

**HRCA Financial Statements**

**AUGUST 31, 2019**

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**Highlands Ranch Community Association, Inc.**  
**Comparative Income Statement for Administrative and Recreation Operating Funds**  
**For the Month and Year-to-Date Ending AUGUST 31, 2019 and for the Year-to-Date Ending AUGUST 31, 2018, as noted**

	MTD - AUGUST 31, 2019				YTD - AUGUST 31, 2019				PRIOR YTD - AUGUST 31, 2018			
	Actual	Budget	Favorable / (Unfavorable)	%	Actual	Budget	Favorable / (Unfavorable)	%	Actual	Budget	Favorable / (Unfavorable)	%
<b>ADMINISTRATIVE FUND</b>												
Revenues	\$ 258,021	\$ 247,525	\$ 10,496	4%	\$ 2,111,331	\$ 2,045,158	\$ 66,173	3%	\$ 2,151,793	\$ 2,046,746	\$ 105,047	5%
Expenses	272,727	211,429	(61,298)	(29%)	2,225,785	2,117,054	(108,731)	(5%)	2,014,049	2,035,041	20,992	1%
Net Revenues (Expenses)	(14,706)	36,096	(50,802)	(141%)	(114,454)	(71,896)	(42,558)	59%	137,744	11,705	126,039	1,077%
Transfers	9,885	9,885	-	0%	102,569	82,480	(20,089)	(24%)	75,548	75,800	252	0%
Net Revenue (Expense)	\$ (24,587)	\$ 26,211	\$ (50,798)	(194%)	\$ (217,023)	\$ (154,376)	\$ (62,647)	41%	\$ 62,196	\$ (64,095)	\$ 126,291	(197%)
	4	-	4		-	-	-		-	-	-	
	m		m									
<b>RECREATION FUND</b>												
<b>Facilities</b>												
Revenue	\$ 1,480,030	\$ 1,473,702	\$ 6,328	0%	\$ 11,891,463	\$ 11,874,731	\$ 16,732	0%	\$ 11,486,935	\$ 11,515,641	\$ (28,706)	0%
Expenses	1,128,759	1,061,740	(67,019)	(6%)	8,831,889	8,816,176	(15,713)	0%	8,288,963	8,497,256	208,293	2%
Net Facility Revenues (Expenses)	351,271	411,962	(60,691)	(15%)	3,059,574	3,058,555	1,019	0%	3,197,972	3,018,385	179,587	6%
<b>Recreation Programs</b>												
Revenue	333,774	338,939	(5,165)	(2%)	3,670,096	3,462,650	207,446	6%	3,480,832	3,394,964	85,868	3%
Expenses	240,914	247,847	6,933	3%	2,362,916	2,369,078	6,162	0%	2,262,561	2,294,700	32,139	1%
Net Program Revenues (Expenses)	92,860	91,092	1,768	2%	1,307,180	1,093,572	213,608	20%	1,218,271	1,100,264	118,007	11%
<b>Combined</b>												
Total Revenue - Facilities & Programs	1,813,804	1,812,641	1,163	0%	15,561,559	15,337,381	224,178	1%	14,967,767	14,910,605	57,162	0%
Total Expenses - Facilities & Programs	1,369,673	1,309,587	(60,086)	(5%)	11,194,805	11,185,254	(9,551)	0%	10,551,524	10,791,956	240,432	2%
Combined Rec Fund Net Rev. (Exp.)	444,131	503,054	(58,923)	(12%)	4,366,754	4,152,127	214,627	5%	4,416,243	4,118,649	297,594	7%
<b>Transfers</b>												
Transfers to Bond Fund	75,340	284,000	208,660	73%	3,312,484	2,337,000	(975,484)	(42%)	1,809,279	2,038,560	229,281	11%
Transfers to Backcountry	33,500	33,500	-	0%	268,000	268,000	-	0%	260,000	260,000	-	0%
Transfers for Capital Equipment	-	-	-	0%	24,475	122,000	97,525	80%	175,841	186,000	10,159	5%
Transfers for Reserves	219,265	219,265	-	0%	1,826,419	1,754,120	(72,299)	(4%)	1,618,000	1,618,000	-	0%
Total Transfers	328,105	536,765	208,660	39%	5,431,378	4,481,120	(950,258)	(21%)	3,863,120	4,102,560	239,440	6%
Total Net Revenue (Expense)	\$ 116,034	\$ (33,711)	\$ 149,745	(444%)	\$ (1,064,625)	\$ (328,993)	\$ (735,631)	224%	\$ 553,123	\$ 16,089	\$ 537,034	3,338%

