Highlands Ranch Community Association, Inc.
2020 Budget

	Administrative Fund								Recreation Fund																		HRCA 2020 Total	501 (c) 3 Entities		
	Community Improv. Serv.	Community Events	Finance Admin	I/T Admin	HR Admin	General Admin	General Reserve	OSCA Fund	Aquatics	Sports & Fitness	Arts & Education	Facilities Eastridge	Facilities Northridge	Facilities Southridge	Facilities Westridge	Facilities General	Facilities Maint.	Comm. Events	Finance Rec	I/T Rec	HR Rec	General Rec	General Reserve	Backcountry Operating	Backcountry Reserve	Debt Serv. & Plant		HRCAA	HRCSF	HRBCEF
Revenues						9.00%																91.00%								
Homeowner assessments & fees ($155.72 per quarter)			-			1,768,595																17,883,817					19,652,412			
Community improvement services	192,244																										192,244			
Program revenue									614,150	2,673,000	1,834,155			45,500										397,500			5,564,305	142,650		52,500
Non program revenue																								87,000			87,000			
Grant, sponsorship, donation, fundraising		85,000			50,000					56,000	950													11,000			202,950	201,550	57,500	45,000
Facility operations									92,305	123,000		179,000	113,500	159,000	151,300				205,000								1,023,105			
Community events		292,450																									292,450			
Advertising		32,000																									32,000			
Other revenue			(7,525)																7,000					67,300			66,775			
Mgmt Fee (legal, post, print)			321,200																								321,200			
Interest revenue			10,000			21,500	1,800	127,071											6,500					100		210,000	376,971		10	
Total revenues	192,244	409,450	323,675	-	50,000	1,790,095	1,800	127,071	706,455	2,852,000	1,835,105	179,000	113,500	204,500	151,300	-	-	-	218,500	-	-	17,883,817	-	562,900	-	210,000	27,811,412	344,200	57,510	97,500
Expenses																														
Salaries		300			1,278,000				315,000	1,366,900	1,006,808	1,484,000	955,352	1,460,451	1,176,454	-	246,000				1,752,000			539,200			11,580,465			
Payroll Taxes					98,000																779,000			36,130			913,130			
Retirement Benefits					56,000																241,000			16,000			313,000			
Medical Insurance					241,400																1,268,380			103,000			1,612,780			
Staff training & certification									77,100															3,000			80,100			
Health compliance									5,500			500	500	500	500						34,000						41,500			
Employee development & motivation			1,000		10,000				18,800	12,500	18,400						1,000				20,000			400			82,100			
Volunteer & committee expense	3,819		40,000																					1,000			44,819	500	200	
Facility operations			3,000				1,000			3,500	2,900	91,100	65,000	89,800	77,400	58,637	460,800		3,500				15,000	111,000			982,637			
Utilities			6,478									224,088	191,572	229,994	149,115												801,247			
Janitorial services & supplies												61,000	44,000	61,000	48,000												214,000			
Landscaping & snow removal												70,500	32,200	45,400	57,825												205,925			
Professional services			15,000		19,350														10,000		68,500			1,100			113,950			
Legal fees	75,000		250,000																12,000					5,000			342,000			
Audit and accounting services			15,000																35,000								50,000	6,100	700	1,500
Contract services				24,700									62,000			6,042	25,600			74,350							192,692			
Advertising		12,000																									12,000	8,500	100	500
Marketing plan implementation		16,000																20,000									36,000			
Newsletter expense		92,000																									92,000			
