

# HRCA Financial Statements

October 31, 2019

## Table of Contents

<u>Item</u>	<u>Page Number</u>
Comparative Income Statement (Operating)	2
Income Statement - All Funds	3
Comparative Balance Sheet (Operating)	4
Balance Sheet - All Funds	5

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

	MTD - October 31, 2019				YTD - October 31, 2019				PRIOR YTD - October 31, 2018			
	Actual	Budget	Favorable / (Unfavorable)	%	Actual	Budget	Favorable / (Unfavorable)	%	Actual	Budget	Favorable / (Unfavorable)	%
<b>ADMINISTRATIVE FUND</b>												
Revenues	\$ 232,268	\$ 229,550	\$ 2,718	1%	\$ 2,604,976	\$ 2,555,908	\$ 49,068	2%	\$ 2,716,873	\$ 2,575,338	\$ 141,535	5%
Expenses	193,458	201,507	8,049	4%	2,675,674	2,551,627	(124,047)	(5%)	2,457,780	2,498,981	41,201	2%
Net Revenues (Expenses)	38,810	28,043	10,767	38%	(70,698)	4,281	(74,979)	(1,751%)	259,093	76,357	182,736	239%
Transfers	10,487	10,485	(2)	0%	122,941	104,550	(18,391)	(18%)	93,998	94,250	252	0%
Net Revenue (Expense)	\$ 28,323	\$ 17,558	\$ 10,765	61%	\$ (193,639)	\$ (100,269)	\$ (93,370)	93%	\$ 165,095	\$ (17,893)	\$ 182,988	(1,023%)
<b>RECREATION FUND</b>												
<b>Facilities</b>												
Revenue	\$ 1,497,045	\$ 1,486,202	\$ 10,843	1%	\$ 14,852,052	\$ 14,849,235	\$ 2,817	0%	\$ 14,359,750	\$ 14,399,040	\$ (8,026)	0%
Expenses	980,331	997,810	17,479	2%	10,821,651	10,802,802	(18,849)	0%	10,116,862	10,373,539	(36,328)	0%
Net Facility Revenues (Expenses)	516,714	488,392	28,322	6%	4,030,401	4,046,433	(16,032)	0%	4,242,888	4,025,501	(44,354)	(1%)
<b>Recreation Programs</b>												
Revenue	404,135	392,657	11,478	3%	4,441,474	4,200,208	241,266	6%	4,243,387	4,145,630	229,788	6%
Expenses	247,054	253,953	6,899	3%	2,867,312	2,864,787	(2,525)	0%	2,733,618	2,789,800	(9,424)	0%
Net Program Revenues (Expenses)	157,081	138,704	18,377	13%	1,574,162	1,335,421	238,741	18%	1,509,769	1,355,830	220,364	16%
<b>Combined</b>												
Total Revenue - Facilities & Programs	1,901,180	1,878,859	22,321	1%	19,293,526	19,049,443	244,083	1%	18,603,137	18,544,670	58,467	0%
Total Expenses - Facilities & Programs	1,227,385	1,251,763	24,378	2%	13,688,963	13,667,589	(21,374)	0%	12,850,480	13,163,339	312,859	2%
Combined Rec Fund Net Rev. (Exp.)	673,795	627,096	46,699	7%	5,604,563	5,381,854	222,709	4%	5,752,657	5,381,331	371,326	7%
<b>Transfers</b>												
Transfers to Bond Fund	237,982	284,000	46,018	16%	5,108,269	2,906,000	(2,202,269)	(76%)	2,883,811	2,840,800	(43,011)	(86%)
Transfers to Backcountry	33,500	33,500	-	0%	335,000	335,000	-	0%	325,000	325,000	-	0%
Transfers for Capital Equipment	300	300	-	0%	24,775	122,300	97,525	80%	175,843	186,000	10,157	80%
Transfers for Reserves	219,265	219,265	-	0%	2,192,650	2,192,650	-	0%	2,022,500	2,022,500	-	0%
Total Transfers	491,047	537,065	46,018	9%	7,660,694	5,555,950	(2,104,744)	(38%)	5,407,154	5,374,300	(32,854)	(1%)
Total Net Revenue (Expense)	\$ 182,748	\$ 90,031	\$ 92,717	103%	\$ (2,056,132)	\$ (174,096)	\$ (1,882,035)	1,081%	\$ 345,503	\$ 7,031	\$ 338,472	4,814%

