Campground of The Rockies

Balance Sheet

As of August 31, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
100 US Bank Operating Account	0.00
102 Collegiate Peaks Bank-Operating	101,219.81
105 High Country - Office Operating	3,875.98
106 High Country Savings -Operating	6,190.08
112 Edward Jones - Reserve Funds	0.00
112.01 Edward Jones (717-13077-1-8)	0.05
112.02 Edward Jones (717-18235-1-6)	645,694.07
Total 112 Edward Jones - Reserve Funds	**645,694.12**
118 Petty Cash	500.00
119 Transfer Account	0.00
Total Bank Accounts	**$757,479.99**
Accounts Receivable	
120 ACCOUNTS RECEIVABLE`	-25.72
121 Accounts Receivable	2,308.45
123 Electric Billing Receivable	646.28
Total 120 ACCOUNTS RECEIVABLE`	**2,929.01**
Total Accounts Receivable	**$2,929.01**
Other Current Assets	
122 Allowance for Doubtful Accounts	-482.60
125 Employee Advances	0.00
127 Elec to be Billed Current Yr	-72,292.80
128 Elec To Be Billed Subsequent Yr	0.00
129 Payment Account	-200.00
160 Prepaid Expense	0.00
Total Other Current Assets	**$ -72,975.40**
Total Current Assets	**$687,433.60**
Fixed Assets	
180.0 FIXED ASSETS	
180 Land	7,000.00
181 Buildings	324,925.00
182 Transportation Equipment	70,368.00
183 Machinery and Equipment	112,364.00
185 Office Equipment	4,694.00
188 Leasehold Improvements	174,727.00
189 Accumulated Depreciation	-376,975.00
Total 180.0 FIXED ASSETS	**317,103.00**
Total Fixed Assets	**$317,103.00**

Campground of The Rockies

Balance Sheet

As of August 31, 2022

	TOTAL
Other Assets	
192 Real Estate Owned-For Resale	
192-055 SN055	0.00
192-074 DSP074	0.00
192-257 SN257	0.00
192-CS1 CS16	0.00
Total 192 Real Estate Owned-For Resale	**0.00**
Total Other Assets	**$0.00**
TOTAL ASSETS	**$1,004,536.60**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
210 Accounts Payable	15,018.22
Total Accounts Payable	**$15,018.22**
Credit Cards	
209 US Bank Combined	0.00
Total Credit Cards	**$0.00**
Other Current Liabilities	
203 Due to Reserve Account	0.00
215 Payroll Taxes Payable	2,567.10
218 Sales Tax Payable	105.78
220 Deferred Revenue	0.00
270 Prepaid HOA Assessment Fees	0.00
DO NOT USE 1	0.00
DO NOT USE 2	0.00
Total Other Current Liabilities	**$2,672.88**
Total Current Liabilities	**$17,691.10**
Total Liabilities	**$17,691.10**
Equity	
300 Opening Bal Equity	0.00
320 Fund Balance - Operating	402,832.87
322 Fund Balance - Real Estate	0.00
324 Fund Balance-Replacement Reserv	698,698.18
370 Retained Earnings	0.00
Net Income	-114,685.55
Total Equity	**$986,845.50**
TOTAL LIABILITIES AND EQUITY	**$1,004,536.60**