Activities guide expense																		60,000									60,000			
Computer equip, software, support				173,122																394,842				1,200			569,164	2,000		
Office expenses	1,491		21,000	8,793		-	-					14,500	10,000	15,200	13,400				1,000	36,207			1,000	5,500			128,091	3,000	40	400
Postage	18,767		104,500																10,000								133,267	100		100
Printing			50,000																-								50,000			
Telephone				24,410																63,466							87,876			
Cellular			13,000																17,000					4,000			34,000			
Vehicle expense	23,500																17,900							27,500			68,900			
Insurance					50,000																290,000			30,200			370,200	14,800	600	3,100
Interest expense																							20,000			944,166	964,166			
Occupancy			70,000																								70,000	3,800		
Program expense									71,325	551,500	344,955	13,500	3,900	13,100	3,500				1,000					85,900			1,088,680	2,000	(2,500)	-
Community events	4,500	272,050																									276,550	234,700	3,000	15,500
Licenses, permits, recording fees			20,000																					1,300			21,300			
Memberships, subscrip. & dues		1,100	28,000																6,000								35,100			
Grants, donations, scholarships										5,000																	5,000	20,000	50,000	23,000
Reimburse HRCA																											-	43,000	2,000	35,000
Bank, credit card, ACH expense			20,000																209,300					800			230,100	200	10	400
Other operating expenses		10,000	3,500																1,000			-		-			14,500	5,500		
Management fee																			321,200								321,200			
Bad Debt																			7,500								7,500			
Depreciation							70,000																		96,000	2,500,000	2,666,000			
Total Expenses	127,077	403,450	660,478	231,025	1,752,750	-	71,000	-	487,725	1,939,400	1,373,063	1,959,188	1,364,524	1,915,445	1,526,194	64,679	751,300	80,000	634,500	568,865	4,452,880	-	36,000	972,230	96,000	3,444,166	24,911,939	344,200	54,150	79,500
Transfers																														
Transfers - Capital equipment						(41,250)																(72,250)				113,500	-			
Transfers - Capital improvement																						(625,000)				625,000	-			
Transfers - Reserve						(48,331)	48,331	(149,500)														(2,669,600)	2,669,600	(10,000)	159,500		-			
Transfers - Bond Fund																						(1,600,000)				1,600,000	-			
Transfers - Backcountry Fund																						(415,000)		415,000	-		-			
Total Transfers	-	-	-		-	(89,581)	48,331	(149,500)	-	-	-	-	-	-	-	-	-	-	-		-	(5,381,850)	2,669,600	405,000	159,500	2,338,500	-	-	-	-
Net Revenue (Expense)	65,167	6,000	(336,803)	(231,025)	(1,702,750)	1,700,514	(20,869)	(22,429)	218,730	912,600	462,042	(1,780,188)	(1,251,024)	(1,710,945)	(1,374,894)	(64,679)	(751,300)	(80,000)	(416,000)	(568,865)	(4,452,880)	12,501,967	2,633,600	(4,330)	63,500	(895,666)	2,899,473	-	3,360	18,000
Margin % of revenue	33.9%	1.5%							31.0%	32.0%	25.2%																2,899,473	0.0%	5.8%	18.5%
Admin/Rec % of expense								13.0%																		87.0%	0			
Admin/Rec Net Operating						(498,897)	(20,869)	(22,429)														1,644,564	2,633,600	(4,330)	63,500	(895,666)				
Fund balance, begin of year - forecast						872,735	650,882	5,162,852														1,235,000	2,358,419	157,891	1,132,443	26,330,831				
Fund balance, end of year						373,838	630,013	5,140,423														2,879,564	4,992,019	153,561	1,195,943	25,435,165				
Minimum Balance - Per Fund Mgmt & Reserve Study Policy						243,000	94,000															1,235,000	2,437,000	62,000						

Highlands Ranch Community Association, Inc.
