

# HRCA Financial Statements

November 30, 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 November 30, 2019 and for the Year-to-Date Ending November 30, 2018, as noted**

	MTD - November 30, 2019				YTD - November 30, 2019				PRIOR YTD - November 30, 2018			
	Actual	Budget	Favorable / (Unfavorable)	%	Actual	Budget	Favorable / (Unfavorable)	%	Actual	Budget	Favorable / (Unfavorable)	%
<b>ADMINISTRATIVE FUND</b>												
Revenues	\$ 273,460	\$ 277,400	\$ (3,940)	(1%)	\$ 2,878,436	\$ 2,833,308	\$ 45,128	2%	\$ 2,918,738	\$ 2,802,591	\$ 116,147	4%
Expenses	259,265	202,066	(57,199)	(28%)	2,934,939	2,753,693	(181,246)	(7%)	2,654,349	2,699,178	44,829	2%
Net Revenues (Expenses)	14,195	75,334	(61,139)	(81%)	(56,503)	79,615	(136,118)	(171%)	264,389	103,413	160,976	156%
Transfers	10,707	9,885	(822)	(8%)	133,648	114,435	(19,213)	(17%)	97,883	98,250	367	0%
Net Revenue (Expense)	\$ 3,488	\$ 65,449	\$ (61,961)	(95%)	\$ (190,151)	\$ (34,820)	\$ (155,331)	446%	\$ 166,506	\$ 5,163	\$ 160,609	3,111%
<b>RECREATION FUND</b>												
<b>Facilities</b>												
Revenue	\$ 1,488,653	\$ 1,487,497	\$ 1,156	0%	\$ 16,340,705	\$ 16,336,732	\$ 3,973	0%	\$ 15,805,668	\$ 15,843,351	\$ (37,683)	0%
Expenses	979,238	951,661	(27,577)	(3%)	11,800,889	11,754,463	(46,426)	0%	11,021,848	11,320,600	298,752	3%
Net Facility Revenues (Expenses)	509,415	535,836	(26,421)	(5%)	4,539,816	4,582,269	(42,453)	(1%)	4,783,820	4,522,751	261,069	6%
<b>Recreation Programs</b>												
Revenue	450,064	425,098	24,966	6%	4,891,538	4,625,306	266,232	6%	4,664,394	4,549,613	114,781	3%
Expenses	278,687	272,114	(6,573)	(2%)	3,145,999	3,136,901	(9,098)	0%	2,993,790	3,070,000	76,210	2%
Net Program Revenues (Expenses)	171,377	152,984	18,393	12%	1,745,539	1,488,405	257,134	17%	1,670,604	1,479,613	190,991	13%
<b>Combined</b>												
Total Revenue - Facilities & Programs	1,938,717	1,912,595	26,122	1%	21,232,243	20,962,038	270,205	1%	20,470,062	20,392,964	77,098	0%
Total Expenses - Facilities & Programs	1,257,925	1,223,775	(34,150)	(3%)	14,946,888	14,891,364	(55,524)	0%	14,015,638	14,390,600	374,962	3%
Combined Rec Fund Net Rev. (Exp.)	680,792	688,820	(8,028)	(1%)	6,285,355	6,070,674	214,681	4%	6,454,424	6,002,364	452,060	8%
<b>Transfers</b>												
Transfers to Bond Fund	59,734	284,000	224,266	79%	5,168,003	3,190,000	(1,978,003)	(62%)	3,067,222	3,025,800	(41,422)	(1%)
Transfers to Backcountry	33,500	33,500	-	0%	368,500	368,500	-	0%	357,500	357,500	-	0%
Transfers for Capital Equipment	825	-	(825)	(100%)	25,600	122,300	96,700	79%	187,496	198,000	10,504	5%
Transfers for Reserves	219,265	219,265	-	0%	2,411,915	2,411,915	-	0%	2,224,750	2,224,750	-	0%
Total Transfers	313,324	536,765	223,441	42%	7,974,018	6,092,715	(1,881,303)	(31%)	5,836,968	5,806,050	(30,918)	(1%)
Total Net Revenue (Expense)	\$ 367,468	\$ 152,055	\$ 215,413	142%	\$ (1,688,664)	\$ (22,041)	\$ (1,666,622)	7,561%	\$ 617,456	\$ 196,314	\$ 421,142	215%