Campground of The Rockies

Budget vs. Actuals: FY_2021_2022 - FY22 P&L

September 2021 - August 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
400 Assessment Fees	393,219.00	392,192.00	1,027.00	100.26 %
401 Late Fees	4,900.00	0.00	4,900.00	
402 Interest Charged		0.00	0.00	
405 Administrative Fees		0.00	0.00	
407 Legal Fees	404.00	0.00	404.00	
422 Ice Cream	855.67	600.00	255.67	142.61 %
450 Propane Income - Propane Sales	5,434.00	7,000.00	-1,566.00	77.63 %
452 Laundry Income	2,911.00	2,000.00	911.00	145.55 %
453 Ice	626.00	1,000.00	-374.00	62.60 %
454 Tower Lease Income	5,445.00	4,800.00	645.00	113.44 %
455 Soda & Snacks - Vending	611.66	500.00	111.66	122.33 %
490 Other Miscellaneous Income	796.93	0.00	796.93	
Services	2,754.39		2,754.39	
Total Income	**$417,957.65**	**$408,092.00**	**$9,865.65**	**102.42 %**
Cost of Goods Sold				
50000 Cost of Goods Sold				
51022 Ice Cream Cost	440.78	300.00	140.78	146.93 %
51050 Propane Dispenser	1,386.35	7,000.00	-5,613.65	19.81 %
51053 Ice Cost		800.00	-800.00	
51055 Soda & Snacks Cost - Vending	383.36	300.00	83.36	127.79 %
51059 Other Merchandise		100.00	-100.00	
Total 50000 Cost of Goods Sold	**2,210.49**	**8,500.00**	**-6,289.51**	**26.01 %**
Total Cost of Goods Sold	**$2,210.49**	**$8,500.00**	**$ -6,289.51**	**26.01 %**
GROSS PROFIT	**$415,747.16**	**$399,592.00**	**$16,155.16**	**104.04 %**
Expenses				
500 Administrative Expense				
502 Advertising	99.00	100.00	-1.00	99.00 %
508 Bank Service Charges	93.49	0.00	93.49	
516 Dues, Subscriptions, Education	679.00	500.00	179.00	135.80 %
524 Licenses and Permits	462.59	1,000.00	-537.41	46.26 %
528 Meals	418.04	600.00	-181.96	69.67 %
540 Office Supplies & Expense	4,678.41	6,000.00	-1,321.59	77.97 %
544 Postage and Delivery	1,126.49	1,500.00	-373.51	75.10 %
558 Technology	839.84	4,200.00	-3,360.16	20.00 %
559 Technology - internet service	4,247.21	5,000.00	-752.79	84.94 %
560 Website Expense (deleted)		900.00	-900.00	
Total 500 Administrative Expense	**12,644.07**	**19,800.00**	**-7,155.93**	**63.86 %**
570 Insurance				
574 Director’s Liability	2,243.00	2,100.00	143.00	106.81 %
578 General Liability & Property	27,317.00	32,000.00	-4,683.00	85.37 %
580 Flood Insurance	2,707.00	3,100.00	-393.00	87.32 %

Campground of The Rockies

Budget vs. Actuals: FY_2021_2022 - FY22 P&L

September 2021 - August 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
582 Workman's Compensation	1,858.00	5,000.00	-3,142.00	37.16 %
584 Umbrella Ins	2,125.00	1,600.00	525.00	132.81 %
Total 570 Insurance	**36,250.00**	**43,800.00**	**-7,550.00**	**82.76 %**
600 Maintenance-Facilities				
604 Building Repairs & Maintenance	13,734.64	500.00	13,234.64	2,746.93 %
608 Grounds Expense	14,392.91	9,000.00	5,392.91	159.92 %
612 Pool	1,601.18	2,600.00	-998.82	61.58 %
616 Recreational, Reservoir	5,780.91	3,000.00	2,780.91	192.70 %
619 Forest Mgmt	13,000.00	12,000.00	1,000.00	108.33 %
620 Road maintenance	1,778.79	5,000.00	-3,221.21	35.58 %
628 Water & Sewer Maintenance	2,032.05	1,000.00	1,032.05	203.21 %
Total 600 Maintenance-Facilities	**52,320.48**	**33,100.00**	**19,220.48**	**158.07 %**
622 Electrical/Electric Meters	1,210.40	1,500.00	-289.60	80.69 %
625 Special Projects	9,974.81		9,974.81	
640 Maintenance-General		0.00	0.00	
652 Gasoline & Diesel Fuel	7,729.47	7,500.00	229.47	103.06 %
658 Janitorial and Paper Supplies	4,661.02	5,000.00	-338.98	93.22 %
662 Kitchen/Clubhouse Supplies	724.40	1,000.00	-275.60	72.44 %
664 Rent Expense - Tractor Lease	5,000.00		5,000.00	
666 Tools and Supplies	1,464.77	7,600.00	-6,135.23	19.27 %
672 Vehicle Repairs	7,042.04	5,000.00	2,042.04	140.84 %
673 Vehicle Maintenance	1,640.14	2,000.00	-359.86	82.01 %
677 Porty-Potty Rental (deleted)		725.50	-725.50	
Total 640 Maintenance-General	**28,261.84**	**28,825.50**	**-563.66**	**98.04 %**
680 Payroll Expenses	0.00	0.00	0.00	
682 Benefits	14,896.40	20,000.00	-5,103.60	74.48 %
683 Managers Salary	67,063.50	72,000.00	-4,936.50	93.14 %
684 Other Salaries	8,652.00		8,652.00	
685 Performance Bonus	6,000.00	7,000.00	-1,000.00	85.71 %
686 Payroll Fees	220.93	5.00	215.93	4,418.60 %
687 Hourly Payroll	7,245.28	25,000.00	-17,754.72	28.98 %
688 Payroll Taxes	8,098.47	15,000.00	-6,901.53	53.99 %
690 Workcampers expense	1,797.64	0.00	1,797.64	
Total 680 Payroll Expenses	**113,974.22**	**139,005.00**	**-25,030.78**	**81.99 %**
700 Professional Fees	0.00		0.00	
702 Accounting	13,778.77	25,000.00	-11,221.23	55.12 %
703 Annual Meeting Fees	49.55		49.55	
706 Legal Counsel	4,549.88	6,000.00	-1,450.12	75.83 %
710 Tax Return Preparation (deleted)		1,000.00	-1,000.00	
Total 700 Professional Fees	**18,378.20**	**32,000.00**	**-13,621.80**	**57.43 %**
750 Utilities				
644 Satellite TV Service Provider	1,187.93	1,500.00	-312.07	79.20 %

