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08/30/19

Accrual Basis

CAMPGROUND OF THE ROCKIES

Profit & Loss Prev Year Comparison

June 2018 through June 2019

	Jun '18 - Jun 19	Jun '17 - Jun 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
400 · Assessment Fees	317,965.83	303,902.51	14,063.32	4.6%
401 · Late Fees	3,780.00	2,239.99	1,540.01	68.8%
402 · Interest Charged	3,022.92	432.48	2,590.44	599.0%
405 · Administrative Fees	54.61	19.05	35.56	186.7%
407 · Legal Fees	1,413.87	438.29	975.58	222.6%
422 · Ice Cream	608.00	353.50	254.50	72.0%
450 · Propane Income	5,582.43	7,234.16	-1,651.73	-22.8%
452 · Laundry Income	4,731.94	4,261.19	470.75	11.1%
453 · Ice	821.95	1,189.00	-367.05	-30.9%
454 · Tower Lease Income	5,898.75	5,280.00	618.75	11.7%
455 · Soda	99.15	171.69	-72.54	-42.3%
490 · Other Miscellaneous Income	1,509.35	1,902.53	-393.18	-20.7%
491 · Rebates & Patronge Refunds	0.00	3,424.71	-3,424.71	-100.0%
492 · Website Income	200.00	700.00	-500.00	-71.4%
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	2,617.26	1,326.19	1,291.07	97.4%
498.11 · Partially Qual Dividends	339.45	0.00	339.45	100.0%
498.12 · Non-Qual Dividends	250.74	678.74	-428.00	-63.1%
498.2 · Tax-Free DIV; EJ 3516	5,827.99	4,002.96	1,825.03	45.6%
498.4 · Capital Gain Distributions	7,920.23	0.00	7,920.23	100.0%
Total 498 · Dividend Income	16,955.67	6,007.89	10,947.78	182.2%
499 · Interest Income				
499.00 · Int-Ed Jones #3516	0.33	0.07	0.26	371.4%
499.01 · Int Income-EJ MMkt #7619	0.06	0.00	0.06	100.0%
499.05 · Int Income-High Country Bk	0.06	0.07	-0.01	-14.3%
499.08 · Int Income-E Jones #7718	4,124.86	4,880.88	-756.02	-15.5%
Total 499 · Interest Income	4,125.31	4,881.02	-755.71	-15.5%
Total Income	366,769.78	345,896.22	20,873.56	6.0%

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Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	372.47	301.39	71.08	23.6%
51050 · Propane Dispenser (Bottles)	7,397.98	11,414.30	-4,016.32	-35.2%
51053 · Ice Cost	1,085.18	1,359.57	-274.39	-20.2%
51055 · Soda Cost	146.01	52.84	93.17	176.3%
Total 50000 · Cost of Goods Sold	9,001.64	13,128.10	-4,126.46	-31.4%
Total COGS	9,001.64	13,128.10	-4,126.46	-31.4%
Gross Profit	357,768.14	332,768.12	25,000.02	7.5%
Expense				
500 · Administrative Expense				
504 · Bad Debt Expense	40.53	91.00	-50.47	-55.5%
508 · Bank Service Charges	-5.42	152.62	-158.04	-103.6%
516 · Dues, Subscriptions, Education	871.61	236.00	635.61	269.3%
524 · Licenses and Permits	488.74	742.17	-253.43	-34.2%
528 · Meals	650.08	1,821.40	-1,171.32	-64.3%
540 · Office Supplies & Expense	7,092.50	4,305.16	2,787.34	64.7%
544 · Postage and Delivery	927.87	485.00	442.87	91.3%
548 · Printing and Reproduction	11.78	0.00	11.78	100.0%
557 · Special Projects	193.77	0.00	193.77	100.0%
558 · Technology	2,615.01	646.81	1,968.20	304.3%
559 · Technology - internet service	1,833.80	4,895.27	-3,061.47	-62.5%
Total 500 · Administrative Expense	14,720.27	13,375.43	1,344.84	10.1%
570 · Insurance				
574 · Director's Liability	916.00	0.00	916.00	100.0%
578 · General Liability & Property	31,151.64	23,533.00	7,618.64	32.4%
582 · Workman's Compensation	3,546.00	3,244.00	302.00	9.3%
Total 570 · Insurance	35,613.64	26,777.00	8,836.64	33.0%