**Highlands Ranch Community Association, Inc.**  
**Statement of Revenues and Expenses for All Funds**  
**For the Year-to-Date Ending November 30 2019**

Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE	TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE	& PLANT	
<b>Revenues</b>									
Homeowner assessments and fees	\$ 2,318,127	\$ -	\$ -	\$ 15,490,675	\$ -	\$ -	\$ -	\$ -	17,808,802
Community improvement services	109,946	-	-	-	-	-	-	-	109,946
Recreation programs	-	-	-	4,849,336	-	469,797	-	-	5,319,133
Facility operations	-	-	-	841,345	-	17,667	-	-	859,012
Community events	270,224	-	-	-	-	-	-	-	270,224
Advertising	20,430	-	-	-	-	-	-	-	20,430
Special projects	75	-	-	-	-	-	-	-	75
Interest and other revenue	159,634	3,488	123,642	50,887	58,530	18,824	2,764	141,472	559,241
<b>Total revenues</b>	<b>2,878,436</b>	<b>3,488</b>	<b>123,642</b>	<b>21,232,243</b>	<b>58,530</b>	<b>506,288</b>	<b>2,764</b>	<b>141,472</b>	<b>24,946,863</b>
<b>Expenses</b>									
Salaries and employee benefits	1,432,794	-	-	10,664,823	-	573,308	-	-	12,670,925
Facility operations	29,500	371	-	1,022,993	20,518	70,158	-	2,238	1,145,778
Professional services	556,063	-	-	287,465	-	-	-	-	843,528
Advertising	17,679	-	-	55,491	-	-	-	-	73,170
Office expenses	457,140	-	-	722,767	-	3,731	-	-	1,183,638
Insurance	44,790	-	-	260,663	-	25,628	-	-	331,081
Interest	-	-	-	-	16,459	-	-	1,024,562	1,041,021
Occupancy	68,319	-	-	917,773	-	-	-	-	986,092
Program	-	-	-	938,104	-	89,177	-	-	1,027,281
Community events	289,916	-	-	-	-	-	-	-	289,916
Conferences, meetings and travel	19,508	-	-	24,442	-	18,572	-	-	62,522
Licenses and permits	-	-	-	36,094	-	-	-	-	36,094
Dues, subscriptions and memberships	17,938	-	-	3,058	-	-	-	-	20,996
Other operating expenses	1,292	-	-	13,215	-	751	-	14	15,272
<b>Total expenses</b>	<b>2,934,939</b>	<b>371</b>	<b>-</b>	<b>14,946,888</b>	<b>36,977</b>	<b>781,325</b>	<b>-</b>	<b>1,026,814</b>	<b>19,727,314</b>
(Gains) / Losses	-	-	-	-	-	-	-	-	-
<b>Excess (deficiency) of revenues over expenses</b>	<b>(56,503)</b>	<b>3,117</b>	<b>123,642</b>	<b>6,285,355</b>	<b>21,553</b>	<b>(275,037)</b>	<b>2,764</b>	<b>(885,342)</b>	<b>5,219,549</b>
Transfers to Bond Fund	-	-	-	(5,168,003)	-	-	-	5,168,003	-
Transfers to Backcountry Fund	-	-	-	(368,500)	-	368,500	-	-	-
Transfers for Capital Equipment	(24,913)	24,913	(68,206)	(25,600)	(2,825)	-	67,881	28,750	-
Transfers for Reserves	(108,735)	98,850	-	(2,411,915)	(177,102)	(9,185)	8,350	2,369,752	(229,985)
<b>Total transfers</b>	<b>(133,648)</b>	<b>123,763</b>	<b>(68,206)</b>	<b>(7,974,018)</b>	<b>(179,927)</b>	<b>359,315</b>	<b>76,231</b>	<b>7,566,505</b>	<b>(229,985)</b>
<b>Net revenues (expenses)</b>	<b>\$ (190,151)</b>	<b>\$ 126,880</b>	<b>\$ 55,436</b>	<b>\$ (1,688,663)</b>	<b>\$ (158,374)</b>	<b>\$ 84,278</b>	<b>\$ 78,995</b>	<b>\$ 6,681,163</b>	<b>\$ 4,989,564</b>

