CAMPGROUND OF THE ROCKIES

Profit & Loss Prev Year Comparison

September 1, 2018 through April 16, 2019

	Sep 1, '18 - Apr 16, 19	Sep 1, '17 - Apr 16, 18
Ordinary Income/Expense		
Income		
400 · Assessment Fees	318,965.83	304,023.20
401 · Late Fees	3,675.00	2,239.99
402 · Interest Charged	3,022.92	432.48
405 · Administrative Fees	13.10	5.25
407 · Legal Fees	-7,109.14	-338.51
422 · Ice Cream	73.50	49.00
450 · Propane Income	2,315.67	2,875.44
452 · Laundry Income	1,472.75	1,111.84
453 · Ice	204.00	235.00
454 · Tower Lease Income	3,630.00	3,588.75
455 · Soda	68.35	90.65
490 · Other Miscellaneous Income	1,297.64	1,285.47
491 · Rebates & Patronge Refunds	0.00	3,424.71
492 · Website Income	100.00	500.00
497 · Capital Gain Distributions		
497.1 · Cap Gain Distr-Ed Jones #..3516	0.00	3,458.21
Total 497 · Capital Gain Distributions	0.00	3,458.21
498 · Dividend Income		
498.1 · Qual DIV-E Jones #3516	1,246.89	655.53
498.11 · Partially Qual Dividends	339.45	0.00
498.12 · Non-Qual Dividends	122.13	540.15
498.2 · Tax-Free DIV; EJ 3516	2,515.12	2,196.09
498.4 · Capital Gain Distributions	7,920.22	0.00
Total 498 · Dividend Income	12,143.81	3,391.77
499 · Interest Income		
499.00 · Int-Ed Jones #3516	0.24	0.03
499.01 · Int Income-EJ MMkt #7619	0.06	0.00
499.05 · Int Income-High Country Bk	0.06	0.06
499.08 · Int Income-E Jones #7718	1,513.69	2,114.24
Total 499 · Interest Income	1,514.05	2,114.33
Total Income	341,387.48	328,487.58
Cost of Goods Sold		
50000 · Cost of Goods Sold		
51050 · Propane Dispenser (Bottles)	4,887.62	6,700.10
51053 · Ice Cost	13.95	153.05
51055 · Soda Cost	64.71	0.00
Total 50000 · Cost of Goods Sold	4,966.28	6,853.15
Total COGS	4,966.28	6,853.15
Gross Profit	336,421.20	321,634.43

	Sep 1, '18 - Apr 16, 19	Sep 1, '17 - Apr 16, 18
Expense		
500 · Administrative Expense		
504 · Bad Debt Expense	56.27	80.31
508 · Bank Service Charges	1.33	122.62
516 · Dues, Subscriptions, Education	839.94	197.00
524 · Licenses and Permits	336.27	486.70
528 · Meals	310.47	1,674.07
540 · Office Supplies & Expense	3,258.45	1,407.48
544 · Postage and Delivery	277.87	92.00
558 · Technology	2,615.01	0.00
559 · Technology - internet service	383.28	1,359.88
Total 500 · Administrative Expense	8,078.89	5,420.06
570 · Insurance		
574 · Director's Liability	25,067.00	0.00
578 · General Liability & Property	6,084.64	23,533.00
582 · Workman's Compensation	3,089.00	1,826.00
Total 570 · Insurance	34,240.64	25,359.00
600 · Maintenance-Facilities		
604 · Building Repairs & Maintenance	9,964.57	24,273.78
608 · Grounds Expense	3,272.40	3,759.95
612 · Pool	46.33	1,859.33
616 · Recreational, Reservoir	1,732.64	2,874.88
620 · Road maintenance	296.12	17,907.06
628 · Water & Sewer Maintenance	6,363.41	619.00
Total 600 · Maintenance-Facilities	21,675.47	51,294.00
625 · Special Projects	0.00	21.58
640 · Maintenance-General		
652 · Gas	3,258.59	2,768.10
658 · Janitorial and Paper Supplies	242.26	1,801.53
662 · Kitchen/Clubhouse Supplies	63.06	484.28
666 · Tools	373.43	0.00
672 · Vehicle Repairs	1,528.91	2,768.42
677 · Porty-Potty Rental	0.00	0.00
640 · Maintenance-General - Other	156.49	96.50
Total 640 · Maintenance-General	5,622.74	7,918.83
680 · Payroll Expenses		
682 · Benefits	8,077.88	7,135.94
683 · Managers Salary	36,566.66	29,958.30
684 · Other Salaries	0.00	5,225.88
685 · Performance Bonus	7,500.00	7,424.44
686 · Payroll Fees	128.50	152.25
688 · Payroll Taxes	4,050.85	4,413.43
690 · Workcampers expense	60.00	138.00
680 · Payroll Expenses - Other	1,932.90	128.00