**Highlands Ranch Community Association, Inc.**  
**Statement of Revenues and Expenses for All Funds**  
**For the Year-to-Date Ending October 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	\$ 2,087,465	\$ -	\$ -	\$ 14,076,378	\$ -	\$ -	\$ -	\$ -	16,163,843
Community improvement services	102,840	-	-	-	-	-	-	-	102,840
Recreation programs	-	-	-	4,401,271	-	462,666	-	-	4,863,937
Facility operations	-	-	-	767,324	-	16,958	-	-	784,282
Community events	250,404	-	-	-	-	-	-	-	250,404
Advertising	19,293	-	-	-	-	-	-	-	19,293
Special projects	75	-	-	-	-	-	-	-	75
Interest and other revenue	144,899	3,382	117,708	48,553	55,846	17,061	2,636	131,200	521,285
<b>Total revenues</b>	<b>2,604,976</b>	<b>3,382</b>	<b>117,708</b>	<b>19,293,526</b>	<b>55,846</b>	<b>496,685</b>	<b>2,636</b>	<b>131,200</b>	<b>22,705,959</b>
<b>Expenses</b>									
Salaries and employee benefits	1,308,442	-	-	9,792,025	-	531,185	-	-	11,631,652
Facility operations	28,654	371	-	923,233	19,931	55,966	-	2,238	1,030,393
Professional services	513,890	-	-	245,364	-	-	-	-	759,254
Advertising	17,499	-	-	50,259	-	-	-	-	67,758
Office expenses	436,675	-	-	679,190	-	3,560	-	-	1,119,425
Insurance	40,977	-	-	242,126	-	23,814	-	-	306,917
Interest	-	-	-	-	16,459	-	-	931,420	947,879
Occupancy	62,269	-	-	836,980	-	-	-	-	899,249
Program	-	-	-	841,804	-	85,143	-	-	926,947
Community events	230,415	-	-	-	-	-	-	-	230,415
Conferences, meetings and travel	18,068	-	-	22,572	-	17,140	-	-	57,780
Licenses and permits	-	-	-	33,038	-	-	-	-	33,038
Dues, subscriptions and memberships	17,493	-	-	3,058	-	-	-	-	20,551
Other operating expenses	1,292	-	-	19,314	-	751	-	14	21,371
<b>Total expenses</b>	<b>2,675,674</b>	<b>371</b>	<b>-</b>	<b>13,688,963</b>	<b>36,390</b>	<b>717,559</b>	<b>-</b>	<b>933,672</b>	<b>18,052,629</b>
(Gains) / Losses	-	-	-	-	-	-	-	-	-
<b>Excess (deficiency) of revenues over expenses</b>	<b>(70,698)</b>	<b>3,011</b>	<b>117,708</b>	<b>5,604,563</b>	<b>19,456</b>	<b>(220,874)</b>	<b>2,636</b>	<b>(802,472)</b>	<b>4,653,330</b>
Transfers to Bond Fund	-	-	-	(5,108,269)	-	-	-	5,108,269	-
Transfers to Backcountry Fund	-	-	-	(335,000)	-	335,000	-	-	-
Transfers for Capital Equipment	(24,091)	24,091	(68,206)	(24,775)	(1,183)	-	67,881	26,283	-
Transfers for Reserves	(98,850)	98,850	-	(2,192,650)	(87,751)	(8,350)	8,350	2,280,401	-
<b>Total transfers</b>	<b>(122,941)</b>	<b>122,941</b>	<b>(68,206)</b>	<b>(7,660,694)</b>	<b>(88,934)</b>	<b>326,650</b>	<b>76,231</b>	<b>7,414,953</b>	<b>-</b>
<b>Net revenues (expenses)</b>	<b>\$ (193,639)</b>	<b>\$ 125,952</b>	<b>\$ 49,502</b>	<b>\$ (2,056,130)</b>	<b>\$ (69,478)</b>	<b>\$ 105,776</b>	<b>\$ 78,867</b>	<b>\$ 6,612,481</b>	<b>\$ 4,653,330</b>