2020 Budget

	Administrative Fund								Recreation Fund																		HRCA 2020	501 (c) 3 Entities		
	Community Improv. Serv.	Community Events	Finance Admin	I/T Admin	HR Admin	General Admin	General Reserve	OSCA Fund	Aquatics	Sports & Fitness	Arts & Education	Facilities Eastridge	Facilities Northridge	Facilities Southridge	Facilities Westridge	Facilities General	Facilities Maint.	Comm. Events	Finance Rec	I/T Rec	HR Rec	General Rec	General Reserve	Backcountry Operating	Backcountry Reserve	Debt Serv. & Plant	Total	HRCAA	HRCSF	HRBCEF
Revenues						9.00%																91.00%								
4000-Assessment revenue-homeowners ($155.72 per qtr)			-			1,213,709																17,721,503					18,935,212			
4005-Late fee-assessment						154,600																					154,600			
4010-Assessment interest						20,000																					20,000			
4015-Lien fee-assessment						1,000																					1,000			
4020-New sales transfer fee						20,000																					20,000			
4025-Resales transfer fee						360,000																					360,000			
4030-Refinance fee						1,600																					1,600			
4035-Legal fee-assessment						17,686																162,314					180,000			
4100-Program revenue									614,150	2,673,000	1,834,155			45,500										397,500			5,564,305			
4110-Grant revenue										24,000														3,000			27,000	112,000		
4120-Sponsorship revenue		85,000								32,000																	117,000	67,800	5,500	
4125-Preschool fundraising											950																950			
4130-Archery Range																								82,000			82,000			
4135-BC Outdoor education																								5,000			5,000			
4140-Donation and fundraising																								8,000			8,000	21,000	52,000	45,000
4200-Drop in Childcare/nursery													8,500	18,500	15,000												42,000			
4201-Legal fee-architecture	50,000																										50,000			
4202-Management fee			321,200																								321,200			
4205-Guest fee revenue												66,000	55,000	72,000	30,000												223,000			
4210-Climbing wall revenue												2,000															2,000			
4215-Vending commission												7,500	6,000	10,500	6,000												30,000			
4225-Pro Shop revenue												13,000	6,000	7,000	5,300												31,300			
4230-Membership revenue												65,000															65,000			
4235-Contract membership																			41,000								41,000			
4240-Non-resident/business membership																			92,000								92,000			
4245-Facility rental									92,305	123,000		25,500	38,000	51,000	95,000				72,000								496,805			
4250-Grazing lease																								8,800			8,800			
4260-BC vegetaion management																								15,000			15,000			
4270-Postcard, calendar, notecard sales																											-	750		
4400-Community events		292,450																									292,450			
4410-HRCAA Events																											-	142,650		
4420-HRBCEF Events																											-			52,500
4505-Architectural fee	29,947																										29,947			
4510-Community cleanup	17,297																										17,297			
4515-Architectural review serv.	95,000																										95,000			
4520-Advertising		32,000																									32,000			
4525-Payment from HRCAA					50,000																						50,000			
4527-Payment from Backcountry			1,500																					35,000			36,500			
4530-Miscellaneous			(9,025)																7,000								(2,025)			
4545-BC - ATT cell tower lease																								8,500			8,500			
4555-Investment interest/dividend			10,000			1,500	1,800	127,071											6,500					100		210,000	356,971		10	
Total revenues	192,244	409,450	323,675	-	50,000	1,790,095	1,800	127,071	706,455	2,852,000	1,835,105	179,000	113,500	204,500	151,300	-	-	-	218,500	-	-	17,883,817	-	562,900	-	210,000	27,811,412	344,200	57,510	97,500
Expenses																														
5000-Gross payroll					2,303,000																						2,303,000			
5002-Payroll transferred to Rec					(1,042,000)																						(1,042,000)			
5005-Payroll suspense																											-			
5010-Accrued vacation																								5,300			5,300			
5012-BC Staff expense																								390,000			390,000			
5013-BC Non-prog. seasonal staff																								32,000			32,000			
5015-Program staff expense									315,000	1,217,900	975,990			19,000										108,500			2,636,390			
5018-Prof I staff expense																					678,000						678,000			
5020-Facilities staff expense												415,000	267,000	295,000	257,700												1,234,700			
5023-Prof II staff expense												264,500	247,000	382,300	325,000												1,218,800			
5030-Maintenance staff																	246,000										246,000			
5032-Janitorial staff expense												177,000	80,000	187,500	158,500												603,000			
5033-Drop in childcare staff													22,000	24,500	22,700												69,200			
5035-Pottery lab staff											30,818																30,818			
5038-Lifeguard staff expense												627,500	339,352	551,351	390,054												1,908,257			
5040-Batting cage staff															19,500												19,500			
5043-Tennis pavilion staff										149,000																	149,000			
5045-H.S.A. employee contrib.					17,000																32,000			2,400			51,400			
5048-Birthday party staff														800	3,000												3,800			
5050-Staff training expense									30,600															3,000			33,600			
5055-Admin staff exp to Rec																					1,042,000						1,042,000			
5058-FICA payroll expense					94,000																714,000						808,000			
5060-Workmens comp insur.					4,000																71,000						75,000			
5063-FUTA & SUTA					4,000																65,000			36,130			105,130			
5068-Employee medical insur.					219,400																1,102,380			95,000			1,416,780			
5070-Employee dental insur.					7,000																41,000			3,000			51,000			
5073-Employee life insurance					11,000																54,000			4,500			69,500			
5078-Retirement plan contribution					56,000																241,000			16,000			313,000			
5083-Employee vision insur.																								500			500			

Highlands Ranch Community Association, Inc.