**Highlands Ranch Community Association, Inc.**  
**Monthly Comparison of Operating Accounts**  
**As of November 30, 2019 compared to as of October 31, 2019**

	Administration Fund				Recreation Fund			
	Current Month	Prior Month	Change \$	Change %	Current Month	Prior Month	Change \$	Change %
<b>Assets</b>								
Cash and Equivalents	2,319,623	\$ 2,171,622	\$ 148,001	7%	\$ 1,826,622	\$ 1,432,725	\$ 393,897	27%
Accounts Receivable	638,664	740,869	(102,205)	-14%	287,340	287,340	-	0%
Other Current Assets	68,792	82,500	(13,708)	-17%	322,759	321,807	952	0%
Fixed Assets	38,156	38,156	-	0%	-	-	-	0%
Other Assets	16,347	12,064	4,283	36%	997,267	971,531	25,736	3%
<b>TOTAL ASSETS</b>	<b>\$ 3,081,582</b>	<b>\$ 3,045,211</b>	<b>\$ 36,371</b>		<b>\$ 3,433,988</b>	<b>\$ 3,013,403</b>	<b>\$ 420,585</b>	
	-	\$ -			-	\$ -		
<b>Liabilities and Fund Balance</b>								
<b>Liabilities</b>								
Accounts Payable	\$ 35,879	\$ 4,079	\$ 31,800	780%	\$ 194,770	\$ 200,567	\$ (5,797)	-3%
Other Current Liabilities	2,037,586	2,036,505	1,081	0%	4,478,009	4,419,097	58,912	1%
<b>TOTAL LIABILITIES</b>	<b>2,073,465</b>	<b>2,040,584</b>	<b>32,881</b>		<b>4,672,779</b>	<b>4,619,664</b>	<b>53,115</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	(190,151)	(193,640)	3,489	-2%	(1,688,663)	(2,056,132)	367,469	-18%
<b>TOTAL FUND BALANCES</b>	<b>1,008,117</b>	<b>1,004,628</b>	<b>3,489</b>		<b>(1,238,791)</b>	<b>(1,606,260)</b>	<b>367,469</b>	
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 3,081,582</b>	<b>\$ 3,045,212</b>	<b>\$ 36,370</b>		<b>\$ 3,433,988</b>	<b>\$ 3,013,404</b>	<b>\$ 420,584</b>	