**Highlands Ranch Community Association, Inc.**  
**Monthly Comparison of Operating Accounts**  
**As of October 31, 2019 compared to as of September 30, 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	2,171,622	\$ 2,636,398	\$ (464,776)	-18%	①	\$ 1,432,725	\$ 6,184	\$ 1,426,541	23068%	①
Accounts Receivable	740,869	584,113	156,756	27%	①	287,340	288,539	(1,199)	0%	
Other Current Assets	82,500	84,940	(2,440)	-3%		321,807	325,009	(3,202)	-1%	
Fixed Assets	38,156	-	38,156	100%	①	-	-	-	0%	
Other Assets	12,064	13,869	(1,805)	-13%		971,531	1,232,467	(260,936)	-21%	A
<b>TOTAL ASSETS</b>	<b>\$ 3,045,211</b>	<b>\$ 3,319,320</b>	<b>\$ (274,109)</b>			<b>\$ 3,013,403</b>	<b>\$ 1,852,199</b>	<b>\$ 1,161,204</b>		
	-	\$ -	-			-	\$ -	-		
<b>Liabilities and Fund Balance</b>										
<b>Liabilities</b>										
Accounts Payable	\$ 4,079	\$ 127,831	\$ (123,752)		①	\$ 200,567	\$ 181,637	\$ 18,930	10%	
Other Current Liabilities	2,036,505	2,215,185	(178,680)	-8%		4,419,097	3,459,570	959,527	28%	B
<b>TOTAL LIABILITIES</b>	<b>2,040,584</b>	<b>2,343,016</b>	<b>(302,432)</b>			<b>4,619,664</b>	<b>3,641,207</b>	<b>978,457</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	(193,640)	(221,962)	28,322	-13%	①	(2,056,132)	(2,238,877)	182,745	-8%	
<b>TOTAL FUND BALANCES</b>	<b>1,004,628</b>	<b>976,306</b>	<b>28,322</b>			<b>(1,606,260)</b>	<b>(1,789,005)</b>	<b>182,745</b>		
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 3,045,212</b>	<b>\$ 3,319,322</b>	<b>\$ (274,110)</b>			<b>\$ 3,013,404</b>	<b>\$ 1,852,202</b>	<b>\$ 1,161,202</b>		

**Tickmark Legend**

Variance materiality = \$10k and 10% (items primarily attributable to timing excluded from materiality analysis)

① - Variance is a result of timing, and/or impact of budget spread.

A - Variance primarily relates to movement in the inter-fund receivable / payable accounts

B - Variance primarily relates to deferred assessment accounts.

**Highlands Ranch Community Association, Inc.**  
**Balance Sheet for All Funds**  
**As of October 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	\$ 1,555,380	\$ -	\$ -	\$ 854,497	\$ -	\$ -	\$ -	\$ -	\$ 2,409,877
1003 - Wells Fargo Rec Operating Checking	-	-	-	(26,975)	-	-	-	-	(26,975)
1004 - Wells Fargo BC Operating Checking	-	-	-	-	-	239,877	-	-	239,877
1005 - Wells Fargo Admin Operating Checking	101,541	-	-	(515)	-	-	-	-	101,026
1006 - 1st Bank MM	252,753	-	-	-	-	-	-	-	252,753
1008 - Colorado Business Bank MM	234	-	-	-	232,371	-	-	-	232,605
1010 - Front Range Bank MM	-	-	-	246,651	-	-	-	-	246,651
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	-	-	-	-	237,469	-	-	-	237,469
1016 - US Bank Rec Operating	-	-	-	251,331	-	-	-	-	251,331
1017 - WF Bond Fund Suppl. Reserve Trustee	-	-	-	-	-	-	-	1,743,692	1,743,692
1018 - WF Bond Supplemental Reserve	-	-	-	-	-	-	-	1,754,297	1,754,297
1020 - Wells Fargo Bond Fund Prepayments	-	-	-	(2,437)	-	-	-	240,419	237,982
1021 - Wells Fargo Bond Fund Trustee	-	-	-	-	-	-	-	7,062,295	7,062,295
1022 - Morgan Stanley Capital Project Fund	-	-	-	-	52,100	-	-	-	52,100
1023 - Morgan Stanley Capital Project CD	-	-	-	-	535,567	-	-	-	535,567
1024 - Morgan Stanley OSCA	-	-	-	-	-	-	-	-	-
1025 - Morgan Stanley OSCA CD	-	-	4,503,303	-	-	-	-	-	4,503,303
1026 - Morgan Stanley Rec Reserve MM	-	-	-	-	126,636	-	-	-	126,636
1027 - Morgan Stanley Rec Reserve CD	-	-	-	-	1,637,971	-	-	-	1,637,971
1028 - RBC Wealth Mgmt Admin Reserve MM	9,885	7,569	-	-	-	-	-	-	17,454
1029 - RBC Wealth Mgmt Admin Reserve CD	-	295,572	-	-	-	-	-	-	295,572
1030 - RBC Wealth Mgmt BC Operating MM	-	-	-	-	-	4,758	-	-	4,758
1031 - RBC Wealth Mgmt BC Operating CD	-	-	-	-	-	20,010	-	-	20,010
1032 - RBC Wealth Mgmt BC Reserve CD	-	-	-	-	-	-	150,347	-	150,347
1033 - RBC Wealth Mgmt BC Reserve	-	-	-	-	-	-	38,714	-	38,714
1036 - RBC Wealth Mgmt Spec Proj Fund MM	251,629	-	-	-	-	-	-	-	251,629
1037 - RBC Wealth Mgmt Spec Proj Fund MM CD	-	-	-	-	-	-	-	-	-
1044 - Cash Drawer Cash on Hand	-	-	-	2,919	-	-	-	-	2,919
1045 - Program Cash on Hand	200	-	-	-	-	-	-	-	200
<b>Total Cash &amp; Equivalents</b>	<b>2,171,622</b>	<b>303,141</b>	<b>4,503,303</b>	<b>1,432,725</b>	<b>2,933,355</b>	<b>264,645</b>	<b>189,061</b>	<b>10,800,703</b>	<b>22,598,555</b>
<b>Accounts Receivable</b>									
1100 - AR-Assessments and Legal	203,746	-	-	346,512	-	-	-	-	550,258
1105 - Allowance for Doubtful Accounts	34,180	-	-	(75,797)	-	-	-	-	(41,617)
1180 - AR- Covenants and Legal	489,892	-	-	-	-	-	-	-	489,892
1190 - AR - Miscellaneous	13,051	-	-	16,625	-	-	-	-	29,676
1191 - Accrued Interest Receivable	-	-	20,359	-	7,463	-	-	14,303	42,125
<b>Total Accounts Receivable</b>	<b>740,869</b>	<b>-</b>	<b>20,359</b>	<b>287,340</b>	<b>7,463</b>	<b>-</b>	<b>-</b>	<b>14,303</b>	<b>1,070,334</b>
<b>Other Current Asset</b>									
1195 - Miscellaneous Receivable	32,363	-	-	97,473	-	9,176	-	-	139,012