**Highlands Ranch Community Association, Inc.**  
**Statement of Revenues and Expenses for All Funds**  
**For the Year-to-Date Ending AUGUST 31 2019**

Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE	TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE	& PLANT	
<b>Revenues</b>									
Homeowner assessments and fees	\$ 1,666,517	\$ -	\$ -	\$ 11,255,303	\$ -	\$ -	\$ -	\$ -	\$ 12,921,820
Community improvement services	85,128	-	-	-	-	-	-	-	85,128
Recreation programs	-	-	-	3,635,893	-	431,931	-	-	4,067,824
Facility operations	-	-	-	611,695	-	13,567	-	-	625,262
Community events	221,170	-	-	-	-	-	-	-	221,170
Advertising	18,168	-	-	-	-	-	-	-	18,168
Special projects	75	-	-	-	-	-	-	-	75
Interest and other revenue	120,273	1,264	78,646	58,668	45,610	12,188	894	97,826	415,369
<b>Total revenues</b>	<b>2,111,331</b>	<b>1,264</b>	<b>78,646</b>	<b>15,561,559</b>	<b>45,610</b>	<b>457,686</b>	<b>894</b>	<b>97,826</b>	<b>18,354,816</b>
<b>Expenses</b>									
Salaries and employee benefits	1,067,175	-	-	8,061,903	-	445,628	-	-	9,574,707
Facility operations	25,743	371	-	754,834	12,058	42,801	-	2,238	838,044
Professional services	434,290	-	-	191,597	-	-	-	-	625,888
Advertising	17,394	-	-	39,897	-	-	-	-	57,291
Office expenses	346,084	-	-	534,922	-	2,803	-	-	883,808
Insurance	33,712	-	-	195,846	-	19,263	-	-	248,822
Interest	-	-	-	-	13,431	-	-	745,136	758,566
Occupancy	49,468	-	-	663,452	-	-	-	-	712,920
Program	-	-	-	696,894	-	80,876	-	-	777,770
Community events	219,872	-	-	-	-	-	-	-	219,872
Conferences, meetings and travel	15,577	-	-	18,515	-	15,118	-	-	49,210
Licenses and permits	-	-	-	25,988	-	-	-	-	25,988
Dues, subscriptions and memberships	15,178	-	-	3,058	-	-	-	-	18,237
Other operating expenses	1,292	-	-	7,899	-	751	-	14	9,956
<b>Total expenses</b>	<b>2,225,785</b>	<b>371</b>	<b>-</b>	<b>11,194,805</b>	<b>25,489</b>	<b>607,240</b>	<b>-</b>	<b>747,388</b>	<b>14,801,077</b>
(Gains) / Losses	-	-	-	-	-	-	-	-	-
<b>Excess (deficiency) of revenues over expenses</b>	<b>(114,454)</b>	<b>893</b>	<b>78,646</b>	<b>4,366,754</b>	<b>20,121</b>	<b>(149,554)</b>	<b>894</b>	<b>(649,562)</b>	<b>3,553,739</b>
Transfers to Bond Fund	-	-	-	(3,312,484)	-	-	-	3,312,484	-
Transfers to Backcountry Fund	-	-	-	(268,000)	-	268,000	-	-	-
Transfers for Capital Equipment	(23,489)	23,489	(68,206)	(24,475)	325	-	67,881	24,475	-
Transfers for Reserves	(79,080)	79,080	-	(1,826,419)	31,315	(6,680)	6,680	1,795,104	-
<b>Total transfers</b>	<b>(102,569)</b>	<b>102,569</b>	<b>(68,206)</b>	<b>(5,431,378)</b>	<b>31,640</b>	<b>261,320</b>	<b>74,561</b>	<b>5,132,063</b>	<b>-</b>
<b>Net revenues (expenses)</b>	<b>\$ (217,023)</b>	<b>\$ 103,461</b>	<b>\$ 10,440</b>	<b>\$ (1,064,625)</b>	<b>\$ 51,761</b>	<b>\$ 111,767</b>	<b>\$ 75,455</b>	<b>\$ 4,482,502</b>	<b>\$ 3,553,739</b>