**Highlands Ranch Community Association, Inc.**  
**Balance Sheet for All Funds**  
**As of November 30 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	\$ 1,695,682	\$ -	\$ -	\$ 1,413,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,109,462
1003 - Wells Fargo Rec Operating Checking	-	-	-	(192,898)	-	-	-	-	-	(192,898)
1004 - Wells Fargo BC Operating Checking	-	-	-	-	-	219,591	-	-	-	219,591
1005 - Wells Fargo Admin Operating Checking	108,953	-	-	-	-	-	-	-	-	108,953
1006 - 1st Bank MM	252,948	-	-	-	-	-	-	-	-	252,948
1008 - Colorado Business Bank MM	313	-	-	-	232,371	-	-	-	-	232,684
1010 - Front Range Bank MM	-	-	-	246,693	-	-	-	-	-	246,693
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	-	-	-	-	237,471	-	-	-	-	237,471
1016 - US Bank Rec Operating	-	-	-	251,331	-	-	-	-	-	251,331
1017 - WF Bond Fund Suppl. Reserve Trustee	-	-	-	-	-	-	-	1,998,609	-	1,998,609
1018 - WF Bond Supplemental Reserve	-	-	-	-	-	-	-	300,400	-	300,400
1020 - Wells Fargo Bond Fund Prepayments	-	-	-	(2,437)	-	-	-	-	-	(2,437)
1021 - Wells Fargo Bond Fund Trustee	-	-	-	-	-	-	-	7,070,195	-	7,070,195
1022 - Morgan Stanley Capital Project Fund	-	-	-	-	-	-	-	-	-	-
1023 - Morgan Stanley Capital Project CD	-	-	-	-	588,417	-	-	-	-	588,417
1024 - Morgan Stanley OSCA	-	-	18,455	-	-	-	-	-	-	18,455
1025 - Morgan Stanley OSCA CD	-	-	4,490,783	-	-	-	-	-	-	4,490,783
1026 - Morgan Stanley Rec Reserve MM	-	-	-	-	(47,976)	-	-	-	-	(47,976)
1027 - Morgan Stanley Rec Reserve CD	-	-	-	-	1,758,729	-	-	-	-	1,758,729
1028 - RBC Wealth Mgmt Admin Reserve MM	9,885	7,680	-	-	-	-	-	-	-	17,565
1029 - RBC Wealth Mgmt Admin Reserve CD	-	295,567	-	-	-	-	-	-	-	295,567
1030 - RBC Wealth Mgmt BC Operating MM	-	-	-	-	-	4,758	-	-	-	4,758
1031 - RBC Wealth Mgmt BC Operating CD	-	-	-	-	-	20,000	-	-	-	20,000
1032 - RBC Wealth Mgmt BC Reserve CD	-	-	-	-	-	-	150,371	-	-	150,371
1033 - RBC Wealth Mgmt BC Reserve	-	-	-	-	-	-	38,817	-	-	38,817
1036 - RBC Wealth Mgmt Spec Proj Fund MM	51,642	-	-	-	-	-	-	-	-	51,642
1037 - RBC Wealth Mgmt Spec Proj Fund MM CD	200,000	-	-	-	-	-	-	-	-	200,000
1044 - Cash Drawer Cash on Hand	-	-	-	2,899	-	-	-	-	-	2,899
1045 - Program Cash on Hand	200	-	-	-	-	-	-	-	-	200
<b>Total Cash &amp; Equivalents</b>	<b>2,319,623</b>	<b>303,247</b>	<b>4,509,238</b>	<b>1,826,622</b>	<b>2,880,253</b>	<b>244,349</b>	<b>189,188</b>	<b>9,369,204</b>	<b>-</b>	<b>21,641,724</b>
<b>Accounts Receivable</b>										
1100 - AR-Assessments and Legal	81,189	-	-	346,512	-	-	-	-	-	427,701
1105 - Allowance for Doubtful Accounts	34,180	-	-	(75,797)	-	-	-	-	-	(41,617)
1180 - AR- Covenants and Legal	510,244	-	-	-	-	-	-	-	-	510,244
1190 - AR - Miscellaneous	13,051	-	-	16,625	-	-	-	-	-	29,676
1191 - Accrued Interest Receivable	-	-	20,359	-	7,463	-	-	12,530	-	40,352
<b>Total Accounts Receivable</b>	<b>638,664</b>	<b>-</b>	<b>20,359</b>	<b>287,340</b>	<b>7,463</b>	<b>-</b>	<b>-</b>	<b>12,530</b>	<b>-</b>	<b>966,356</b>
<b>Other Current Asset</b>										
1195 - Miscellaneous Receivable	38,690	-	-	118,286	-	7,209	-	-	-	164,185
1200 - Prepaid Expense	17,247	-	-	84,391	-	2,560	-	-	-	104,198
1205 - Prepaid Insurance	12,855	-	-	83,598	-	8,160	-	-	-	104,613
1210 - Inventory	-	-	-	36,484	-	-	-	-	-	36,484
1225 - Undeposited Funds	-	-	-	-	-	-	-	-	-	-