2020 Budget

	Administrative Fund								Recreation Fund																			HRCA 2020	501 (c) 3 Entities		
	Community Improv. Serv.	Community Events	Finance Admin	I/T Admin	HR Admin	General Admin	General Reserve	OSCA Fund	Aquatics	Sports & Fitness	Arts & Education	Facilities Eastridge	Facilities Northridge	Facilities Southridge	Facilities Westridge	Facilities General	Facilities Maint.	Comm. Events	Finance Rec	I/T Rec	HR Rec	General Rec	General Reserve	Backcountry Operating	Backcountry Reserve	Debt Serv. & Plant	Total	HRCAA	HRCSF	HRBCEF
5085-Employee recruitment exp.					1,500																14,000			500			16,000			
5088-Employee development			1,000		6,000				16,000	12,500	15,500						500							100			51,600			
5090-Employee motivation/goodwill					4,000				2,800		2,900						500							300			10,500			
5095-Empl. relations committee																					20,000						20,000			
5100-Community events		202,050																									202,050			
5100-Grants/scholorships		70,000																									70,000			
5110-Recreation games												2,000	3,600	3,600	3,000												12,200			
5115-Program contract labor									56,325	329,300	199,489																585,114			
5120-Program supplies & exp.									15,000	222,200	102,466	9,000		9,000					1,000					85,900			444,566			
5125-Day camp excursion											43,000																43,000			
5130-Therapeutic Rec grant										5,000																	5,000			
5140-Childcare & nursery													300	500	500												1,300			
5150-HRCAA Events																											-	234,700		
5155-HRCSF Events																											-		3,000	
5160-HRBCEF Events																											-			15,500
5162-TR HRCSF expense																											-		(2,500)	
5165-Scholarship award																											-		50,000	
5200-Volunteer and committee	3,819		40,000																					1,000			44,819	500	200	
5205-Climbing wall supply												6,000															6,000			
5210-Membership information																9,935											9,935			
5212-Donation & membership																											-			15,000
5215-Cafeteria plan admin fee					850																2,500						3,350			
5220-Health compliance									5,500			500	500	500	500						34,000						41,500			
5225-Employee uniforms										3,500	2,900					48,702	800							3,500			59,402			
5230-Fac. maint. signage/exter.												1,500	1,800	2,000	2,000												7,300			
5235-Veg, natural resource & nox weed																								58,000			58,000			
5240-Facility maint. & supplies												2,200	2,000	2,500	2,500		460,000							34,000			503,200			
5245-Facility rental													8,000	3,000	8,400												19,400			
5250-Rec equip. maint.												13,800	11,000	16,500	15,000												56,300			
5255-Facility maint. landscape												23,000	8,000	15,000	17,800												63,800			
5260-Contract landscaping												27,500	7,200	10,400	18,025												63,125			
5263-Snow removal												20,000	17,000	20,000	22,000												79,000			
5265-Facility security												3,500	2,600	3,000	3,500												12,600			
5275-Pro shop supply												5,000	5,000	4,500	3,000				3,500								21,000			
5280-Portable restroom																								5,500			5,500			
5285-Pool maint. & repair												56,100	30,600	55,300	40,000												182,000			
5290-Postcard, calendar, note																											-	2,000		
5400-Depreciation							70,000																		96,000	2,500,000	2,666,000			
5500-Bond interest																										944,166	944,166			
5505-OSCA loan interest																							20,000			-	20,000			
5530-Bad Debt																			7,500								7,500			
5535-Misc. expense																			1,000			-					1,000	4,500		
5540-Misc. consult & feasibility studies			15,000																10,000					600			25,600			
5545-Community cleanup	4,500																										4,500			
5555-Reimburse HRCA																											-	43,000	2,000	35,000
5560-Employee mileage		300																						1,000			1,300			
5565-Vehicle expense	23,500																17,900							27,500			68,900			
5567-Archery range exp.																								10,000			10,000			
5570-Memberships/subscriptions		1,100	28,000																6,000								35,100			