**Highlands Ranch Community Association, Inc.**  
**Monthly Comparison of Operating Accounts**  
As of **AUGUST 31, 2019** compared to as of **JULY 31, 2019**

	Administration Fund				Recreation Fund			
	Current Month	Prior Month	Change \$	Change % TM	Current Month	Prior Month	Change \$	Change % TM
<b>Assets</b>								
Cash and Equivalents	\$ 1,560,159	\$ 4,435,170	\$ (2,875,011)	-65% ①	\$ 2,512,280	\$ 931,069	\$ 1,581,211	170% ①
Accounts Receivable	543,206	606,662	(63,456)	-10% ①	288,539	288,538	1	0% ㊟
Other Current Assets	51,367	57,542	(6,175)	-11% ①	204,953	334,704	(129,751)	-39% ↓
Other Assets	7,108	9,897	(2,789)	-28% A	97,450	2,802,883	(2,705,433)	-97% A
<b>TOTAL ASSETS</b>	<b>\$ 2,161,840</b>	<b>\$ 5,109,271</b>	<b>\$ (2,947,431)</b>		<b>\$ 3,103,222</b>	<b>\$ 4,357,194</b>	<b>\$ (1,253,972)</b>	
	-	\$ -	-		-	\$ -	-	
<b>Liabilities and Fund Balance</b>								
<b>Liabilities</b>								
Accounts Payable	\$ 8,409	\$ 11,383	\$ (2,974)	-26% ①	\$ 171,942	\$ 194,374	\$ (22,432)	-12% ①
Other Current Liabilities	1,172,186	4,092,054	(2,919,868)	-71% A	3,546,034	4,893,598	(1,347,564)	-28% A
<b>TOTAL LIABILITIES</b>	<b>1,180,595</b>	<b>4,103,437</b>	<b>(2,922,842)</b>		<b>3,717,976</b>	<b>5,087,972</b>	<b>(1,369,996)</b>	
<b>Fund Balances</b>								
Restricted	38,659	38,659	-	0% ㊟	-	-	-	0% ㊟
Unrestricted - Accumulated Prior Years	1,159,609	1,159,609	-	0% ↓	449,872	449,872	-	0% ↓
Unrestricted - Current YTD Net Income	(217,023)	(192,434)	(24,589)	13% ②	(1,064,623)	(1,180,650)	116,027	-10% ②
<b>TOTAL FUND BALANCES</b>	<b>981,245</b>	<b>1,005,834</b>	<b>(24,589)</b>		<b>(614,751)</b>	<b>(730,778)</b>	<b>116,027</b>	
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 2,161,840</b>	<b>\$ 5,109,271</b>	<b>\$ (2,947,431)</b>		<b>\$ 3,103,222</b>	<b>\$ 4,357,194</b>	<b>\$ (1,253,972)</b>	
check, s/b \$0	-	-	-		-	-	-	

**Tickmark Legend**

- ① - Change is due to timing/regular activity fluctuation.
- ② - Change relates to current year income statement; see income statement variance analysis and detail..
- ㊟ - Change is immaterial for further explanation
- Variance materiality = \$10k and 10% (items primarily attributable to timing excluded from materiality analysis)

A - Variance primarily relates to movement in the inter-fund receivable / payable accounts and deferred assessment accounts.

