

CAMPGROUND OF THE ROCKIES
Profit & Loss Prev Year Comparison
September 1, 2018 through March 14, 2019

	Sep 1, '18 - Mar 14,...	Sep 1, '17 - Mar 14,...	\$ 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	2,239.99	1,435.01	64.1%
402 · Interest Charged	3,039.51	432.48	2,607.03	602.8%
405 · Administrative Fees	13.10	5.25	7.85	149.5%
407 · Legal Fees	-7,109.14	-2,657.51	-4,451.63	-167.5%
422 · Ice Cream	73.50	49.00	24.50	50.0%
450 · Propane Income	2,232.15	2,754.29	-522.14	-19.0%
452 · Laundry Income	1,472.75	1,011.44	461.31	45.6%
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	68.35	90.65	-22.30	-24.6%
490 · Other Miscellaneous Income	1,227.64	1,285.47	-57.83	-4.5%
492 · Website Income	100.00	400.00	-300.00	-75.0%
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	108.50	506.84	-398.34	-78.6%
498.2 · Tax-Free DIV; EJ 3516	1,839.63	1,847.71	-8.08	-0.4%
498.4 · Capital Gain Distributions	7,920.22	0.00	7,920.22	100.0%
Total 498 · Dividend Income	11,415.13	2,866.83	8,548.30	298.2%
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	0.03	0.03	0.00	0.0%
499.08 · Int Income-E Jones #7718	1,375.79	2,071.75	-695.96	-33.6%
Total 499 · Interest Income	1,376.12	2,071.81	-695.69	-33.6%
Total Income	339,476.44	320,947.36	18,529.08	5.8%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51050 · Propane Dispenser (Bottles)	4,887.62	6,700.10	-1,812.48	-27.1%
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	4,966.28	6,853.15	-1,886.87	-27.5%
Total COGS	4,966.28	6,853.15	-1,886.87	-27.5%
Gross Profit	334,510.16	314,094.21	20,415.95	6.5%
Expense				
500 · Administrative Expense				
504 · Bad Debt Expense	56.27	78.71	-22.44	-28.5%
508 · Bank Service Charges	-2.93	122.62	-125.55	-102.4%
516 · Dues, Subscriptions, Educati...	787.94	160.00	627.94	392.5%
524 · Licenses and Permits	295.60	443.43	-147.83	-33.3%
528 · Meals	180.71	1,674.07	-1,493.36	-89.2%
540 · Office Supplies & Expense	2,812.75	1,309.29	1,503.46	114.8%
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	933.74	-550.46	-59.0%
Total 500 · Administrative Expense	4,840.24	4,813.86	26.38	0.6%

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570 · Insurance				
574 · Director's Liability	25,067.00	0.00	25,067.00	100.0%
578 · General Liability & Property	6,084.64	23,533.00	-17,448.36	-74.1%
582 · Workman's Compensation	1,087.00	1,369.00	-282.00	-20.6%
Total 570 · Insurance	32,238.64	24,902.00	7,336.64	29.5%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintena...	4,982.26	18,680.29	-13,698.03	-73.3%
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	15,061.94	45,536.91	-30,474.97	-66.9%
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	1,228.77	-999.21	-81.3%
662 · Kitchen/Clubhouse Supplies	63.06	338.30	-275.24	-81.4%
666 · Tools	373.43	0.00	373.43	100.0%
672 · Vehicle Repairs	1,427.89	2,768.42	-1,340.53	-48.4%
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	7,187.84	-2,588.50	-36.0%
680 · Payroll Expenses				
682 · Benefits	6,009.22	6,190.24	-181.02	-2.9%
683 · Managers Salary	29,666.66	24,158.31	5,508.35	22.8%
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	113.75	134.50	-20.75	-15.4%
688 · Payroll Taxes	3,231.55	3,876.57	-645.02	-16.6%
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	46,514.08	47,176.94	-662.86	-1.4%
700 · Professional Fees				
702 · Accounting	6,658.29	8,182.59	-1,524.30	-18.6%
706 · Legal Counsel	403.85	4,824.32	-4,420.47	-91.6%
Total 700 · Professional Fees	7,062.14	13,006.91	-5,944.77	-45.7%
750 · Utilities				
644 · Satellite TV Service Provider	984.69	1,169.33	-184.64	-15.8%
676 · Waste Removal	5,987.00	8,851.75	-2,864.75	-32.4%
752 · Electric - common areas	8,227.73	7,173.58	1,054.15	14.7%
754 · Propane	8,397.45	9,265.70	-868.25	-9.4%
755 · Propane Disp.(Use Acct 51050)	0.00	0.00	0.00	0.0%
756 · Telephone	2,714.36	2,662.58	51.78	1.9%
Total 750 · Utilities	26,311.23	29,122.94	-2,811.71	-9.7%
Total Expense	136,627.61	171,768.98	-35,141.37	-20.5%
Net Ordinary Income	197,882.55	142,325.23	55,557.32	39.0%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	1,000.00	950.00	50.00	5.3%
953 · Property Taxes - Members	-925.29	0.00	-925.29	-100.0%
Total 900 · Cora Owned Real Estate	74.71	950.00	-875.29	-92.1%
Total Other Income	74.71	950.00	-875.29	-92.1%

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Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	2,292.63	1,964.05	328.58	16.7%
870 · Unrealized Gain/Loss	6,050.61	-4,556.98	10,607.59	232.8%
Total 800 · Reserve Activity	8,343.24	-2,592.93	10,936.17	421.8%
970 · Depreciation - Tax Basis	0.00	36,642.00	-36,642.00	-100.0%
Total Other Expense	8,343.24	34,049.07	-25,705.83	-75.5%
Net Other Income	-8,268.53	-33,099.07	24,830.54	75.0%
Net Income	<u>189,614.02</u>	<u>109,226.16</u>	<u>80,387.86</u>	<u>73.6%</u>

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