

# 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           |

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| 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> |

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| 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          |

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|---------------------------------------|----------------------|
| 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> |