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01/30/19

Accrual Basis

CAMPGROUND OF THE ROCKIES

Profit & Loss Prev Year Comparison for Board Meetings

September 1, 2018 through January 29, 2019

	Sep 1, '18 - Jan 29,...	Sep 1, '17 - Jan 29,...	\$ 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	3,176.97	0.00	3,176.97	100.0%
405 · Administrative Fees	13.10	5.25	7.85	149.5%
407 · Legal Fees	-4,518.14	-3,330.83	-1,187.31	-35.7%
422 · Ice Cream	73.50	49.00	24.50	50.0%
450 · Propane Income	2,096.43	2,593.19	-496.76	-19.2%
452 · Laundry Income	1,308.75	941.75	367.00	39.0%
453 · Ice	204.00	235.00	-31.00	-13.2%
454 · Tower Lease Income	2,268.75	2,227.50	41.25	1.9%
455 · Soda	63.45	90.65	-27.20	-30.0%
490 · Other Miscellaneous Income	1,157.64	1,163.90	-6.26	-0.5%
492 · Website Income	0.00	400.00	-400.00	-100.0%
497 · Capital Gain Distributions				
497.1 · Cap Gain Distr-Ed Jones #.....	0.00	3,458.21	-3,458.21	-100.0%
Total 497 · Capital Gain Distributions	0.00	3,458.21	-3,458.21	-100.0%
498 · Dividend Income				
498.1 · Qual DIV-E Jones #3516	1,207.33	512.28	695.05	135.7%
498.11 · Partially Qual Dividends	339.45	0.00	339.45	100.0%
498.12 · Non-Qual Dividends	92.55	502.84	-410.29	-81.6%
498.2 · Tax-Free DIV; EJ 3516	1,805.52	1,471.70	333.82	22.7%
498.4 · Capital Gain Distributions	7,224.05	0.00	7,224.05	100.0%
Total 498 · Dividend Income	10,668.90	2,486.82	8,182.08	329.0%
499 · Interest Income				
499.00 · Int-Ed Jones #3516	0.19	0.03	0.16	533.3%
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	861.26	1,509.07	-647.81	-42.9%
Total 499 · Interest Income	861.52	1,509.13	-647.61	-42.9%
Total Income	340,557.70	318,092.77	22,464.93	7.1%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51050 · Propane Dispenser (Bottles)	3,880.24	6,700.10	-2,819.86	-42.1%
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	3,958.90	6,853.15	-2,894.25	-42.2%
Total COGS	3,958.90	6,853.15	-2,894.25	-42.2%
Gross Profit	336,598.80	311,239.62	25,359.18	8.2%
Expense				
500 · Administrative Expense				
504 · Bad Debt Expense	63.62	0.00	63.62	100.0%
508 · Bank Service Charges	-286.27	125.27	-411.54	-328.5%
516 · Dues, Subscriptions, Educati...	748.94	160.00	588.94	368.1%
524 · Licenses and Permits	10.00	16.00	-6.00	-37.5%
528 · Meals	140.46	1,674.07	-1,533.61	-91.6%
540 · Office Supplies & Expense	2,675.64	1,094.04	1,581.60	144.6%
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	682.59	-299.31	-43.9%
Total 500 · Administrative Expense	4,062.29	3,843.97	218.32	5.7%
570 · Insurance				
574 · Director's Liability	25,067.00	0.00	25,067.00	100.0%
578 · General Liability & Property	2,492.00	23,533.00	-21,041.00	-89.4%
582 · Workman's Compensation	543.00	455.00	88.00	19.3%

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Total 570 · Insurance	28,102.00	23,988.00	4,114.00	17.2%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintena...	1,411.52	12,861.88	-11,450.36	-89.0%
608 · Grounds Expense	2,650.00	2,409.95	240.05	10.0%
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	5,381.32	619.00	4,762.32	769.4%
Total 600 · Maintenance-Facilities	11,491.20	38,368.50	-26,877.30	-70.1%
625 · Special Projects	0.00	21.58	-21.58	-100.0%
640 · Maintenance-General				
652 · Gas	2,348.91	1,577.47	771.44	48.9%
658 · Janitorial and Paper Supplies	219.74	1,071.23	-851.49	-79.5%
662 · Kitchen/Clubhouse Supplies	0.00	177.44	-177.44	-100.0%
666 · Tools	373.43	0.00	373.43	100.0%
672 · Vehicle Repairs	1,124.80	2,718.42	-1,593.62	-58.6%
677 · Porty-Potty Rental	0.00	0.00	0.00	0.0%
640 · Maintenance-General - Other	156.49	96.50	59.99	62.2%
Total 640 · Maintenance-General	4,223.37	5,641.06	-1,417.69	-25.1%
680 · Payroll Expenses				
682 · Benefits	3,940.56	4,298.84	-358.28	-8.3%
683 · Managers Salary	21,566.66	17,758.32	3,808.34	21.5%
684 · Other Salaries	0.00	5,225.88	-5,225.88	-100.0%
685 · Performance Bonus	5,500.00	7,424.44	-1,924.44	-25.9%
686 · Payroll Fees	92.50	105.00	-12.50	-11.9%
688 · Payroll Taxes	2,466.10	3,271.78	-805.68	-24.6%
690 · Workcampers expense	60.00	0.00	60.00	100.0%
680 · Payroll Expenses - Other	1,932.90	128.00	1,804.90	1,410.1%
Total 680 · Payroll Expenses	35,558.72	38,212.26	-2,653.54	-6.9%
700 · Professional Fees				
702 · Accounting	5,743.29	7,177.59	-1,434.30	-20.0%
706 · Legal Counsel	403.85	3,110.82	-2,706.97	-87.0%
Total 700 · Professional Fees	6,147.14	10,288.41	-4,141.27	-40.3%
750 · Utilities				
644 · Satellite TV Service Provider	674.01	949.39	-275.38	-29.0%
676 · Waste Removal	5,105.00	6,848.50	-1,743.50	-25.5%
752 · Electric - common areas	5,604.47	5,858.99	-254.52	-4.3%
754 · Propane	8,215.82	7,473.47	742.35	9.9%
756 · Telephone	1,710.11	2,112.70	-402.59	-19.1%
Total 750 · Utilities	21,309.41	23,243.05	-1,933.64	-8.3%
Total Expense	110,894.13	143,606.83	-32,712.70	-22.8%
Net Ordinary Income	225,704.67	167,632.79	58,071.88	34.6%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	800.00	850.00	-50.00	-5.9%
953 · Property Taxes - Members	-925.29	0.00	-925.29	-100.0%
Total 900 · Cora Owned Real Estate	-125.29	850.00	-975.29	-114.7%
Total Other Income	-125.29	850.00	-975.29	-114.7%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	1,162.70	1,615.60	-452.90	-28.0%
870 · Unrealized Gain/Loss	28,625.28	-10,861.17	39,486.45	363.6%

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Total 800 · Reserve Activity	29,787.98	-9,245.57	39,033.55	422.2%
970 · Depreciation - Tax Basis	0.00	36,642.00	-36,642.00	-100.0%
Total Other Expense	29,787.98	27,396.43	2,391.55	8.7%
Net Other Income	-29,913.27	-26,546.43	-3,366.84	-12.7%
Net Income	195,791.40	141,086.36	54,705.04	38.8%

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