

12:37 PM
12/18/18
Accrual Basis

CAMPGROUND OF THE ROCKIES

Profit & Loss Prev Year Comparison

September 1 through December 18, 2018

	Sep 1 - Dec 18, 18	Sep 1 - Dec 18, 17	\$ Change	% Change
Ordinary Income/Expense				
Income				
400 · Assessment Fees	319,507.83	304,023.20	15,484.63	5.1%
401 · Late Fees	3,675.00	2,240.00	1,435.00	64.1%
402 · Interest Charged	4,015.88	0.00	4,015.88	100.0%
405 · Administrative Fees	13.10	5.25	7.85	149.5%
407 · Legal Fees	-2,851.56	836.85	-3,688.41	-440.8%
422 · Ice Cream	73.50	49.00	24.50	50.0%
450 · Propane Income	1,830.21	2,539.49	-709.28	-27.9%
452 · Laundry Income	1,128.75	694.75	434.00	62.5%
453 · Ice	204.00	235.00	-31.00	-13.2%
454 · Tower Lease Income	1,815.00	1,773.75	41.25	2.3%
455 · Soda	50.85	90.65	-39.80	-43.9%
490 · Other Miscellaneous Income	922.64	1,128.90	-206.26	-18.3%
492 · Website Income	0.00	400.00	-400.00	-100.0%
497 · Capital Gain Distributions				
497.1 · Cap Gain Distr-Ed Jones #.3...	0.00	1,073.03	-1,073.03	-100.0%
Total 497 · Capital Gain Distributions	0.00	1,073.03	-1,073.03	-100.0%
498 · Dividend Income				
498.1 · Qual DIV-E Jones #3516	338.20	152.96	185.24	121.1%
498.12 · Non-Qual Dividends	37.23	97.34	-60.11	-61.8%
498.2 · Tax-Free DIV; EJ 3516	1,200.33	1,039.37	160.96	15.5%
Total 498 · Dividend Income	1,575.76	1,289.67	286.09	22.2%
499 · Interest Income				
499.01 · Int Income-EJ MMkt #7619	0.06	0.00	0.06	100.0%
499.05 · Int Income-High Country Bk	0.01	0.03	-0.02	-66.7%
499.08 · Int Income-E Jones #7718	860.92	869.29	-8.37	-1.0%
Total 499 · Interest Income	860.99	869.32	-8.33	-1.0%
Total Income	332,821.95	317,248.86	15,573.09	4.9%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51050 · Propane Dispenser (Bottles)	0.00	6,294.87	-6,294.87	-100.0%
51053 · Ice Cost	13.95	153.05	-139.10	-90.9%
51055 · Soda Cost	64.71	0.00	64.71	100.0%
Total 50000 · Cost of Goods Sold	78.66	6,447.92	-6,369.26	-98.8%
Total COGS	78.66	6,447.92	-6,369.26	-98.8%
Gross Profit	332,743.29	310,800.94	21,942.35	7.1%
Expense				
500 · Administrative Expense				
508 · Bank Service Charges	-113.49	125.27	-238.76	-190.6%
516 · Dues, Subscriptions, Education	748.94	160.00	588.94	368.1%
524 · Licenses and Permits	0.00	16.00	-16.00	-100.0%
528 · Meals	140.46	1,556.14	-1,415.68	-91.0%
540 · Office Supplies & Expense	1,689.97	261.08	1,428.89	547.3%
544 · Postage and Delivery	277.87	92.00	185.87	202.0%
558 · Technology	48.75	0.00	48.75	100.0%
559 · Technology - internet service	383.28	598.57	-215.29	-36.0%
Total 500 · Administrative Expense	3,175.78	2,809.06	366.72	13.1%
570 · Insurance				
578 · General Liability & Property	1,442.00	1,366.00	76.00	5.6%
582 · Workman's Compensation	0.00	455.00	-455.00	-100.0%
Total 570 · Insurance	1,442.00	1,821.00	-379.00	-20.8%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintenance	893.48	6,155.05	-5,261.57	-85.5%
608 · Grounds Expense	1,300.00	2,409.95	-1,109.95	-46.1%

