

12:29 PM

08/30/19

Accrual Basis

CAMPGROUND OF THE ROCKIES

Profit & Loss Prev Year Comparison

July 2018 through July 2019

	Jul '18 - Jul 19	Jul '17 - Jul 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
400 · Assessment Fees	318,507.83	303,902.51	14,605.32	4.8%
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	89.71	50.76	38.95	76.7%
407 · Legal Fees	2,463.87	-351.90	2,815.77	800.2%
422 · Ice Cream	619.50	489.50	130.00	26.6%
450 · Propane Income	5,508.91	6,634.51	-1,125.60	-17.0%
452 · Laundry Income	4,467.08	4,081.74	385.34	9.4%
453 · Ice	1,036.95	930.45	106.50	11.5%
454 · Tower Lease Income	6,352.50	6,228.75	123.75	2.0%
455 · Soda	164.35	192.99	-28.64	-14.8%
490 · Other Miscellaneous Income	2,045.48	1,910.68	134.80	7.1%
491 · Rebates & Patronge Refunds	0.00	3,424.71	-3,424.71	-100.0%
492 · Website Income	250.00	600.00	-350.00	-58.3%
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	2,252.06	1,129.72	1,122.34	99.4%
498.11 · Partially Qual Dividends	339.45	0.00	339.45	100.0%
498.12 · Non-Qual Dividends	204.27	680.89	-476.62	-70.0%
498.2 · Tax-Free DIV; EJ 3516	5,480.83	4,139.99	1,340.84	32.4%
498.4 · Capital Gain Distributions	7,920.23	0.00	7,920.23	100.0%
Total 498 · Dividend Income	16,196.84	5,950.60	10,246.24	172.2%
499 · Interest Income				
499.00 · Int-Ed Jones #3516	0.32	0.10	0.22	220.0%
499.01 · Int Income-EJ MMkt #7619	0.06	0.00	0.06	100.0%
499.05 · Int Income-High Country Bk	0.06	0.07	-0.01	-14.3%
499.08 · Int Income-E Jones #7718	3,636.61	4,747.00	-1,110.39	-23.4%
Total 499 · Interest Income	3,637.05	4,747.17	-1,110.12	-23.4%
Total Income	368,142.99	344,923.15	23,219.84	6.7%

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Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	355.51	286.59	68.92	24.1%
51050 · Propane Dispenser (Bottles)	12,827.92	12,562.22	265.70	2.1%
51053 · Ice Cost	888.47	800.98	87.49	10.9%
51055 · Soda Cost	93.17	52.84	40.33	76.3%
Total 50000 · Cost of Goods Sold	14,165.07	13,702.63	462.44	3.4%
Total COGS	14,165.07	13,702.63	462.44	3.4%
Gross Profit	353,977.92	331,220.52	22,757.40	6.9%
Expense				
500 · Administrative Expense				
504 · Bad Debt Expense	40.53	91.00	-50.47	-55.5%
508 · Bank Service Charges	-20.42	137.62	-158.04	-114.8%
516 · Dues, Subscriptions, Education	871.61	197.00	674.61	342.4%
524 · Licenses and Permits	563.74	817.17	-253.43	-31.0%
528 · Meals	650.08	1,778.83	-1,128.75	-63.5%
540 · Office Supplies & Expense	7,131.80	6,027.97	1,103.83	18.3%
544 · Postage and Delivery	1,209.55	387.00	822.55	212.6%
548 · Printing and Reproduction	11.78	0.00	11.78	100.0%
557 · Special Projects	1,078.21	193.77	884.44	456.4%
558 · Technology	2,615.01	646.81	1,968.20	304.3%
559 · Technology - internet service	1,833.80	5,185.06	-3,351.26	-64.6%
560 · Website Expense	228.00	0.00	228.00	100.0%
Total 500 · Administrative Expense	16,213.69	15,462.23	751.46	4.9%
570 · Insurance				
574 · Director's Liability	916.00	458.00	458.00	100.0%
578 · General Liability & Property	31,386.64	23,533.00	7,853.64	33.4%
582 · Workman's Compensation	3,421.00	2,740.00	681.00	24.9%
Total 570 · Insurance	35,723.64	26,731.00	8,992.64	33.6%

