

# Profit and Loss

## Campground of The Rockies

September 1, 2024-August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
400 Assessment Fees	438,216.00
401 Late Fees	3,769.62
402 Interest Charged	510.87
405 Administrative Fees	50.03
422 Ice Cream	1,136.55
425 Dry Storage	1,443.39
450 Propane Income - Propane Sales	8,731.22
452 Laundry Income	3,257.92
453 Ice	1,170.72
454 Tower Lease Income	6,488.69
455 Soda & Snacks - Vending	654.30
475 HOA Status Letter Fee	3,524.98
490 Other Miscellaneous Income	2,175.14
495 Social Committee Income	350.14
9434 Technology - Internet Setup Fee	648.88
Services	80.00
<b>Total for Income</b>	<b>\$472,208.45</b>
Cost of Sales	
50000 Cost of Goods Sold	
51022 Ice Cream Cost	324.11
51050 Propane Dispenser	5,936.50
51053 Ice Cost	947.41
51055 Soda & Snacks Cost - Vending	133.31
51059 Other Merchandise	69.66
51060 Social Committee Expenses	1,505.28
<b>Total for 50000 Cost of Goods Sold</b>	<b>\$8,916.27</b>
<b>Total for Cost of Sales</b>	<b>\$8,916.27</b>
<b>Gross Profit</b>	<b>\$463,292.18</b>
Expenses	
500 Administrative Expense	
508 Bank Service Charges	290.47
516 Dues, Subscriptions, Education	1,167.05
524 Licenses and Permits	116.92
528 Meals	105.81
532 Mileage	2,306.29
540 Office Supplies & Expense	3,283.23
544 Postage and Delivery	1,283.68
548 Printing and Reproduction	1,129.77
558 Technology	11,150.67

# Profit and Loss

## Campground of The Rockies

September 1, 2024-August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
559 Technology - internet service	4,054.88
560 Website Expense	890.00
<b>Total for 500 Administrative Expense</b>	<b>\$25,778.77</b>
570 Insurance	
572 Auto Insurance	2,277.62
574 Director's Liability	2,358.00
578 General Liability & Property	33,490.84
580 Flood Insurance	2,906.00
582 Workman's Compensation	5,460.00
584 Umbrella Ins	3,104.40
<b>Total for 570 Insurance</b>	<b>\$49,596.86</b>
600 Maintenance-Facilities	\$628.39
604 Building Repairs & Maintenance	24,703.07
608 Grounds Expense	8,139.61
612 Pool	1,314.68
616 Recreational, Reservoir	2,336.87
619 Forest Mgmt	18,666.00
620 Road maintenance	1,145.27
625.01 Emergency Preparedness	590.06
628 Water & Sewer Maintenance	8,903.77
<b>Total for 600 Maintenance-Facilities</b>	<b>\$66,427.72</b>
622 Electrical/Electric Meters	153.26
640 Maintenance-General	
652 Gasoline & Diesel Fuel	4,771.46
658 Janitorial and Paper Supplies	4,279.48
662 Kitchen/Clubhouse Supplies	589.26
666 Tools and Supplies	1,686.10
672 Vehicle Repairs	7,861.42
673 Vehicle Maintenance	1,144.96
<b>Total for 640 Maintenance-General</b>	<b>\$20,332.68</b>
680 Payroll Expenses	
684 Other Salaries	15,600.00
685 Performance Bonus	3,783.74
686 Payroll Fees	402.00
687 Hourly Payroll	125,064.53
688 Payroll Taxes	12,986.88
689 Retirement Contributions	1,498.68
691 Contract Labor	510.95
<b>Total for 680 Payroll Expenses</b>	<b>\$159,846.78</b>

# Profit and Loss

Campground of The Rockies  
September 1, 2024-August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
700 Professional Fees	\$819.60
702 Accounting	12,949.83
703 Board / Annual Meeting Fees	381.28
706 Legal Counsel	17,699.94
<b>Total for 700 Professional Fees</b>	<b>\$31,850.65</b>
750 Utilities	
644 Satellite TV Service Provider	1,596.12
676 Waste Removal	24,360.62
752 Electric - common areas	18,925.50
754 Propane	21,615.85
756 Telephone	3,057.74
<b>Total for 750 Utilities</b>	<b>\$69,555.83</b>
753 Electric to be Billed	25,260.01
Square Fees	-0.27
<b>Total for Expenses</b>	<b>\$448,802.29</b>
<b>Net Operating Income</b>	<b>\$14,489.89</b>
Other Income	
541 - Square Processing Fee & CC Processing Fee	153.66
900 Cora Owned Real Estate	
924 Transfer Fees - real estate	2,925.00
<b>Total for 900 Cora Owned Real Estate</b>	<b>\$2,925.00</b>
981 Investment Income	
497 Capital Gain Distributions	
497.1 Cap Gain Distr-Ed Jones #..3516	0.00
<b>Total for 497 Capital Gain Distributions</b>	<b>\$0.00</b>
498 Dividend Income	
498.12 Non-Qual Dividends	2,845.95
498.1 Qual DIV-E Jones #3516	2,590.24
<b>Total for 498 Dividend Income</b>	<b>\$5,436.19</b>
499 Interest Income	
499.01 Int Income-EJ MMkt #7619	12,733.67
499.05 Int Income-High Country Bk	6.67
<b>Total for 499 Interest Income</b>	<b>\$12,740.34</b>
<b>Total for 981 Investment Income</b>	<b>\$18,176.53</b>
<b>Total for Other Income</b>	<b>\$21,255.19</b>
Other Expenses	
800 Reserve Activity	
804 Reserve Bank Charges	6,984.04
812 Reserves Gain/Loss	0.00
814 Major Repairs and Replacements	233,903.39

## Profit and Loss

### Campground of The Rockies

September 1, 2024-August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
870 Unrealized Gain/Loss	-12,273.39
899 Excess transfer to reserves	-50,000.00
<b>Total for 800 Reserve Activity</b>	<b>\$178,614.04</b>
<b>Total for Other Expenses</b>	<b>\$178,614.04</b>
<b>Net Other Income</b>	<b>-\$157,358.85</b>
<b>Net Income</b>	<b>-\$142,868.96</b>