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600 · Maintenance-Facilities				
604 · Building Repairs & Maintenance...	10,072.75	37,082.34	-27,009.59	-72.8%
608 · Grounds Expense	12,059.90	12,824.30	-764.40	-6.0%
612 · Pool	272.79	3,055.18	-2,782.39	-91.1%
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%
620 · Road maintenance	888.08	47,468.14	-46,580.06	-98.1%
628 · Water & Sewer Maintenance	13,654.57	5,412.44	8,242.13	152.3%
600 · Maintenance-Facilities - Other	0.00	80.37	-80.37	-100.0%
Total 600 · Maintenance-Facilities	38,680.73	113,797.65	-75,116.92	-66.0%
622 · Electrical/Electric Meters	1,567.00	0.00	1,567.00	100.0%
625 · Special Projects	318.33	119.04	199.29	167.4%
640 · Maintenance-General				
652 · Gas	6,361.97	5,775.71	586.26	10.2%
658 · Janitorial and Paper Supplies	3,174.34	4,785.56	-1,611.22	-33.7%
662 · Kitchen/Clubhouse Supplies	1,137.16	3,167.73	-2,030.57	-64.1%
666 · Tools	511.46	73.91	437.55	592.0%
672 · Vehicle Repairs	4,077.18	4,575.97	-498.79	-10.9%
677 · Porty-Potty Rental	672.00	1,178.25	-506.25	-43.0%
640 · Maintenance-General - Other	161.49	314.37	-152.88	-48.6%
Total 640 · Maintenance-General	16,095.60	19,871.50	-3,775.90	-19.0%
680 · Payroll Expenses				
682 · Benefits	11,033.30	13,717.56	-2,684.26	-19.6%
683 · Managers Salary	55,175.02	47,658.03	7,516.99	15.8%
684 · Other Salaries	34,119.20	18,026.92	16,092.28	89.3%
685 · Performance Bonus	7,500.00	5,602.01	1,897.99	33.9%
686 · Payroll Fees	1,933.98	281.00	1,652.98	588.3%
688 · Payroll Taxes	7,123.19	7,536.34	-413.15	-5.5%
690 · Workcampers expense	407.13	-4,869.04	5,276.17	108.4%
680 · Payroll Expenses - Other	-1,333.85	7,381.73	-8,715.58	-118.1%
Total 680 · Payroll Expenses	115,957.97	95,334.55	20,623.42	21.6%
700 · Professional Fees				
702 · Accounting	12,228.75	15,283.04	-3,054.29	-20.0%
706 · Legal Counsel	13,055.55	14,105.44	-1,049.89	-7.4%
700 · Professional Fees - Other	660.00	0.00	660.00	100.0%
Total 700 · Professional Fees	25,944.30	29,388.48	-3,444.18	-11.7%

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750 · Utilities				
644 · Satellite TV Service Provider	2,272.27	2,426.00	-153.73	-6.3%
676 · Waste Removal	11,970.25	12,557.00	-586.75	-4.7%
752 · Electric - common areas	19,878.43	18,614.12	1,264.31	6.8%
754 · Propane	18,018.35	17,031.30	987.05	5.8%
755 · Propane Disp.(Use Acct 51050)	0.00	0.00	0.00	0.0%
756 · Telephone	5,725.38	5,792.81	-67.43	-1.2%
750 · Utilities - Other	32.58	0.00	32.58	100.0%
Total 750 · Utilities	57,897.26	56,421.23	1,476.03	2.6%
Total Expense	306,795.10	355,084.88	-48,289.78	-13.6%
Net Ordinary Income	50,973.04	-22,316.76	73,289.80	328.4%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	1,550.00	1,950.00	-400.00	-20.5%
953 · Property Taxes - Members	-2,012.17	0.00	-2,012.17	-100.0%
Total 900 · Cora Owned Real Estate	-462.17	1,950.00	-2,412.17	-123.7%
Total Other Income	-462.17	1,950.00	-2,412.17	-123.7%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	5,607.98	4,002.48	1,605.50	40.1%
870 · Unrealized Gain/Loss	-11,942.91	-4,079.19	-7,863.72	-192.8%
Total 800 · Reserve Activity	-6,334.93	-76.71	-6,258.22	-8,158.3%
815 · Pool Repair Expenses	0.00	59.68	-59.68	-100.0%
970 · Depreciation - Tax Basis	0.00	71,937.00	-71,937.00	-100.0%
Total Other Expense	-6,334.93	71,919.97	-78,254.90	-108.8%
Net Other Income	5,872.76	-69,969.97	75,842.73	108.4%
Net Income	56,845.80	-92,286.73	149,132.53	161.6%

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