00	0.00	458.00	100.0%
Total 570 · Insurance	458.00	0.00	458.00	100.0%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintena...	610.49	699.70	-89.21	-12.8%
608 · Grounds Expense	0.00	2,620.00	-2,620.00	-100.0%
612 · Pool	109.81	187.06	-77.25	-41.3%
620 · Road maintenance	0.00	163.75	-163.75	-100.0%
628 · Water & Sewer Maintenance	256.00	1,175.00	-919.00	-78.2%
Total 600 · Maintenance-Facilities	976.30	4,845.51	-3,869.21	-79.9%
640 · Maintenance-General				
652 · Gas	73.75	0.00	73.75	100.0%
658 · Janitorial and Paper Supplies	388.65	451.54	-62.89	-13.9%
662 · Kitchen/Clubhouse Supplies	45.10	1,481.58	-1,436.48	-97.0%
672 · Vehicle Repairs	0.00	415.45	-415.45	-100.0%
677 · Porty-Potty Rental	0.00	23.00	-23.00	-100.0%
Total 640 · Maintenance-General	507.50	2,371.57	-1,864.07	-78.6%
680 · Payroll Expenses				
682 · Benefits	1,970.28	1,550.26	420.02	27.1%
683 · Managers Salary	4,066.66	2,350.00	1,716.66	73.1%
686 · Payroll Fees	42.75	14.75	28.00	189.8%
688 · Payroll Taxes	751.85	475.84	276.01	58.0%
680 · Payroll Expenses - Other	4,365.60	2,232.00	2,133.60	95.6%

CAMPGROUND OF THE ROCKIES

Profit & Loss Prev Year Comparison

July 2018

	Jul 18	Jul 17	$ Change	% Change
Total 680 · Payroll Expenses	11,197.14	6,622.85	4,574.29	69.1%
700 · Professional Fees				
702 · Accounting	900.00	420.00	480.00	114.3%
706 · Legal Counsel	519.00	18.00	501.00	2,783.3%
Total 700 · Professional Fees	1,419.00	438.00	981.00	224.0%
750 · Utilities				
644 · Satellite TV Service Provider	439.88	198.95	240.93	121.1%
676 · Waste Removal	1,345.50	887.50	458.00	51.6%
752 · Electric - common areas	1,748.17	1,889.00	-140.83	-7.5%
754 · Propane	929.80	0.01	929.79	9,297,900.0%
755 · Propane Disp.(Use Acct 510...	0.00	0.00	0.00	0.0%
756 · Telephone	285.48	1,034.55	-749.07	-72.4%
Total 750 · Utilities	4,748.83	4,010.01	738.82	18.4%
Total Expense	21,677.61	20,005.78	1,671.83	8.4%
Net Ordinary Income	-22,629.07	-18,675.58	-3,953.49	-21.2%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	250.00	250.00	0.00	0.0%
953 · Property Taxes - Members	-1,086.88	0.00	-1,086.88	-100.0%
Total 900 · Cora Owned Real Estate	-836.88	250.00	-1,086.88	-434.8%
Total Other Income	-836.88	250.00	-1,086.88	-434.8%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	335.38	230.80	104.58	45.3%
870 · Unrealized Gain/Loss	-6,130.36	-2,382.98	-3,747.38	-157.3%
Total 800 · Reserve Activity	-5,794.98	-2,152.18	-3,642.80	-169.3%
Total Other Expense	-5,794.98	-2,152.18	-3,642.80	-169.3%
Net Other Income	4,958.10	2,402.18	2,555.92	106.4%
Net Income	**-17,670.97**	**-16,273.40**	**-1,397.57**	**-8.6%**

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CAMPGROUND OF THE ROCKIES
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August 2018