**Highlands Ranch Community Association, Inc.**  
**Balance Sheet for All Funds**  
**As of AUGUST 31 2019**

Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE	TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE	& PLANT	
<b>ASSETS</b>									
<b>Current Assets</b>									
<b>Cash &amp; Equivalents</b>									
1000 - Wells Fargo Invest Sweep	\$ 953,241	\$ -	\$ -	\$ 2,061,710	\$ -	\$ -	\$ -	\$ -	\$ 3,014,951
1003 - Wells Fargo Rec Operating Checking	-	-	-	(155,034)	-	-	-	-	(155,034)
1004 - Wells Fargo BC Operating Checking	-	-	-	-	-	230,088	-	-	230,088
1005 - Wells Fargo Admin Operating Checking	64,380	-	-	(15)	-	-	-	-	64,365
1006 - 1st Bank MM	252,564	-	-	-	-	-	-	-	252,564
1008 - Colorado Business Bank MM	79	-	-	-	232,371	-	-	-	232,450
1010 - Front Range Bank MM	-	-	-	246,610	-	-	-	-	246,610
1012 - PSCU Rec Operating CD	-	-	-	107,174	-	-	-	-	107,174
1013 - PSCU Rec Reserve CD	-	-	-	-	111,241	-	-	-	111,241
1014 - PSCU Rec Operating Savings	-	-	-	80	-	-	-	-	80
1015 - TCF Bank MM	-	-	-	-	237,467	-	-	-	237,467
1016 - US Bank Rec Operating	-	-	-	251,331	-	-	-	-	251,331
1017 - WF Bond Fund Suppl. Reserve Trustee	-	-	-	-	-	-	-	1,732,101	1,732,101
1018 - WF Bond Supplemental Reserve	-	-	-	-	-	-	-	1,742,534	1,742,534
1020 - Wells Fargo Bond Fund Prepayments	-	-	-	(2,437)	-	-	-	766,471	764,034
1021 - Wells Fargo Bond Fund Trustee	-	-	-	-	-	-	-	4,725,667	4,725,667
1022 - Morgan Stanley Capital Project Fund	-	-	-	-	52,101	-	-	-	52,101
1023 - Morgan Stanley Capital Project CD	-	-	-	-	429,567	-	-	-	429,567
1024 - Morgan Stanley OSCA	-	-	113	-	-	-	-	-	113
1025 - Morgan Stanley OSCA CD	-	-	4,464,454	-	-	-	-	-	4,464,454
1026 - Morgan Stanley Rec Reserve MM	-	-	-	-	140,459	-	-	-	140,459
1027 - Morgan Stanley Rec Reserve CD	-	-	-	-	1,956,186	-	-	-	1,956,186
1028 - RBC Wealth Mgmt Admin Reserve MM	-	71,138	-	-	-	-	-	-	71,138
1029 - RBC Wealth Mgmt Admin Reserve CD	-	220,000	-	-	-	-	-	-	220,000
1030 - RBC Wealth Mgmt BC Operating MM	-	-	-	-	-	4,522	-	-	4,522
1031 - RBC Wealth Mgmt BC Operating CD	-	-	-	-	-	20,000	-	-	20,000
1032 - RBC Wealth Mgmt BC Reserve CD	-	-	-	-	-	-	150,000	-	150,000
1033 - RBC Wealth Mgmt BC Reserve	-	-	-	-	-	-	35,648	-	35,648
1036 - RBC Wealth Mgmt Spec Proj Fund MM	289,695	-	-	-	-	-	-	-	289,695
1037 - RBC Wealth Mgmt Spec Proj Fund MM CD	-	-	-	-	-	-	-	-	-
1044 - Cash Drawer Cash on Hand	-	-	-	2,861	-	-	-	-	2,861
1045 - Program Cash on Hand	200	-	-	-	-	-	-	-	200
<b>Total Cash &amp; Equivalents</b>	<b>1,560,159</b>	<b>291,138</b>	<b>4,464,567</b>	<b>2,512,280</b>	<b>3,159,392</b>	<b>254,610</b>	<b>185,648</b>	<b>8,966,773</b>	<b>21,394,567</b>
<b>Accounts Receivable</b>									
1100 - AR-Assessments and Legal	62,902	-	-	347,711	-	-	-	-	410,613
1105 - Allowance for Doubtful Accounts	1,479	-	-	(75,797)	-	-	-	-	(74,318)
1180 - AR- Covenants and Legal	465,774	-	-	-	-	-	-	-	465,774
1190 - AR - Miscellaneous	13,051	-	-	16,625	-	-	-	-	29,676
1191 - Accrued Interest Receivable	-	-	20,359	-	7,463	-	-	19,076	46,898
<b>Total Accounts Receivable</b>	<b>543,206</b>	<b>-</b>	<b>20,359</b>	<b>288,539</b>	<b>7,463</b>	<b>-</b>	<b>-</b>	<b>19,076</b>	<b>878,643</b>
<b>Other Current Asset</b>									
1195 - Miscellaneous Receivable	25,915	-	-	59,204	-	6,574	-	-	91,693