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

Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE & PLANT	TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE		
1200 - Prepaid Expense	24,408	-	-	118,626	-	2,560	-	-	145,594
1205 - Prepaid Insurance	9,852	-	-	64,989	-	6,226	-	-	81,067
1210 - Inventory	-	-	-	40,719	-	-	-	-	40,719
<b>Total Other Current Asset</b>	<b>82,500</b>	<b>-</b>	<b>-</b>	<b>321,807</b>	<b>-</b>	<b>17,962</b>	<b>-</b>	<b>-</b>	<b>422,269</b>
<b>Total Current Assets</b>	<b>2,994,991</b>	<b>303,141</b>	<b>4,523,662</b>	<b>2,041,872</b>	<b>2,940,818</b>	<b>282,607</b>	<b>189,061</b>	<b>10,815,006</b>	<b>24,091,158</b>
<b>Fixed Assets</b>									
1300 - Computer Equipment, Computer Software & Telephones	-	539,113	-	-	3,440	-	2,182	863,254	1,407,989
1305 - Admin. Property & Equipment	-	94,502	-	-	-	-	1,734	77,779	174,015
1310 - NR Facility & Improvements	-	-	-	-	-	-	-	20,357,561	20,357,561
1315 - Vehicles	-	-	-	-	-	-	-	10,366	10,366
1320 - WR Facility & Improvements	-	-	-	-	-	-	-	14,465,479	14,465,479
1325 - ER Facility & Improvements	-	-	-	-	-	-	-	16,039,588	16,039,588
1330 - Land	-	-	-	-	-	-	-	1,925,000	1,925,000
1335 - ER Property & Equipment	-	-	-	-	-	-	-	1,433,203	1,433,203
1340 - SR Facility & Improvements	-	-	-	-	-	-	-	16,212,353	16,212,353
1350 - NR Property & Equipment	-	-	-	-	-	-	-	969,561	969,561
1355 - WR Property & Equipment	-	-	-	-	-	-	-	1,176,710	1,176,710
1360 - SR Property & Equipment	-	-	-	-	-	-	-	1,106,142	1,106,142
1365 - Backcountry Trail Design & Improvements	-	-	-	-	-	-	379,345	-	379,345
1370 - Construction In Progress	38,156	54,007	-	-	-	-	-	416,848	509,011
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>38,156</b>	<b>307,359</b>	<b>-</b>	<b>-</b>	<b>3,765</b>	<b>-</b>	<b>908,316</b>	<b>37,999,336</b>	<b>39,256,932</b>
<b>Other Assets</b>									
1110 - PM Cash Clearing	-	-	-	(8,628)	-	-	-	-	(8,628)