	Sep 1, '18 - Apr 16, 19	Sep 1, '17 - Apr 16, 18
Total 680 · Payroll Expenses	58,316.79	54,576.24
700 · Professional Fees		
702 · Accounting	7,033.29	8,872.59
706 · Legal Counsel	403.85	8,221.74
Total 700 · Professional Fees	7,437.14	17,094.33
750 · Utilities		
644 · Satellite TV Service Provider	1,141.63	1,389.27
676 · Waste Removal	7,803.25	9,591.25
752 · Electric - common areas	5,590.63	8,316.04
754 · Propane	12,512.67	9,470.58
755 · Propane Disp.(Use Acct 51050)	0.00	0.00
756 · Telephone	3,463.20	3,125.05
Total 750 · Utilities	30,511.38	31,892.19
Total Expense	165,883.05	193,576.23
Net Ordinary Income	170,538.15	128,058.20
Other Income/Expense		
Other Income		
900 · Cora Owned Real Estate		
924 · Transfer Fees - real estate	1,000.00	1,050.00
953 · Property Taxes - Members	-925.29	0.00
Total 900 · Cora Owned Real Estate	74.71	1,050.00
Total Other Income	74.71	1,050.00
Other Expense		
800 · Reserve Activity		
810 · Investment Expenses	2,817.49	2,273.76
870 · Unrealized Gain/Loss	2,281.58	-1,131.22
Total 800 · Reserve Activity	5,099.07	1,142.54
970 · Depreciation - Tax Basis	0.00	36,642.00
Total Other Expense	5,099.07	37,784.54
Net Other Income	-5,024.36	-36,734.54
Net Income	**165,513.79**	**91,323.66**

CAMPGROUND OF THE ROCKIES

Profit & Loss Prev Year Comparison
September 1, 2018 through April 16, 2019

12:59 PM
05/18/2019
Accrual Basis

	$ Change	% Change
Ordinary Income/Expense		
Income		
400 · Assessment Fees	14,942.63	4.92%
401 · Late Fees	1,435.01	64.06%
402 · Interest Charged	2,590.44	598.97%
405 · Administrative Fees	7.85	149.52%
407 · Legal Fees	-6,770.63	-2,000.13%
422 · Ice Cream	24.50	50.0%
450 · Propane Income	-559.77	-19.47%
452 · Laundry Income	360.91	32.46%
453 · Ice	-31.00	-13.19%
454 · Tower Lease Income	41.25	1.15%
455 · Soda	-22.30	-24.6%
490 · Other Miscellaneous Income	12.17	0.95%
491 · Rebates & Patronge Refunds	-3,424.71	-100.0%
492 · Website Income	-400.00	-80.0%
497 · Capital Gain Distributions		
497.1 · Cap Gain Distr-Ed Jones #..3516	-3,458.21	-100.0%
Total 497 · Capital Gain Distributions	-3,458.21	-100.0%
498 · Dividend Income		
498.1 · Qual DIV-E Jones #3516	591.36	90.21%
498.11 · Partially Qual Dividends	339.45	100.0%
498.12 · Non-Qual Dividends	-418.02	-77.39%
498.2 · Tax-Free DIV; EJ 3516	319.03	14.53%
498.4 · Capital Gain Distributions	7,920.22	100.0%
Total 498 · Dividend Income	8,752.04	258.04%
499 · Interest Income		
499.00 · Int-Ed Jones #3516	0.21	700.0%
499.01 · Int Income-EJ MMkt #7619	0.06	100.0%
499.05 · Int Income-High Country Bk	0.00	0.0%
499.08 · Int Income-E Jones #7718	-600.55	-28.41%
Total 499 · Interest Income	-600.28	-28.39%
Total Income	12,899.90	3.93%
Cost of Goods Sold		
50000 · Cost of Goods Sold		
51050 · Propane Dispenser (Bottles)	-1,812.48	-27.05%
51053 · Ice Cost	-139.10	-90.89%
51055 · Soda Cost	64.71	100.0%
Total 50000 · Cost of Goods Sold	-1,886.87	-27.53%
Total COGS	-1,886.87	-27.53%
Gross Profit	14,786.77	4.6%