**Highlands Ranch Community Association, Inc.**  
**Balance Sheet for All Funds**  
**As of AUGUST 31 2019**

Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE & PLANT	TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE		
1200 - Prepaid Expense	25,702	-	-	106,257	-	2,560	-	-	134,519
1205 - Prepaid Insurance	(250)	-	-	13	-	195	-	-	(42)
1210 - Inventory	-	-	-	39,479	-	-	-	-	39,479
<b>Total Other Current Asset</b>	<b>51,367</b>	<b>-</b>	<b>-</b>	<b>204,953</b>	<b>-</b>	<b>9,329</b>	<b>-</b>	<b>-</b>	<b>265,649</b>
<b>Total Current Assets</b>	<b>2,154,732</b>	<b>291,138</b>	<b>4,484,926</b>	<b>3,005,772</b>	<b>3,166,855</b>	<b>263,939</b>	<b>185,648</b>	<b>8,985,849</b>	<b>22,538,859</b>
<b>Fixed Assets</b>									
1300 - Computer Equipment, Computer Software & Telephones	-	538,397	-	-	2,931	-	2,182	861,106	1,404,616
1305 - Admin. Property & Equipment	-	94,502	-	-	-	-	1,734	77,779	174,015
1310 - NR Facility & Improvements	-	-	-	-	-	-	-	20,345,121	20,345,121
1315 - Vehicles	-	-	-	-	-	-	-	10,366	10,366
1320 - WR Facility & Improvements	-	-	-	-	-	-	-	14,445,204	14,445,204
1325 - ER Facility & Improvements	-	-	-	-	-	-	-	16,017,731	16,017,731
1330 - Land	-	-	-	-	-	-	-	1,925,000	1,925,000
1335 - ER Property & Equipment	-	-	-	-	-	-	-	1,400,356	1,400,356
1340 - SR Facility & Improvements	-	-	-	-	-	-	-	16,141,189	16,141,189
1350 - NR Property & Equipment	-	-	-	-	-	-	-	959,191	959,191
1355 - WR Property & Equipment	-	-	-	-	-	-	-	1,171,151	1,171,151
1360 - SR Property & Equipment	-	-	-	-	-	-	-	1,101,176	1,101,176
1365 - Backcountry Trail Design & Improvements	-	-	-	-	-	-	379,345	-	379,345
1370 - Construction In Progress	-	54,007	-	-	-	-	-	111,368	165,375
1375 - Backcountry Signage	-	-	-	-	-	-	61,853	-	61,853
1380 - Backcountry Equipment	-	-	-	-	-	-	234,308	-	234,308
1385 - Backcountry Gates/Installation/Fencing	-	-	-	-	-	-	154,573	-	154,573
1390 - Backcountry Horse Team	-	-	-	-	325	-	36,179	-	36,504
1395 - Backcountry Vehicle	-	-	-	-	-	-	495,847	-	495,847
1397 - Backcountry Wildlife Exhibits	-	-	-	-	-	-	1,800	-	1,800
1400 - Accum Depr-Computer Equip, Comp Software & Telephones	-	(284,015)	-	-	-	-	(2,182)	(527,991)	(814,188)
1405 - Accum Depr-Admin. Prop & Equip	-	(96,248)	-	-	-	-	(1,734)	(77,779)	(175,761)
1410 - Accum Depr-NR Property & Equip	-	-	-	-	-	-	-	(384,089)	(384,089)
1415 - Accum Depr-Vehicles	-	-	-	-	-	-	(153,357)	(10,366)	(163,723)
1420 - Accum Depr-NR Facility & Imprv	-	-	-	-	-	-	-	(10,588,339)	(10,588,339)
1430 - Accum Depr-ER Property & Equip	-	-	-	-	-	-	-	(690,763)	(690,763)
1435 - Accum Depr-ER Facility & Imprv	-	-	-	-	-	-	-	(9,213,868)	(9,213,868)
1450 - Accum Depr-WR Property & Equip	-	-	-	-	-	-	-	(549,637)	(549,637)
1455 - Accum Depr-WR Facility & Imprv	-	-	-	-	-	-	-	(7,545,909)	(7,545,909)
1460 - Accum Depr-SR Facility & Imprv	-	-	-	-	-	-	-	(6,910,815)	(6,910,815)
1465 - Accum Depr-SR Property & Equip	-	-	-	-	-	-	-	(554,952)	(554,952)
1470 - Accum Depr- Trail Design & Improvements	-	-	-	-	-	-	(182,714)	-	(182,714)
1475 - Accum Depr-Signage	-	-	-	-	-	-	(49,526)	-	(49,526)
1480 - Accum Depr - Backcountry Equip	-	-	-	-	-	-	(49,405)	-	(49,405)
1490 - Accum Depr - Horse Team	-	-	-	-	-	-	(18,787)	-	(18,787)
1497 - Accum Depr-Wildlife Exhibits	-	-	-	-	-	-	(1,800)	-	(1,800)
<b>Total Fixed Assets</b>	<b>-</b>	<b>306,643</b>	<b>-</b>	<b>-</b>	<b>3,256</b>	<b>-</b>	<b>908,316</b>	<b>37,512,230</b>	<b>38,730,445</b>
<b>Other Assets</b>									
1110 - PM Cash Clearing	-	-	-	17,098	-	-	-	-	17,098

