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02/21/19

Accrual Basis

CAMPGROUND OF THE ROCKIES
Profit & Loss Prev Year Comparison
September 1, 2018 through February 19, 2019

	Sep 1, '18 - Feb 19,...	Sep 1, '17 - Feb 19,...	\$ Change	% Change
Ordinary Income/Expense				
Income				
400 · Assessment Fees	318,965.83	304,023.20	14,942.63	4.9%
401 · Late Fees	3,675.00	2,240.00	1,435.00	64.1%
402 · Interest Charged	3,039.51	0.00	3,039.51	100.0%
405 · Administrative Fees	13.10	5.25	7.85	149.5%
407 · Legal Fees	-4,518.14	-3,230.51	-1,287.63	-39.9%
422 · Ice Cream	73.50	49.00	24.50	50.0%
450 · Propane Income	2,160.81	2,593.19	-432.38	-16.7%
452 · Laundry Income	1,354.25	941.75	412.50	43.8%
453 · Ice	204.00	235.00	-31.00	-13.2%
454 · Tower Lease Income	2,722.50	2,681.25	41.25	1.5%
455 · Soda	63.45	90.65	-27.20	-30.0%
490 · Other Miscellaneous Income	1,157.64	1,156.90	0.74	0.1%
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	1,839.63	1,471.70	367.93	25.0%
498.4 · Capital Gain Distributions	7,224.05	0.00	7,224.05	100.0%
Total 498 · Dividend Income	10,703.01	2,486.82	8,216.19	330.4%
499 · Interest Income				
499.00 · Int-Ed Jones #3516	0.24	0.03	0.21	700.0%
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	861.57	1,509.13	-647.56	-42.9%
Total Income	340,476.03	318,639.84	21,836.19	6.9%
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	336,517.13	311,786.69	24,730.44	7.9%
Expense				
500 · Administrative Expense				
504 · Bad Debt Expense	56.27	0.00	56.27	100.0%
508 · Bank Service Charges	-2.93	125.27	-128.20	-102.3%
516 · Dues, Subscriptions, Education	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	2,654.96	1,161.39	1,493.57	128.6%
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	849.72	-466.44	-54.9%
Total 500 · Administrative Expense	4,317.60	4,078.45	239.15	5.9%

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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	912.00	-369.00	-40.5%
Total 570 · Insurance	28,102.00	24,445.00	3,657.00	15.0%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintenan...	1,621.27	18,537.25	-16,915.98	-91.3%
608 · Grounds Expense	2,650.00	3,759.95	-1,109.95	-29.5%
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	11,700.95	45,393.87	-33,692.92	-74.2%
625 · Special Projects	0.00	21.58	-21.58	-100.0%
640 · Maintenance-General				
652 · Gas	2,348.91	2,755.85	-406.94	-14.8%
658 · Janitorial and Paper Supplies	229.56	1,158.43	-928.87	-80.2%
662 · Kitchen/Clubhouse Supplies	63.06	177.44	-114.38	-64.5%
666 · Tools	373.43	0.00	373.43	100.0%
672 · Vehicle Repairs	1,427.89	2,718.42	-1,290.53	-47.5%
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	4,599.34	6,906.64	-2,307.30	-33.4%
680 · Payroll Expenses				
682 · Benefits	4,974.89	5,244.54	-269.65	-5.1%
683 · Managers Salary	26,566.66	21,824.98	4,741.68	21.7%
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	99.00	119.75	-20.75	-17.3%
688 · Payroll Taxes	2,938.60	3,656.09	-717.49	-19.6%
690 · Workcampers expense	60.00	39.00	21.00	53.9%
680 · Payroll Expenses - Other	1,932.90	128.00	1,804.90	1,410.1%
Total 680 · Payroll Expenses	42,072.05	43,662.68	-1,590.63	-3.6%
700 · Professional Fees				
702 · Accounting	6,388.29	7,747.59	-1,359.30	-17.5%
706 · Legal Counsel	403.85	4,174.32	-3,770.47	-90.3%
Total 700 · Professional Fees	6,792.14	11,921.91	-5,129.77	-43.0%
750 · Utilities				
644 · Satellite TV Service Provider	824.96	949.39	-124.43	-13.1%
676 · Waste Removal	5,546.00	8,112.25	-2,566.25	-31.6%
752 · Electric - common areas	6,854.10	5,858.99	995.11	17.0%
754 · Propane	8,215.82	7,473.47	742.35	9.9%
756 · Telephone	2,210.62	2,578.56	-367.94	-14.3%
Total 750 · Utilities	23,651.50	24,972.66	-1,321.16	-5.3%
Total Expense	121,235.58	161,402.79	-40,167.21	-24.9%
Net Ordinary Income	215,281.55	150,383.90	64,897.65	43.2%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	1,000.00	850.00	150.00	17.7%
953 · Property Taxes - Members	-925.29	0.00	-925.29	-100.0%
Total 900 · Cora Owned Real Estate	74.71	850.00	-775.29	-91.2%
Total Other Income	74.71	850.00	-775.29	-91.2%

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Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	1,723.92	1,615.60	108.32	6.7%
870 · Unrealized Gain/Loss	16,178.00	-10,861.17	27,039.17	249.0%
Total 800 · Reserve Activity	17,901.92	-9,245.57	27,147.49	293.6%
970 · Depreciation - Tax Basis	0.00	36,642.00	-36,642.00	-100.0%
Total Other Expense	17,901.92	27,396.43	-9,494.51	-34.7%
Net Other Income	-17,827.21	-26,546.43	8,719.22	32.9%
Net Income	<u>197,454.34</u>	<u>123,837.47</u>	<u>73,616.87</u>	<u>59.5%</u>

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