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612 · Pool	19.60	1,695.73	-1,676.13	-98.8%
616 · Recreational, Reservoir	1,732.64	2,874.88	-1,142.24	-39.7%
620 · Road maintenance	296.12	17,907.06	-17,610.94	-98.4%
628 · Water & Sewer Maintenance	2,985.97	596.00	2,389.97	401.0%
Total 600 · Maintenance-Facilities	7,227.81	31,638.67	-24,410.86	-77.2%
640 · Maintenance-General				
652 · Gas	849.26	1,577.47	-728.21	-46.2%
658 · Janitorial and Paper Supplies	219.74	124.79	94.95	76.1%
662 · Kitchen/Clubhouse Supplies	0.00	143.80	-143.80	-100.0%
666 · Tools	373.43	0.00	373.43	100.0%
672 · Vehicle Repairs	983.97	2,564.09	-1,580.12	-61.6%
677 · Porty-Potty Rental	0.00	0.00	0.00	0.0%
640 · Maintenance-General - Other	147.95	96.50	51.45	53.3%
Total 640 · Maintenance-General	2,574.35	4,506.65	-1,932.30	-42.9%
680 · Payroll Expenses				
682 · Benefits	2,955.42	3,353.14	-397.72	-11.9%
683 · Managers Salary	16,566.66	13,691.66	2,875.00	21.0%
685 · Performance Bonus	5,500.00	7,424.44	-1,924.44	-25.9%
686 · Payroll Fees	69.50	90.25	-20.75	-23.0%
688 · Payroll Taxes	2,028.70	2,812.60	-783.90	-27.9%
690 · Workcampers expense	60.00	0.00	60.00	100.0%
680 · Payroll Expenses - Other	1,932.90	5,007.16	-3,074.26	-61.4%
Total 680 · Payroll Expenses	29,113.18	32,379.25	-3,266.07	-10.1%
700 · Professional Fees				
702 · Accounting	5,338.29	4,792.08	546.21	11.4%
706 · Legal Counsel	403.85	6,349.00	-5,945.15	-93.6%
Total 700 · Professional Fees	5,742.14	11,141.08	-5,398.94	-48.5%
750 · Utilities				
644 · Satellite TV Service Provider	519.82	546.45	-26.63	-4.9%
676 · Waste Removal	3,050.00	5,535.00	-2,485.00	-44.9%
752 · Electric - common areas	4,428.36	3,825.18	603.18	15.8%
754 · Propane	9,913.80	4,242.69	5,671.11	133.7%
756 · Telephone	1,120.93	1,456.15	-335.22	-23.0%
Total 750 · Utilities	19,032.91	15,605.47	3,427.44	22.0%
Total Expense	68,308.17	99,901.18	-31,593.01	-31.6%
Net Ordinary Income	264,435.12	210,899.76	53,535.36	25.4%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	600.00	650.00	-50.00	-7.7%
953 · Property Taxes - Members	-925.29	-3,082.08	2,156.79	70.0%
Total 900 · Cora Owned Real Estate	-325.29	-2,432.08	2,106.79	86.6%
Total Other Income	-325.29	-2,432.08	2,106.79	86.6%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	689.15	944.70	-255.55	-27.1%
870 · Unrealized Gain/Loss	8,044.83	-4,204.43	12,249.26	291.3%
Total 800 · Reserve Activity	8,733.98	-3,259.73	11,993.71	367.9%
Total Other Expense	8,733.98	-3,259.73	11,993.71	367.9%
Net Other Income	-9,059.27	827.65	-9,886.92	-1,194.6%
Net Income	255,375.85	211,727.41	43,648.44	20.6%

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