

11:31 AM
04/11/20

Accrual Basis

CAMPGROUND OF THE ROCKIES

Profit & Loss Prev Year Comparison

September 1, 2019 through April 11, 2020

	Sep 1, '19 - Apr 11, 20	Sep 1, '18 - Apr 11, 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
400 · Assessment Fees	377,641.70	318,965.83	58,675.87	18.4%
401 · Late Fees	1,810.00	3,710.00	-1,900.00	-51.2%
402 · Interest Charged	0.00	3,022.92	-3,022.92	-100.0%
405 · Administrative Fees	2.80	13.10	-10.30	-78.6%
407 · Legal Fees	1,156.00	545.71	610.29	111.8%
422 · Ice Cream	28.65	73.50	-44.85	-61.0%
450 · Propane Income	2,230.93	2,315.67	-84.74	-3.7%
452 · Laundry Income	859.50	1,472.75	-613.25	-41.6%
453 · Ice	182.00	204.00	-22.00	-10.8%
454 · Tower Lease Income	2,722.51	3,630.00	-907.49	-25.0%
455 · Soda	203.40	68.35	135.05	197.6%
490 · Other Miscellaneous Income	1,652.49	1,297.64	354.85	27.4%
492 · Website Income	0.00	100.00	-100.00	-100.0%
Total Income	388,489.98	335,419.47	53,070.51	15.8%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
51022 · Ice Cream Cost	44.69	0.00	44.69	100.0%
51050 · Propane Dispenser (Bottle...	4,576.14	4,887.62	-311.48	-8.4%
51053 · Ice Cost	124.50	13.95	110.55	792.5%
51055 · Soda Cost	21.59	64.71	-43.12	-66.6%
Total 50000 · Cost of Goods Sold	4,766.92	4,966.28	-199.36	-4.0%
Total COGS	4,766.92	4,966.28	-199.36	-4.0%
Gross Profit	383,723.06	330,453.19	53,269.87	16.1%
Expense				
500 · Administrative Expense	0.00	39.33	-39.33	-100.0%
504 · Bad Debt Expense	157.34	-15.72	173.06	1,100.9%
508 · Bank Service Charges	0.00	839.94	-839.94	-100.0%
516 · Dues, Subscriptions, Educat...	353.95	336.27	17.68	5.3%
524 · Licenses and Permits	400.61	310.47	90.14	29.0%
528 · Meals	156.60	0.00	156.60	100.0%
532 · Mileage	-56.63	3,689.15	-3,755.78	-101.5%
540 · Office Supplies & Expense	316.25	277.87	38.38	13.8%
544 · Postage and Delivery	35.95	2,615.01	-2,579.06	-98.6%
558 · Technology	1,498.20	383.28	1,114.92	290.9%
559 · Technology - internet service				

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565 · Interview/Travel	1,228.72	0.00	1,228.72	100.0%
Total 500 · Administrative Expense	4,090.99	8,485.60	-4,394.61	-51.8%
570 · Insurance				
578 · General Liability & Property	10,936.75	31,151.64	-20,214.89	-84.9%
580 · Flood Insurance	4,430.00	0.00	4,430.00	100.0%
582 · Workman's Compensation	1,104.00	1,167.00	-63.00	-5.4%
584 · Umbrella Ins	394.25	0.00	394.25	100.0%
Total 570 · Insurance	16,865.00	32,318.64	-15,453.64	-47.8%
600 · Maintenance-Facilities				
604 · Building Repairs & Maintena...	18,419.18	1,637.15	16,782.03	1,025.1%
608 · Grounds Expense	3,350.66	3,272.40	78.26	2.4%
612 · Pool	0.00	19.60	-19.60	-100.0%
616 · Recreational, Reservoir	1,319.46	1,732.64	-413.18	-23.9%
620 · Road maintenance	309.43	296.12	13.31	4.5%
624 · Snow Removal	562.15	0.00	562.15	100.0%
628 · Water & Sewer Maintenance	2,561.34	10,821.75	-8,260.41	-76.3%
Total 600 · Maintenance-Facilities	26,522.22	17,779.66	8,742.56	49.2%
640 · Maintenance-General				
652 · Gas	2,268.75	3,258.59	-989.84	-30.4%
656 · Janitorial and Paper Supplies	1,650.33	242.26	1,408.07	581.2%
662 · Kitchen/Clubhouse Supplies	48.24	63.06	-14.82	-23.5%
666 · Tools	104.08	438.13	-335.05	-76.3%
672 · Vehicle Repairs	683.67	1,641.15	-957.48	-58.3%
673 · Vehicle Maintenance	69.00	0.00	69.00	100.0%
677 · Porty-Potty Rental	0.00	0.00	0.00	0.0%
640 · Maintenance-General - Other	0.00	156.49	-156.49	-100.0%
Total 640 · Maintenance-General	4,824.07	5,800.68	-976.61	-16.8%
680 · Payroll Expenses				
682 · Benefits	4,357.86	8,077.88	-3,720.02	-46.1%
683 · Managers Salary	28,315.44	34,666.66	-6,351.22	-18.3%
685 · Performance Bonus	2,000.00	5,500.00	-3,500.00	-63.6%
686 · Payroll Fees	150.75	122.00	28.75	23.6%
687 · Hourly Payroll	12,607.50	0.00	12,607.50	100.0%
688 · Payroll Taxes	4,161.94	3,696.56	465.38	12.6%
690 · Workcampers expense	3,915.42	60.00	3,855.42	6,425.7%

