

# Balance Sheet

## Campground of The Rockies

As of August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
100 US Bank Operating Account	0.00
102 Collegiate Peaks Bank-Operating	12,147.20
105 High Country - Office Operating	3,474.74
106 High Country Savings -Operating	4,876.71
110 Collegiate Peaks CD	0.00
112.01 Edward Jones Operating (717-13077-1-8)	37,625.69
112 Edward Jones - Reserve Funds	\$0.00
112.02 Edward Jones (717-18235-1-6)	476,350.58
<b>Total for 112 Edward Jones - Reserve Funds</b>	<b>\$476,350.58</b>
118 Petty Cash	20.86
119 Transfer Account	661.00
<b>Total for Bank Accounts</b>	<b>\$535,156.78</b>
Accounts Receivable	
120 ACCOUNTS RECEIVABLE`	\$249.07
121 Accounts Receivable	-2,981.25
123 Electric Billing Receivable	646.27
<b>Total for 120 ACCOUNTS RECEIVABLE`</b>	<b>-\$2,085.91</b>
<b>Total for Accounts Receivable</b>	<b>-\$2,085.91</b>
Other Current Assets	
122 Allowance for Doubtful Accounts	0.00
125 Employee Advances	0.00
127 Elec to be Billed Current Yr	93,404.61
128 Elec To Be Billed Subsequent Yr	0.00
129 Payment Account	24.62
160 Prepaid Expense	0.00
175 Due to Operating Fund	29,961.81
Inventory Asset	0.00
<b>Total for Other Current Assets</b>	<b>\$123,391.04</b>
<b>Total for Current Assets</b>	<b>\$656,461.91</b>
Fixed Assets	
180.0 FIXED ASSETS	
180 Land	7,000.00
181 Buildings	324,925.00
182 Transportation Equipment	73,868.00
183 Machinery and Equipment	137,939.99
185 Office Equipment	6,589.98
188 Leasehold Improvements	189,485.52
189 Accumulated Depreciation	-466,101.00

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DISTRIBUTION ACCOUNT	TOTAL
<b>Total for 180.0 FIXED ASSETS</b>	<b>\$273,707.49</b>
<b>Total for Fixed Assets</b>	<b>\$273,707.49</b>
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
<b>Total for 192 Real Estate Owned-For Resale</b>	<b>\$0.00</b>
<b>Total for Other Assets</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$930,169.40</b>
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
210 Accounts Payable	22,404.63
<b>Total for Accounts Payable</b>	<b>\$22,404.63</b>
Credit Cards	
209 US Bank Combined	0.00
<b>Total for Credit Cards</b>	<b>\$0.00</b>
Other Current Liabilities	
203 Due from Reserve Account	0.00
215 Payroll Taxes Payable	7,101.21
218 Sales Tax Payable	204.46
219 Retirement Contributions Payable	0.00
220 Deferred Revenue	0.00
270 Prepaid HOA Assessment Fees	0.00
275 Due from Reserves	29,961.81
DO NOT USE 1	0.00
DO NOT USE 2	0.00
Square Sales Tax Payable	0.00
<b>Total for Other Current Liabilities</b>	<b>\$37,267.48</b>
<b>Total for Current Liabilities</b>	<b>\$59,672.11</b>
<b>Total for Liabilities</b>	<b>\$59,672.11</b>
Equity	
300 Opening Bal Equity	0.00
320 Fund Balance - Operating	404,112.24
322 Fund Balance - Real Estate	0.00
324 Fund Balance-Replacement Reserv	607,567.18
Social Committee Fund	1,686.83

**Balance Sheet**  
**Campground of The Rockies**  
As of August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
370 Retained Earnings	0.00
Net Income	-142,868.96
<b>Total for Equity</b>	<b>\$870,497.29</b>
<b>Total for Liabilities and Equity</b>	<b>\$930,169.40</b>