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08/30/19

Accrual Basis

CAMPGROUND OF THE ROCKIES
Profit & Loss Prev Year Comparison
September 1, 2018 through August 30, 2019

	Sep 1, '18 - Aug 30,...	Sep 1, '17 - Aug 30,...	\$ Change	% Change
Ordinary Income/Expense				
Income				
400 · Assessment Fees	318,507.83	304,023.20	14,484.63	4.8%
401 · Late Fees	3,710.00	2,239.99	1,470.01	65.6%
402 · Interest Charged	3,022.92	432.48	2,590.44	599.0%
405 · Administrative Fees	54.40	43.76	10.64	24.3%
407 · Legal Fees	3,978.71	1,252.50	2,726.21	217.7%
422 · Ice Cream	515.50	470.50	45.00	9.6%
450 · Propane Income	5,115.51	5,576.39	-460.88	-8.3%
452 · Laundry Income	3,726.78	3,485.74	241.04	6.9%
453 · Ice	1,180.50	577.45	603.05	104.4%
454 · Tower Lease Income	5,445.00	5,403.75	41.25	0.8%
455 · Soda	136.05	156.15	-20.10	-12.9%
490 · Other Miscellaneous Income	2,342.37	1,533.68	808.69	52.7%
491 · Rebates & Patronge Refunds	0.00	3,424.71	-3,424.71	-100.0%
492 · Website Income	250.00	500.00	-250.00	-50.0%
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	2,191.58	1,081.21	1,110.37	102.7%
498.11 · Partially Qual Dividends	339.45	0.00	339.45	100.0%
498.12 · Non-Qual Dividends	197.99	678.47	-480.48	-70.8%
498.2 · Tax-Free DIV; EJ 3516	4,698.77	3,624.01	1,074.76	29.7%
498.4 · Capital Gain Distributions	7,920.23	0.00	7,920.23	100.0%
Total 498 · Dividend Income	15,348.02	5,383.69	9,964.33	185.1%
499 · Interest Income				
499.00 · Int-Ed Jones #3516	0.29	0.09	0.20	222.2%
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	2,251.08	3,388.69	-1,137.61	-33.6%
Total 499 · Interest Income	2,251.49	3,388.84	-1,137.35	-33.6%
Total Income	365,585.08	341,351.04	24,234.04	7.1%

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Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	314.69	312.95	1.74	0.6%
51050 · Propane Dispenser (Bottles)	10,962.20	9,948.99	1,013.21	10.2%
51053 · Ice Cost	564.24	875.68	-311.44	-35.6%
51055 · Soda Cost	93.17	52.84	40.33	76.3%
Total 50000 · Cost of Goods Sold	11,934.30	11,190.46	743.84	6.7%
Total COGS	11,934.30	11,190.46	743.84	6.7%
Gross Profit	353,650.78	330,160.58	23,490.20	7.1%
Expense				
500 · Administrative Expense				
504 · Bad Debt Expense	40.53	80.31	-39.78	-49.5%
508 · Bank Service Charges	16.33	137.62	-121.29	-88.1%
516 · Dues, Subscriptions, Education	871.61	197.00	674.61	342.4%
524 · Licenses and Permits	488.74	742.17	-253.43	-34.2%
528 · Meals	333.91	1,990.24	-1,656.33	-83.2%
540 · Office Supplies & Expense	6,181.88	4,419.92	1,761.96	39.9%
544 · Postage and Delivery	959.55	392.00	567.55	144.8%
548 · Printing and Reproduction	11.78	0.00	11.78	100.0%
557 · Special Projects	512.18	193.77	318.41	164.3%
558 · Technology	2,615.01	0.00	2,615.01	100.0%
559 · Technology - internet service	1,812.38	2,696.02	-883.64	-32.8%
560 · Website Expense	228.00	0.00	228.00	100.0%
Total 500 · Administrative Expense	14,071.90	10,849.05	3,222.85	29.7%
570 · Insurance				
574 · Director's Liability	458.00	458.00	0.00	0.0%
578 · General Liability & Property	32,908.64	23,533.00	9,375.64	39.8%
582 · Workman's Compensation	3,421.00	2,740.00	681.00	24.9%
570 · Insurance - Other	1,537.56	0.00	1,537.56	100.0%
Total 570 · Insurance	38,325.20	26,731.00	11,594.20	43.4%