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

Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE & PLANT	TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE		
1250 - Interfund Receivable	12,064	11,254	-	980,159	169,670	714	751	3	1,174,615
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>12,064</b>	<b>11,254</b>	<b>675,000</b>	<b>971,531</b>	<b>169,670</b>	<b>714</b>	<b>751</b>	<b>179,986</b>	<b>2,020,970</b>
<b>Total ASSETS</b>	<b>\$ 3,045,211</b>	<b>\$ 621,754</b>	<b>\$ 5,198,662</b>	<b>\$ 3,013,403</b>	<b>\$ 3,114,253</b>	<b>\$ 283,321</b>	<b>\$ 1,098,128</b>	<b>\$ 48,994,328</b>	<b>\$ 65,369,060</b>
<b>LIABILITIES &amp; EQUITY</b>									
<b>Current Liabilities</b>									
<b>Accounts Payable</b>									
2000 - Accounts Payable	4,079	-	-	200,367	21,792	5,954	-	-	232,192
2015 - Accrued Bond Interest Payable	-	-	-	-	-	-	-	465,710	465,710
2025 - Preschool Scrips Pass Through	-	-	-	200	-	-	-	-	200
<b>Total Accounts Payable</b>	<b>4,079</b>	<b>-</b>	<b>-</b>	<b>200,567</b>	<b>21,792</b>	<b>5,954</b>	<b>-</b>	<b>465,710</b>	<b>698,102</b>
<b>Other Current Liability</b>									
2005 - Accrued Accounts Payable	95,655	-	-	114,296	263	55,416	-	-	265,630
2009 - Colorado Payback	-	-	-	9,096	-	3,658	-	-	12,754
2020 - Sales Taxes Payable - State	-	-	-	-	-	-	-	-	-
2045 - Accrued Payroll and Vacation Expense	57,227	-	-	244,998	-	16,082	-	-	318,307
2050 - AFLAC Pre-Tax	158	-	-	253	-	-	-	-	411
2055 - Cafeteria Plan EE Contribution	4,372	-	-	1,512	-	-	-	-	5,884
2060 - Health Savings Acct EE Cont	1,694	-	-	2,107	-	-	-	-	3,801
2100 - Unearned Assessments	51,878	-	-	517,476	-	-	-	-	569,354
2101 - Deferred Assessments	434,139	-	-	2,822,749	-	-	-	-	3,256,888
2102 - Unearned CIS Fines and Fees	432,361	-	-	-	-	-	-	-	432,361
2105 - Unearned Program & Facilities Revenue	16,580	-	-	675,424	-	(6,254)	-	-	685,750
2110 - Unearned Other Revenue	428	-	-	13,229	-	54,208	-	-	67,865
2115 - Unearned Sponsorship & Grant Revenue	41,959	-	-	6,000	-	-	-	-	47,959
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	900,054	113	1,969	11,957	243,401	17,121	-	-	1,174,615
<b>Total Other Current Liability</b>	<b>2,036,505</b>	<b>113</b>	<b>1,969</b>	<b>4,419,097</b>	<b>243,664</b>	<b>181,347</b>	<b>-</b>	<b>-</b>	<b>6,882,695</b>
<b>Total Current Liabilities</b>	<b>2,040,584</b>	<b>113</b>	<b>1,969</b>	<b>4,619,664</b>	<b>265,456</b>	<b>187,301</b>	<b>-</b>	<b>465,710</b>	<b>7,580,797</b>
<b>Long Term Liabilities</b>									
2255 - Loan from OSCA Loan Payable	-	-	-	-	637,500	-	-	-	637,500
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>637,500</b>	<b>-</b>	<b>-</b>	<b>17,495,000</b>	<b>18,132,500</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	(193,640)	125,952	49,502	(2,056,132)	(69,478)	105,776	78,867	6,612,482	4,653,329
<b>Total Equity (Fund Balance)</b>	<b>1,004,628</b>	<b>621,642</b>	<b>5,196,693</b>	<b>(1,606,260)</b>	<b>2,211,297</b>	<b>96,018</b>	<b>1,098,127</b>	<b>31,033,619</b>	<b>39,655,764</b>
<b>Total LIABILITIES &amp; EQUITY</b>	<b>\$ 3,045,212</b>	<b>\$ 621,755</b>	<b>\$ 5,198,662</b>	<b>\$ 3,013,404</b>	<b>\$ 3,114,253</b>	<b>\$ 283,319</b>	<b>\$ 1,098,127</b>	<b>\$ 48,994,329</b>	<b>\$ 65,369,061</b>