	$ Change	% Change
Expense		
500 · Administrative Expense		
504 · Bad Debt Expense	-24.04	-29.93%
508 · Bank Service Charges	-121.29	-98.92%
516 · Dues, Subscriptions, Education	642.94	326.37%
524 · Licenses and Permits	-150.43	-30.91%
528 · Meals	-1,363.60	-81.45%
540 · Office Supplies & Expense	1,850.97	131.51%
544 · Postage and Delivery	185.87	202.03%
558 · Technology	2,615.01	100.0%
559 · Technology - internet service	-976.60	-71.82%
Total 500 · Administrative Expense	2,658.83	49.06%
570 · Insurance		
574 · Director's Liability	25,067.00	100.0%
578 · General Liability & Property	-17,448.36	-74.14%
582 · Workman's Compensation	1,263.00	69.17%
Total 570 · Insurance	8,881.64	35.02%
600 · Maintenance-Facilities		
604 · Building Repairs & Maintenance	-14,309.21	-58.95%
608 · Grounds Expense	-487.55	-12.97%
612 · Pool	-1,813.00	-97.51%
616 · Recreational, Reservoir	-1,142.24	-39.73%
620 · Road maintenance	-17,610.94	-98.35%
628 · Water & Sewer Maintenance	5,744.41	928.02%
Total 600 · Maintenance-Facilities	-29,618.53	-57.74%
625 · Special Projects	-21.58	-100.0%
640 · Maintenance-General		
652 · Gas	490.49	17.72%
658 · Janitorial and Paper Supplies	-1,559.27	-86.55%
662 · Kitchen/Clubhouse Supplies	-421.22	-86.98%
666 · Tools	373.43	100.0%
672 · Vehicle Repairs	-1,239.51	-44.77%
677 · Porty-Potty Rental	0.00	0.0%
640 · Maintenance-General - Other	59.99	62.17%
Total 640 · Maintenance-General	-2,296.09	-29.0%
680 · Payroll Expenses		
682 · Benefits	941.94	13.2%
683 · Managers Salary	6,608.36	22.06%
684 · Other Salaries	-5,225.88	-100.0%
685 · Performance Bonus	75.56	1.02%
686 · Payroll Fees	-23.75	-15.6%
688 · Payroll Taxes	-362.58	-8.22%
690 · Workcampers expense	-78.00	-56.52%
680 · Payroll Expenses - Other	1,804.90	1,410.08%

	$ Change	% Change
Total 680 · Payroll Expenses	3,740.55	6.85%
700 · Professional Fees		
702 · Accounting	-1,839.30	-20.73%
706 · Legal Counsel	-7,817.89	-95.09%
Total 700 · Professional Fees	-9,657.19	-56.49%
750 · Utilities		
644 · Satellite TV Service Provider	-247.64	-17.83%
676 · Waste Removal	-1,788.00	-18.64%
752 · Electric - common areas	-2,725.41	-32.77%
754 · Propane	3,042.09	32.12%
755 · Propane Disp.(Use Acct 51050)	0.00	0.0%
756 · Telephone	338.15	10.82%
Total 750 · Utilities	-1,380.81	-4.33%
Total Expense	-27,693.18	-14.31%
Net Ordinary Income	42,479.95	33.17%
Other Income/Expense		
Other Income		
900 · Cora Owned Real Estate		
924 · Transfer Fees - real estate	-50.00	-4.76%
953 · Property Taxes - Members	-925.29	-100.0%
Total 900 · Cora Owned Real Estate	-975.29	-92.89%
Total Other Income	-975.29	-92.89%
Other Expense		
800 · Reserve Activity		
810 · Investment Expenses	543.73	23.91%
870 · Unrealized Gain/Loss	3,412.80	301.69%
Total 800 · Reserve Activity	3,956.53	346.29%
970 · Depreciation - Tax Basis	-36,642.00	-100.0%
Total Other Expense	-32,685.47	-86.51%
Net Other Income	31,710.18	86.32%
Net Income	**74,190.13**	**81.24%**