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05/18/19

Accrual Basis

CAMPGROUND OF THE ROCKIES

Profit & Loss Prev Year Comparison

September 1, 2018 through May 18, 2019

	Sep 1, '18 - May 18, ...	Sep 1, '17 - May 18, ...	\$ 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	3,022.92	432.48	2,590.44	599.0%
405 · Administrative Fees	13.10	5.25	7.85	149.5%
407 · Legal Fees	-5,934.64	2,759.84	-8,694.48	-315.0%
422 · Ice Cream	73.50	49.00	24.50	50.0%
450 · Propane Income	2,534.91	3,095.56	-560.65	-18.1%
452 · Laundry Income	1,544.00	1,316.34	227.66	17.3%
453 · Ice	204.00	235.00	-31.00	-13.2%
454 · Tower Lease Income	4,083.75	4,042.50	41.25	1.0%
455 · Soda	68.35	90.65	-22.30	-24.6%
490 · Other Miscellaneous Income	1,297.64	1,428.97	-131.33	-9.2%
491 · Rebates & Patronge Refunds	0.00	3,424.71	-3,424.71	-100.0%
492 · Website Income	100.00	500.00	-400.00	-80.0%
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	1,622.33	655.53	966.80	147.5%
498.11 · Partially Qual Dividends	339.45	0.00	339.45	100.0%
498.12 · Non-Qual Dividends	171.22	584.64	-413.42	-70.7%
498.2 · Tax-Free DIV; EJ 3516	3,233.21	2,540.89	692.32	27.3%
498.4 · Capital Gain Distributions	7,920.23	0.00	7,920.23	100.0%
Total 498 · Dividend Income	13,286.44	3,781.06	9,505.38	251.4%
499 · Interest Income				
499.00 · Int-Ed Jones #3516	0.24	0.05	0.19	380.0%
499.01 · Int Income-EJ MMkt #7619	0.06	0.00	0.06	100.0%
499.05 · Int Income-High Country Bk	0.06	0.06	0.00	0.0%
499.08 · Int Income-E Jones #7718	1,513.69	2,131.26	-617.57	-29.0%
Total 499 · Interest Income	1,514.05	2,131.37	-617.32	-29.0%
Total Income	344,448.85	333,014.13	11,434.72	3.4%

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Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	8.40	0.00	8.40	100.0%
51050 · Propane Dispenser (Bottles)	4,887.62	7,499.90	-2,612.28	-34.8%
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	4,974.68	7,652.95	-2,678.27	-35.0%
Total COGS	4,974.68	7,652.95	-2,678.27	-35.0%
Gross Profit	339,474.17	325,361.18	14,112.99	4.3%
Expense				
500 · Administrative Expense				
504 · Bad Debt Expense	56.27	80.31	-24.04	-29.9%
508 · Bank Service Charges	1.33	122.62	-121.29	-98.9%
516 · Dues, Subscriptions, Education	832.61	197.00	635.61	322.6%
524 · Licenses and Permits	413.74	667.17	-253.43	-38.0%
528 · Meals	333.91	1,674.07	-1,340.16	-80.1%
540 · Office Supplies & Expense	3,426.75	1,887.06	1,539.69	81.6%
544 · Postage and Delivery	277.87	92.00	185.87	202.0%
558 · Technology	2,615.01	0.00	2,615.01	100.0%
559 · Technology - internet service	383.28	1,359.88	-976.60	-71.8%
560 · Website Expense	-100.00	0.00	-100.00	-100.0%
Total 500 · Administrative Expense	8,240.77	6,080.11	2,160.66	35.5%
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	3,089.00	2,283.00	806.00	35.3%
Total 570 · Insurance	34,240.64	25,816.00	8,424.64	32.6%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintenan...	11,305.64	25,059.46	-13,753.82	-54.9%
608 · Grounds Expense	3,272.40	6,426.95	-3,154.55	-49.1%
612 · Pool	46.33	1,859.33	-1,813.00	-97.5%
616 · Recreational, Reservoir	1,732.64	2,874.88	-1,142.24	-39.7%
619 · Forest Mgmt	0.00	5,000.00	-5,000.00	-100.0%