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680 • Payroll Expenses - Other	0.00	1,932.90	-1,932.90	-100.0%
Total 680 • Payroll Expenses	55,508.91	54,056.00	1,452.91	2.7%
700 • Professional Fees				
702 • Accounting	7,127.00	7,033.29	93.71	1.3%
706 • Legal Counsel	3,813.00	8,058.70	-4,245.70	-52.7%
Total 700 • Professional Fees	10,940.00	15,091.99	-4,151.99	-27.5%
750 • Utilities				
644 • Satellite TV Service Provider	845.36	1,141.63	-296.27	-28.0%
676 • Waste Removal	5,114.00	7,803.25	-2,689.25	-34.5%
752 • Electric - common areas	9,394.85	5,590.63	3,804.22	68.1%
754 • Propane	2,680.27	12,512.67	-9,832.40	-78.6%
755 • Propane Disp.(Use Acct 510...	7,431.78	0.00	7,431.78	100.0%
756 • Telephone	2,262.72	3,463.20	-1,200.48	-34.7%
Total 750 • Utilities	27,728.98	30,511.38	-2,782.40	-9.1%
753 • Electric to be Billed	43,043.90	0.00	43,043.90	100.0%
Total Expense	189,524.07	164,043.95	25,480.12	15.5%
Net Ordinary Income	194,198.99	166,409.24	27,789.75	16.7%
Other Income/Expense				
Other Income				
900 • Cora Owned Real Estate				
924 • Transfer Fees - real estate	950.00	1,000.00	-50.00	-5.0%
953 • Property Taxes - Members	464.68	-925.29	1,389.97	150.2%
Total 900 • Cora Owned Real Estate	1,414.68	74.71	1,339.97	1,793.5%
981 • Investment Income				
497 • Capital Gain Distributions				
497.1 • Cap Gain Distr-Ed Jones #...	6,300.91	8,352.75	-2,051.84	-24.6%
Total 497 • Capital Gain Distributions	6,300.91	8,352.75	-2,051.84	-24.6%
498 • Dividend Income				
498.1 • Qual DIV-E Jones #3516	2,329.25	1,246.89	1,082.36	86.8%
498.11 • Partially Qual Dividends	0.00	339.45	-339.45	-100.0%
498.12 • Non-Qual Dividends	306.92	122.13	184.79	151.3%
498.2 - Tax-Free DIV; EJ 3516	2,004.71	3,211.29	-1,206.58	-37.6%

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498.4 • Capital Gain Distributions	1,899.79	0.00	1,899.79	100.0%
Total 498 • Dividend Income	6,540.67	4,919.76	1,620.91	33.0%
499 • Interest Income				
499.00 • Int-Ed Jones #3516	759.42	0.30	759.12	253,040.0%
499.01 • Int Income-EJ MMkt #7619	0.02	0.00	0.02	100.0%
499.05 • Int Income-High Country ...	0.01	0.06	-0.05	-83.3%
499.08 • Int Income-E Jones #7718	1,581.15	1,513.69	67.46	4.5%
Total 499 • Interest Income	2,340.60	1,514.05	826.55	54.6%
Total 981 • Investment Income	15,182.18	14,786.56	395.62	2.7%
Total Other Income	16,596.86	14,861.27	1,735.59	11.7%
Other Expense				
800 • Reserve Activity				
810 • Investment Expenses	2,526.06	3,160.13	-634.07	-20.1%
870 • Unrealized Gain/Loss	-9,299.83	3,067.64	-12,367.57	-403.2%
Total 800 • Reserve Activity	-6,773.87	6,227.77	-13,001.64	-208.8%
815 • Pool Repair Expenses	2,500.00	0.00	2,500.00	100.0%
Total Other Expense	-4,273.87	6,227.77	-10,501.64	-168.6%
Net Other Income	20,870.73	8,633.50	12,237.23	141.7%
Net Income	215,069.72	175,042.74	40,026.98	22.9%

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