**Highlands Ranch Community Association, Inc.**  
**Balance Sheet for All Funds**  
**As of AUGUST 31 2019**

Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE & PLANT	TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE		
1250 - Interfund Receivable	7,108	1,370	-	80,352	169,556	32,855	751	2	291,994
1255 - Loan from OSCA Loan Receivable	-	-	675,000	-	-	-	-	-	675,000
1600 - 1999 Bond Issuance Costs	-	-	-	-	-	-	-	179,983	179,983
<b>Total Other Assets</b>	<b>7,108</b>	<b>1,370</b>	<b>675,000</b>	<b>97,450</b>	<b>169,556</b>	<b>32,855</b>	<b>751</b>	<b>179,985</b>	<b>1,164,075</b>
<b>Total ASSETS</b>	<b>\$ 2,161,840</b>	<b>\$ 599,151</b>	<b>\$ 5,159,926</b>	<b>\$ 3,103,222</b>	<b>\$ 3,339,667</b>	<b>\$ 296,794</b>	<b>\$ 1,094,715</b>	<b>\$ 46,678,064</b>	<b>\$ 62,433,379</b>
<b>LIABILITIES &amp; EQUITY</b>									
<b>Current Liabilities</b>									
<b>Accounts Payable</b>									
2000 - Accounts Payable	8,409	-	325	171,942	162,273	4,601	-	-	347,550
2015 - Accrued Bond Interest Payable	-	-	-	-	-	-	-	279,426	279,426
2025 - Preschool Scrips Pass Through	-	-	-	-	-	-	-	-	-
<b>Total Accounts Payable</b>	<b>8,409</b>	<b>-</b>	<b>325</b>	<b>171,942</b>	<b>162,273</b>	<b>4,601</b>	<b>-</b>	<b>279,426</b>	<b>626,976</b>
<b>Other Current Liability</b>									
2005 - Accrued Accounts Payable	128,442	-	-	84,777	263	60,668	-	-	274,150
2009 - Colorado Payback	-	-	-	9,096	-	3,658	-	-	12,754
2020 - Sales Taxes Payable - State	-	-	-	-	-	-	-	-	-
2045 - Accrued Payroll and Vacation Expense	119,339	-	-	651,775	-	17,681	-	-	788,795
2050 - AFLAC Pre-Tax	158	-	-	253	-	-	-	-	411
2055 - Cafeteria Plan EE Contribution	3,786	-	-	137	-	-	-	-	3,923
2060 - Health Savings Acct EE Cont	200	-	-	-	-	-	-	-	200
2100 - Unearned Assessments	64,140	-	-	680,854	-	-	-	-	744,994
2101 - Deferred Assessments	314,580	-	-	1,410,716	-	-	-	-	1,725,296
2102 - Unearned CIS Fines and Fees	372,682	-	-	-	-	-	-	-	372,682