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620 · Road maintenance	296.12	30,065.06	-29,768.94	-99.0%
628 · Water & Sewer Maintenance	6,363.41	642.00	5,721.41	891.2%
Total 600 · Maintenance-Facilities	23,016.54	71,927.68	-48,911.14	-68.0%
625 · Special Projects	0.00	21.58	-21.58	-100.0%
640 · Maintenance-General				
652 · Gas	3,258.59	3,138.23	120.36	3.8%
658 · Janitorial and Paper Supplies	242.26	2,768.73	-2,526.47	-91.3%
662 · Kitchen/Clubhouse Supplies	187.56	533.85	-346.29	-64.9%
666 · Tools	373.43	0.00	373.43	100.0%
672 · Vehicle Repairs	1,528.91	3,440.60	-1,911.69	-55.6%
677 · Porty-Potty Rental	0.00	0.00	0.00	0.0%
640 · Maintenance-General - Other	156.49	314.37	-157.88	-50.2%
Total 640 · Maintenance-General	5,747.24	10,195.78	-4,448.54	-43.6%
680 · Payroll Expenses				
682 · Benefits	8,077.88	8,081.64	-3.76	-0.1%
683 · Managers Salary	43,854.94	34,024.96	9,829.98	28.9%
684 · Other Salaries	0.00	5,225.88	-5,225.88	-100.0%
685 · Performance Bonus	7,500.00	7,424.44	75.56	1.0%
686 · Payroll Fees	176.00	167.00	9.00	5.4%
688 · Payroll Taxes	4,893.04	4,782.73	110.31	2.3%
690 · Workcampers expense	60.00	138.00	-78.00	-56.5%
680 · Payroll Expenses - Other	3,842.90	128.00	3,714.90	2,902.3%
Total 680 · Payroll Expenses	68,404.76	59,972.65	8,432.11	14.1%
700 · Professional Fees				
702 · Accounting	7,558.29	9,307.59	-1,749.30	-18.8%
706 · Legal Counsel	2,640.85	11,055.59	-8,414.74	-76.1%
700 · Professional Fees - Other	360.00	0.00	360.00	100.0%
Total 700 · Professional Fees	10,559.14	20,363.18	-9,804.04	-48.2%

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750 · Utilities				
644 · Satellite TV Service Provider	1,298.57	1,609.21	-310.64	-19.3%
676 · Waste Removal	7,803.25	10,330.75	-2,527.50	-24.5%
752 · Electric - common areas	6,732.17	9,486.00	-2,753.83	-29.0%
754 · Propane	13,563.95	12,347.86	1,216.09	9.9%
755 · Propane Disp.(Use Acct 51050)	0.00	0.00	0.00	0.0%
756 · Telephone	3,709.63	3,508.97	200.66	5.7%
Total 750 · Utilities	33,107.57	37,282.79	-4,175.22	-11.2%
Total Expense	183,316.66	231,659.77	-48,343.11	-20.9%
Net Ordinary Income	156,157.51	93,701.41	62,456.10	66.7%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	1,000.00	1,050.00	-50.00	-4.8%
953 · Property Taxes - Members	-925.29	0.00	-925.29	-100.0%
Total 900 · Cora Owned Real Estate	74.71	1,050.00	-975.29	-92.9%
Total Other Income	74.71	1,050.00	-975.29	-92.9%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	3,404.12	2,618.22	785.90	30.0%
870 · Unrealized Gain/Loss	-4,099.61	-920.69	-3,178.92	-345.3%
Total 800 · Reserve Activity	-695.49	1,697.53	-2,393.02	-141.0%
970 · Depreciation - Tax Basis	0.00	36,642.00	-36,642.00	-100.0%
Total Other Expense	-695.49	38,339.53	-39,035.02	-101.8%
Net Other Income	770.20	-37,289.53	38,059.73	102.1%
Net Income	156,927.71	56,411.88	100,515.83	178.2%

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