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600 · Maintenance-Facilities				
604 · Building Repairs & Maintenan...	5,610.50	34,076.55	-28,466.05	-83.5%
608 · Grounds Expense	6,414.41	13,744.72	-7,330.31	-53.3%
612 · Pool	69.66	2,062.46	-1,992.80	-96.6%
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	6,457.05	38,580.32	-32,123.27	-83.3%
628 · Water & Sewer Maintenance	20,118.07	4,273.50	15,844.57	370.8%
Total 600 · Maintenance-Facilities	40,402.33	100,612.43	-60,210.10	-59.8%
622 · Electrical/Electric Meters	1,567.00	0.00	1,567.00	100.0%
625 · Special Projects	313.90	-4.43	318.33	7,185.8%
640 · Maintenance-General				
652 · Gas	4,389.78	6,064.94	-1,675.16	-27.6%
658 · Janitorial and Paper Supplies	2,537.02	4,454.92	-1,917.90	-43.1%
662 · Kitchen/Clubhouse Supplies	1,099.93	1,607.95	-508.02	-31.6%
666 · Tools	541.46	73.91	467.55	632.6%
672 · Vehicle Repairs	3,735.07	4,177.60	-442.53	-10.6%
677 · Porty-Potty Rental	725.50	672.00	53.50	8.0%
640 · Maintenance-General - Other	156.49	319.37	-162.88	-51.0%
Total 640 · Maintenance-General	13,185.25	17,370.69	-4,185.44	-24.1%
680 · Payroll Expenses				
682 · Benefits	8,077.88	11,037.06	-2,959.18	-26.8%
683 · Managers Salary	59,588.32	44,878.35	14,709.97	32.8%
684 · Other Salaries	18,461.90	24,914.18	-6,452.28	-25.9%
685 · Performance Bonus	7,500.00	7,424.44	75.56	1.0%
686 · Payroll Fees	1,854.98	320.50	1,534.48	478.8%
688 · Payroll Taxes	6,292.04	7,509.32	-1,217.28	-16.2%
690 · Workcampers expense	407.13	138.00	269.13	195.0%
680 · Payroll Expenses - Other	450.00	0.00	450.00	100.0%
Total 680 · Payroll Expenses	102,632.25	96,221.85	6,410.40	6.7%
700 · Professional Fees				
702 · Accounting	9,373.29	12,167.58	-2,794.29	-23.0%
706 · Legal Counsel	11,375.70	13,738.44	-2,362.74	-17.2%
700 · Professional Fees - Other	660.00	0.00	660.00	100.0%
Total 700 · Professional Fees	21,408.99	25,906.02	-4,497.03	-17.4%

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750 · Utilities				
644 · Satellite TV Service Provider	1,769.39	2,488.97	-719.58	-28.9%
676 · Waste Removal	9,283.75	13,993.75	-4,710.00	-33.7%
752 · Electric - common areas	11,367.85	16,237.61	-4,869.76	-30.0%
754 · Propane	17,622.58	16,528.48	1,094.10	6.6%
755 · Propane Disp.(Use Acct 51050)	0.00	0.00	0.00	0.0%
756 · Telephone	4,709.67	5,069.58	-359.91	-7.1%
750 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 750 · Utilities	44,753.24	54,318.39	-9,565.15	-17.6%
Total Expense	276,660.06	332,005.00	-55,344.94	-16.7%
Net Ordinary Income	76,990.72	-1,844.42	78,835.14	4,274.3%
Other Income/Expense				
Other Income				
900 · Cora Owned Real Estate				
924 · Transfer Fees - real estate	1,550.00	1,500.00	50.00	3.3%
953 · Property Taxes - Members	-925.29	-1,086.88	161.59	14.9%
Total 900 · Cora Owned Real Estate	624.71	413.12	211.59	51.2%
Total Other Income	624.71	413.12	211.59	51.2%
Other Expense				
800 · Reserve Activity				
810 · Investment Expenses	4,579.48	3,630.46	949.02	26.1%
870 · Unrealized Gain/Loss	-7,723.92	-5,709.57	-2,014.35	-35.3%
Total 800 · Reserve Activity	-3,144.44	-2,079.11	-1,065.33	-51.2%
970 · Depreciation - Tax Basis	0.00	36,642.00	-36,642.00	-100.0%
Total Other Expense	-3,144.44	34,562.89	-37,707.33	-109.1%
Net Other Income	3,769.15	-34,149.77	37,918.92	111.0%
Net Income	80,759.87	-35,994.19	116,754.06	324.4%

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