2105 - Unearned Program & Facilities Revenue	28,798	-	-	672,339	-	(6,254)	-	-	694,883
2110 - Unearned Other Revenue	857	-	-	17,819	-	57,600	-	-	76,276
2115 - Unearned Sponsorship & Grant Revenue	44,167	-	-	11,500	-	-	-	-	55,667
2120 - Foreclosure Reserve	-	-	-	-	-	-	-	-	-
2125 - Prepaid Vegetation Mngt (Xcel)	-	-	-	-	-	22,248	-	-	22,248
2130 - Ppd Natural Resource Mngt -Elk	-	-	-	-	-	10,282	-	-	10,282
2135 - Ppd Water Line Easment	-	-	-	-	-	8,586	-	-	8,586
2250 - Interfund Payable	95,037	-	1,969	6,768	169,593	15,713	-	-	289,080
<b>Total Other Current Liability</b>	<b>1,172,186</b>	<b>-</b>	<b>1,969</b>	<b>3,546,034</b>	<b>169,856</b>	<b>190,182</b>	<b>-</b>	<b>-</b>	<b>5,080,227</b>
<b>Total Current Liabilities</b>	<b>1,180,595</b>	<b>-</b>	<b>2,294</b>	<b>3,717,976</b>	<b>332,129</b>	<b>194,783</b>	<b>-</b>	<b>279,426</b>	<b>5,707,203</b>
<b>Long Term Liabilities</b>									
2255 - Loan from OSCA Loan Payable	-	-	-	-	675,000	-	-	-	675,000
2600 - Bonds Payable - 1999 Series	-	-	-	-	-	-	-	4,555,000	4,555,000
2610 - Bonds Payable - 2004 Series	-	-	-	-	-	-	-	12,940,000	12,940,000
<b>Total Long Term Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>675,000</b>	<b>-</b>	<b>-</b>	<b>17,495,000</b>	<b>18,170,000</b>
<b>Equity</b>									
Restricted Fund Balance	38,659	309,868	1,237,500	-	2,926,527	-	157,779	-	4,670,333
Retained Earnings	1,159,609	185,822	3,909,691	449,872	(645,752)	(9,758)	861,481	24,421,137	30,332,102
Net Income	(217,023)	103,461	10,441	(1,064,623)	51,763	111,766	75,455	4,482,502	3,553,742
<b>Total Equity (Fund Balance)</b>	<b>981,245</b>	<b>599,151</b>	<b>5,157,632</b>	<b>(614,751)</b>	<b>2,332,538</b>	<b>102,008</b>	<b>1,094,715</b>	<b>28,903,639</b>	<b>38,556,177</b>
<b>Total LIABILITIES &amp; EQUITY</b>	<b>\$ 2,161,840</b>	<b>\$ 599,151</b>	<b>\$ 5,159,926</b>	<b>\$ 3,103,225</b>	<b>\$ 3,339,667</b>	<b>\$ 296,791</b>	<b>\$ 1,094,715</b>	<b>\$ 46,678,065</b>	<b>\$ 62,433,380</b>