**Highlands Ranch Community Association, Inc.**  
**Balance Sheet for All Funds**  
**As of November 30 2019**

Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE	TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE	& PLANT	
<b>Total Other Current Asset</b>	<b>68,792</b>	<b>-</b>	<b>-</b>	<b>322,759</b>	<b>-</b>	<b>17,929</b>	<b>-</b>	<b>-</b>	<b>409,480</b>
<b>Total Current Assets</b>	<b>3,027,079</b>	<b>303,247</b>	<b>4,529,597</b>	<b>2,436,721</b>	<b>2,887,716</b>	<b>262,278</b>	<b>189,188</b>	<b>9,381,734</b>	<b>23,017,560</b>
<b>Fixed Assets</b>									
1300 - Computer Equipment, Computer Software & Telephones	-	541,811	-	-	3,440	-	2,182	871,346	1,418,779
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	-	-	-	-	-	-	-	16,219,800	16,219,800
1345 - BC Admin Prop & Equipment	-	-	-	-	-	-	-	-	-
1350 - NR Property & Equipment	-	-	-	-	-	-	-	969,561	969,561
1355 - WR Property & Equipment	-	-	-	-	-	-	-	1,176,710	1,176,710
1360 - SR Property & Equipment	-	-	-	-	-	-	-	1,112,135	1,112,135
1365 - Backcountry Trail Design & Improvements	-	-	-	-	-	-	379,345	-	379,345
1370 - Construction In Progress	38,156	54,007	-	-	-	-	-	487,134	579,297
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>310,057</b>	<b>-</b>	<b>-</b>	<b>3,765</b>	<b>-</b>	<b>908,316</b>	<b>38,091,154</b>	<b>39,351,448</b>
<b>Other Assets</b>									
1110 - PM Cash Clearing	-	-	-	(8,636)	-	-	-	-	(8,636)
1250 - Interfund Receivable	16,347	11,316	-	1,005,903	172,092	7,845	751	1,503,281	2,717,535
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>16,347</b>	<b>11,316</b>	<b>675,000</b>	<b>997,267</b>	<b>172,092</b>	<b>7,845</b>	<b>751</b>	<b>1,683,264</b>	<b>3,563,882</b>
<b>Total ASSETS</b>	<b>\$ 3,081,582</b>	<b>\$ 624,620</b>	<b>\$ 5,204,597</b>	<b>\$ 3,433,988</b>	<b>\$ 3,063,573</b>	<b>\$ 270,123</b>	<b>\$ 1,098,255</b>	<b>\$ 49,156,152</b>	<b>\$ 65,932,890</b>
<b>LIABILITIES &amp; EQUITY</b>									