	Aug 18	Aug 17	$ Change	% Change
Ordinary Income/Expense				
Income				
405 · Administrative Fees	3.10	8.50	-5.40	-63.5%
407 · Legal Fees	-1,252.50	-1,181.40	-71.10	-6.0%
422 · Ice Cream	103.00	51.50	51.50	100.0%
450 · Propane Income	687.36	941.77	-254.41	-27.0%
452 · Laundry Income	960.00	360.00	600.00	166.7%
453 · Ice	189.00	107.00	82.00	76.6%
454 · Tower Lease Income	0.00	412.50	-412.50	-100.0%
455 · Soda	7.00	43.84	-36.84	-84.0%
490 · Other Miscellaneous Income	0.00	252.00	-252.00	-100.0%
492 · Website Income	0.00	100.00	-100.00	-100.0%
498 · Dividend Income				
498.12 · Non-Qual Dividends	2.93	1.25	1.68	134.4%
498.2 · Tax-Free DIV; EJ 3516	388.21	251.36	136.85	54.4%
Total 498 · Dividend Income	391.14	252.61	138.53	54.8%
499 · Interest Income				
499.05 · Int Income-High Country Bk	0.00	0.01	-0.01	-100.0%
499.08 · Int Income-E Jones #7718	616.40	1,358.31	-741.91	-54.6%
Total 499 · Interest Income	616.40	1,358.32	-741.92	-54.6%
Total Income	1,704.50	2,706.64	-1,002.14	-37.0%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	68.70	24.09	44.61	185.2%
51050 · Propane Dispenser (Bottles)	0.00	1,146.75	-1,146.75	-100.0%
51053 · Ice Cost	74.70	0.00	74.70	100.0%
Total 50000 · Cost of Goods Sold	143.40	1,170.84	-1,027.44	-87.8%
Total COGS	143.40	1,170.84	-1,027.44	-87.8%
Gross Profit	1,561.10	1,535.80	25.30	1.7%
Expense				
500 · Administrative Expense				
504 · Bad Debt Expense	0.00	10.69	-10.69	-100.0%
508 · Bank Service Charges	-9.38	0.00	-9.38	-100.0%
528 · Meals	316.17	104.76	211.41	201.8%
540 · Office Supplies & Expense	251.24	1,479.91	-1,228.67	-83.0%
544 · Postage and Delivery	250.00	0.00	250.00	100.0%
558 · Technology	0.00	376.82	-376.82	-100.0%
559 · Technology - internet service	655.00	2,400.00	-1,745.00	-72.7%
Total 500 · Administrative Expense	1,463.03	4,372.18	-2,909.15	-66.5%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintena...	86.40	3,366.77	-3,280.37	-97.4%
608 · Grounds Expense	5,800.00	2,112.00	3,688.00	174.6%
612 · Pool	52.43	0.00	52.43	100.0%
620 · Road maintenance	591.96	555.06	36.90	6.7%
628 · Water & Sewer Maintenance	23.00	162.94	-139.94	-85.9%
Total 600 · Maintenance-Facilities	6,553.79	6,196.77	357.02	5.8%
625 · Special Projects	4.43	123.47	-119.04	-96.4%
640 · Maintenance-General				
652 · Gas	1,052.65	837.17	215.48	25.7%
658 · Janitorial and Paper Supplies	419.85	653.00	-233.15	-35.7%
662 · Kitchen/Clubhouse Supplies	1,029.00	1,054.63	-25.63	-2.4%
672 · Vehicle Repairs	17.08	0.00	17.08	100.0%
677 · Porty-Potty Rental	672.00	1,132.25	-460.25	-40.7%
640 · Maintenance-General - Other	5.00	0.00	5.00	100.0%
Total 640 · Maintenance-General	3,195.58	3,677.05	-481.47	-13.1%

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Profit & Loss Prev Year Comparison
August 2018

	Aug 18	Aug 17	$ Change	% Change
680 · Payroll Expenses				
682 · Benefits	0.00	1,564.16	-1,564.16	-100.0%
683 · Managers Salary	226.09	1,222.43	-996.34	-81.5%
684 · Other Salaries	19,688.30	12,201.04	7,487.26	61.4%
685 · Performance Bonus	0.00	-1,822.43	1,822.43	100.0%
686 · Payroll Fees	41.00	14.75	26.25	178.0%
688 · Payroll Taxes	722.08	635.18	86.90	13.7%
690 · Workcampers expense	0.00	-5,007.04	5,007.04	100.0%
680 · Payroll Expenses - Other	-11,747.33	-2,232.00	-9,515.33	-426.3%
Total 680 · Payroll Expenses	8,930.14	6,576.09	2,354.05	35.8%
700 · Professional Fees				
702 · Accounting	1,887.06	3,190.46	-1,303.40	-40.9%
706 · Legal Counsel	625.00	0.00	625.00	100.0%
Total 700 · Professional Fees	2,512.06	3,190.46	-678.40	-21.3%
750 · Utilities				
644 · Satellite TV Service Provider	219.94	198.95	20.99	10.6%
676 · Waste Removal	1,578.00	-117.25	1,695.25	1,445.8%
752 · Electric - common areas	-2,065.85	2,309.66	-4,375.51	-189.4%
754 · Propane	0.00	0.01	-0.01	-100.0%
755 · Propane Disp.(Use Acct 510...	0.00	0.00	0.00	0.0%
756 · Telephone	586.88	279.57	307.31	109.9%
Total 750 · Utilities	318.97	2,670.94	-2,351.97	-88.1%
Total Expense	22,978.00	26,806.96	-3,828.96	-14.3%
Net Ordinary Income	-21,416.90	-25,271.16	3,854.26	15.3%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	100.00	400.00	-300.00	-75.0%
Total 900 · Cora Owned Real Estate	100.00	400.00	-300.00	-75.0%
Total Other Income	100.00	400.00	-300.00	-75.0%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	347.98	240.41	107.57	44.7%
870 · Unrealized Gain/Loss	-1,492.06	490.00	-1,982.06	-404.5%
Total 800 · Reserve Activity	-1,144.08	730.41	-1,874.49	-256.6%
970 · Depreciation - Tax Basis	0.00	35,295.00	-35,295.00	-100.0%
Total Other Expense	-1,144.08	36,025.41	-37,169.49	-103.2%
Net Other Income	1,244.08	-35,625.41	36,869.49	103.5%
Net Income	**-20,172.82**	**-60,896.57**	**40,723.75**	**66.9%**