Campground of The Rockies

Budget vs. Actuals: FY_2021_2022 - FY22 P&L

September 2021 - August 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
676 Waste Removal	15,050.00	15,000.00	50.00	100.33 %
752 Electric - common areas	18,223.88	25,000.00	-6,776.12	72.90 %
754 Propane	30,815.04	25,000.00	5,815.04	123.26 %
756 Telephone	4,966.59	4,000.00	966.59	124.16 %
Total 750 Utilities	**70,243.44**	**70,500.00**	**-256.56**	**99.64 %**
753 Electric to be Billed	64,910.78		64,910.78	
798 Replacement Reserves		25,000.00	-25,000.00	
Total Expenses	**$408,168.24**	**$393,530.50**	**$14,637.74**	**103.72 %**
NET OPERATING INCOME	**$7,578.92**	**$6,061.50**	**$1,517.42**	**125.03 %**
Other Income				
900 Cora Owned Real Estate				
924 Transfer Fees - real estate	6,145.00	2,000.00	4,145.00	307.25 %
953 Property Taxes - Members		0.00	0.00	
Total 900 Cora Owned Real Estate	**6,145.00**	**2,000.00**	**4,145.00**	**307.25 %**
940 Website Listing Fees	-505.00		-505.00	
981 Investment Income				
497 Capital Gain Distributions				
497.1 Cap Gain Distr-Ed Jones #..3516	2,668.57	0.00	2,668.57	
Total 497 Capital Gain Distributions	**2,668.57**	**0.00**	**2,668.57**	
498 Dividend Income				
498.1 Qual DIV-E Jones #3516	4,207.59	0.00	4,207.59	
498.11 Partially Qual Dividends		0.00	0.00	
498.12 Non-Qual Dividends	437.17	0.00	437.17	
498.2 Tax-Free DIV; EJ 3516		0.00	0.00	
Total 498 Dividend Income	**4,644.76**	**0.00**	**4,644.76**	
499 Interest Income				
499.00 Int-Ed Jones #3516	8,440.78	0.00	8,440.78	
499.05 Int Income-High Country Bk	42.55	0.00	42.55	
499.08 Int Income-E Jones #7718		0.00	0.00	
Total 499 Interest Income	**8,483.33**	**0.00**	**8,483.33**	
Total 981 Investment Income	**15,796.66**	**0.00**	**15,796.66**	
Total Other Income	**$21,436.66**	**$2,000.00**	**$19,436.66**	**1,071.83 %**
Other Expenses				
800 Reserve Activity				
810 Investment Expenses	9,200.74	0.00	9,200.74	
812 Reserves Gain/Loss	-2,609.40		-2,609.40	
870 Unrealized Gain/Loss	87,166.87	0.00	87,166.87	
Total 800 Reserve Activity	**93,758.21**	**0.00**	**93,758.21**	
958 Penalty	35.00		35.00	
970 Depreciation - Tax Basis	33,852.79		33,852.79	
Total Other Expenses	**$127,646.00**	**$0.00**	**$127,646.00**	**0.00%**

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET OTHER INCOME	**$ -106,209.34**	**$2,000.00**	**$ -108,209.34**	**-5,310.47 %**
NET INCOME	**$ -98,630.42**	**$8,061.50**	**$ -106,691.92**	**-1,223.47 %**