**Highlands Ranch Community Association, Inc.**  
**Balance Sheet for All Funds**  
**As of November 30 2019**

Financial Row	ADMINISTRATIVE			RECREATION		BACKCOUNTRY		DEBT SERVICE	TOTAL
	OPERATING	RESERVE	OSCA	OPERATING	RESERVE	OPERATING	RESERVE	& PLANT	
<b>Current Liabilities</b>									
<b>Accounts Payable</b>									
2000 - Accounts Payable	35,879	62	-	194,720	50,319	369	-	-	281,349
2015 - Accrued Bond Interest Payable	-	-	-	-	-	-	-	558,852	558,852
2025 - Preschool Scrips Pass Through	-	-	-	50	-	-	-	-	50
<b>Total Accounts Payable</b>	<b>35,879</b>	<b>62</b>	<b>-</b>	<b>194,770</b>	<b>50,319</b>	<b>369</b>	<b>-</b>	<b>558,852</b>	<b>840,251</b>
<b>Other Current Liability</b>									
2005 - Accrued Accounts Payable	148,995	-	-	108,853	263	53,721	-	-	311,832
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	-	-	-	-	-	-	-	-	-
2055 - Cafeteria Plan EE Contribution	3,786	-	-	137	-	-	-	-	3,923
2060 - Health Savings Acct EE Cont	200	-	-	-	-	-	-	-	200
2100 - Unearned Assessments	53,186	-	-	553,833	-	-	-	-	607,019
2101 - Deferred Assessments	287,586	-	-	1,411,206	-	-	-	-	1,698,792
2102 - Unearned CIS Fines and Fees	483,511	-	-	-	-	-	-	-	483,511
2105 - Unearned Program & Facilities Revenue	8,730	-	-	662,208	-	(6,254)	-	-	664,684
2110 - Unearned Other Revenue	214	-	-	12,833	-	53,500	-	-	66,547
2115 - Unearned Sponsorship & Grant Revenue	37,917	-	-	4,000	-	-	-	-	41,917
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	956,234	1,988	1,969	1,470,845	253,090	33,409	-	-	2,717,535
<b>Total Other Current Liability</b>	<b>2,037,586</b>	<b>1,988</b>	<b>1,969</b>	<b>4,478,009</b>	<b>253,353</b>	<b>195,232</b>	<b>-</b>	<b>-</b>	<b>6,968,137</b>
<b>Total Current Liabilities</b>	<b>2,073,465</b>	<b>2,050</b>	<b>1,969</b>	<b>4,672,779</b>	<b>303,672</b>	<b>195,601</b>	<b>-</b>	<b>558,852</b>	<b>7,808,388</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>									
3005 - restricted fund equity	-	-	-	-	2,926,527	-	-	-	2,926,527
3010 - Restricted Fund Balance	38,659	309,868	1,237,500	-	-	-	157,779	-	1,743,806
<b>Restricted Fund Balance</b>	<b>38,659</b>	<b>309,868</b>	<b>1,237,500</b>	<b>-</b>	<b>2,926,527</b>	<b>-</b>	<b>157,779</b>	<b>-</b>	<b>4,670,333</b>
RETAINED EARNINGS	1,616,682	171,820	3,185,392	3,617,202	(2,350,837)	(72,560)	854,059	22,995,371	30,017,129
3015 - ytd net income	(457,073)	14,002	724,299	(3,167,330)	1,705,085	62,802	7,422	1,425,766	314,973
<b>Retained Earnings</b>	<b>1,159,609</b>	<b>185,822</b>	<b>3,909,691</b>	<b>449,872</b>	<b>(645,752)</b>	<b>(9,758)</b>	<b>861,481</b>	<b>24,421,137</b>	<b>30,332,102</b>
Net Income	(190,151)	126,880	55,437	(1,688,663)	(158,374)	84,279	78,995	6,681,163	4,989,566
<b>Total Equity (Fund Balance)</b>	<b>1,008,117</b>	<b>622,570</b>	<b>5,202,628</b>	<b>(1,238,791)</b>	<b>2,122,401</b>	<b>74,521</b>	<b>1,098,255</b>	<b>31,102,300</b>	<b>39,992,001</b>
<b>Total LIABILITIES &amp; EQUITY</b>	<b>\$ 3,081,582</b>	<b>\$ 624,620</b>	<b>\$ 5,204,597</b>	<b>\$ 3,433,988</b>	<b>\$ 3,063,573</b>	<b>\$ 270,122</b>	<b>\$ 1,098,255</b>	<b>\$ 49,156,152</b>	<b>\$ 65,932,889</b>