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600 · Maintenance-Facilities				
604 · Building Repairs & Maintenance	4,846.12	38,056.62	-33,210.50	-87.3%
608 · Grounds Expense	12,214.41	12,676.72	-462.31	-3.7%
612 · Pool	231.90	2,197.09	-1,965.19	-89.5%
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%
620 · Road maintenance	7,049.01	38,707.17	-31,658.16	-81.8%
628 · Water & Sewer Maintenance	16,274.07	5,588.44	10,685.63	191.2%
Total 600 · Maintenance-Facilities	42,348.15	105,100.92	-62,752.77	-59.7%
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	5,497.96	5,849.46	-351.50	-6.0%
658 · Janitorial and Paper Supplies	3,345.52	5,139.61	-1,794.09	-34.9%
662 · Kitchen/Clubhouse Supplies	1,341.34	3,115.16	-1,773.82	-56.9%
666 · Tools	511.46	73.91	437.55	592.0%
672 · Vehicle Repairs	3,752.15	4,575.97	-823.82	-18.0%
677 · Porty-Potty Rental	1,397.50	1,155.25	242.25	21.0%
640 · Maintenance-General - Other	161.49	314.37	-152.88	-48.6%
Total 640 · Maintenance-General	16,007.42	20,223.73	-4,216.31	-20.9%
680 · Payroll Expenses				
682 · Benefits	10,048.16	14,151.48	-4,103.32	-29.0%
683 · Managers Salary	55,614.39	48,224.69	7,389.70	15.3%
684 · Other Salaries	38,139.20	17,426.92	20,712.28	118.9%
685 · Performance Bonus	7,500.00	5,602.01	1,897.99	33.9%
686 · Payroll Fees	1,911.73	309.00	1,602.73	518.7%
688 · Payroll Taxes	7,033.60	7,898.26	-864.66	-11.0%
690 · Workcampers expense	407.13	-4,869.04	5,276.17	108.4%
680 · Payroll Expenses - Other	-7,141.73	11,747.33	-18,889.06	-160.8%
Total 680 · Payroll Expenses	113,512.48	100,490.65	13,021.83	13.0%
700 · Professional Fees				
702 · Accounting	12,160.35	15,778.04	-3,617.69	-22.9%
706 · Legal Counsel	12,519.70	13,756.44	-1,236.74	-9.0%
700 · Professional Fees - Other	660.00	0.00	660.00	100.0%
Total 700 · Professional Fees	25,340.05	29,534.48	-4,194.43	-14.2%

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750 · Utilities				
644 · Satellite TV Service Provider	2,429.21	2,666.93	-237.72	-8.9%
676 · Waste Removal	10,757.25	13,186.00	-2,428.75	-18.4%
752 · Electric - common areas	19,669.47	18,658.18	1,011.29	5.4%
754 · Propane	18,552.38	16,528.50	2,023.88	12.2%
755 · Propane Disp.(Use Acct 51050)	0.00	0.00	0.00	0.0%
756 · Telephone	5,582.03	5,796.82	-214.79	-3.7%
750 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 750 · Utilities	56,990.34	56,836.43	153.91	0.3%
Total Expense	308,021.10	354,498.48	-46,477.38	-13.1%
Net Ordinary Income	45,956.82	-23,277.96	69,234.78	297.4%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	1,550.00	2,050.00	-500.00	-24.4%
953 · Property Taxes - Members	-2,012.17	-1,086.88	-925.29	-85.1%
Total 900 · Cora Owned Real Estate	-462.17	963.12	-1,425.29	-148.0%
Total Other Income	-462.17	963.12	-1,425.29	-148.0%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	5,262.84	4,101.67	1,161.17	28.3%
870 · Unrealized Gain/Loss	-12,892.66	-7,602.55	-5,290.11	-69.6%
Total 800 · Reserve Activity	-7,629.82	-3,500.88	-4,128.94	-117.9%
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	-7,629.82	68,495.80	-76,125.62	-111.1%
Net Other Income	7,167.65	-67,532.68	74,700.33	110.6%
Net Income	53,124.47	-90,810.64	143,935.11	158.5%

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