5600-Marketing plan implement		16,000	-															20,000	-								36,000			
5605-Activities guide																		60,000	-								60,000			
5610-Contract labor advertising		10,000	-																								10,000			
5615-Advertising		2,000																									2,000	8,500	100	500
5700-Legal fees	75,000		250,000																12,000					5,000			342,000			
5701-Management fee																			321,200								321,200			
5705-Payroll services					17,000																52,000						69,000			
5710-Audit & accounting serv.			15,000																35,000								50,000	6,100	700	1,500
5715-Recording fees			20,000																								20,000			
5712-Contractor services			-	24,700									62,000			6,042			-	74,350							167,092			
5720-Trustee expense																			9,300								9,300			
5725-Computer equip/software				173,122															-	394,842				1,200			569,164	2,000		
5730-Bank, credit card, ACH			20,000																200,000					800			220,800	200	10	400
5745-Community & business relations		10,000	3,500																								13,500	1,000		
5755-Cellular phone			13,000																17,000					4,000			34,000			
5760-Telephone services			-	24,410															-	63,466							87,876			
5765-Facility cable charges												3,000	4,000	3,000	3,000												13,000			
5770-Office Supply exp.	1,491		21,000									14,500	10,000	15,200	13,400				1,000					5,500			82,091	3,000	40	400
5775-Postage	18,767		100,000																10,000								128,767	100		100
5780-Office furnishings/equip.																							1,000			-	1,000			
5785-Printing			50,000																-								50,000			
5790-Newsletter		92,000																									92,000			
5800-Liability insurance			-		50,000														-		290,000			30,200			370,200	14,800	600	3,100
5900-Office lease			70,000																								70,000	3,800		
5905-Lease office equipment			-	8,793															-	36,207							45,000			

Highlands Ranch Community Association, Inc.
2020 Budget

	Administrative Fund								Recreation Fund																				501 (c) 3 Entities		
	Community Improv. Serv.	Community Events	Finance Admin	I/T Admin	HR Admin	General Admin	General Reserve	OSCA Fund	Aquatics	Sports & Fitness	Arts & Education	Facilities Eastridge	Facilities Northridge	Facilities Southridge	Facilities Westridge	Facilities General	Facilities Maint.	Comm. Events	Finance Rec	I/T Rec	HR Rec	General Rec	General Reserve	Backcountry Operating	Backcountry Reserve	Debt Serv. & Plant	HRCA 2020 Total	HRCAA	HRCSF	HRBCEF
5910-Lease postage meter			4,500																								4,500			
5920-Facility gas												43,416	62,048	56,510	43,399												205,373			
5925-Facility electricity			6,478									134,001	112,595	141,934	71,385												466,393			
5930-Facility water												46,671	16,929	31,550	34,331												129,481			
5935-Janitorial serv./supply												61,000	44,000	61,000	48,000												214,000			
5940-HVAC - contract & maint.																	25,600										25,600			
5955-Equipment expense			3,000			-	1,000																15,000			-	19,000			
6000-Certifications									46,500																		46,500			
6005-Senior programming												2,500															2,500			
6010-License & permit exp.																								1,300			1,300			
6020-Grants and donations																											-	20,000		8,000
Total Expenses	127,077	403,450	660,478	231,025	1,752,750	-	71,000	-	487,725	1,939,400	1,373,063	1,959,188	1,364,524	1,915,445	1,526,194	64,679	751,300	80,000	634,500	568,865	4,452,880	-	36,000	972,230	96,000	3,444,166	24,911,939	344,200	54,150	79,500
Transfers																														
9000-Transfers - Capital equipment						(41,250)																(72,250)				113,500	-			
Transfers - Capital improvement																						(625,000)				625,000	-			
9005-Transfers - Reserve						(48,331)	48,331	(149,500)														(2,669,600)	2,669,600	(10,000)	159,500		-			
9010-Transfers - Bond Fund																						(1,600,000)				1,600,000	-			
9035-Transfers - Backcountry Fund																						(415,000)		415,000	-		-			
Total Transfers	-	-	-		-	(89,581)	48,331	(149,500)	-	-	-	-	-	-	-	-	-	-	-		-	(5,381,850)	2,669,600	405,000	159,500	2,338,500	-	-	-	-
Net Revenue (Expense)	65,167	6,000	(336,803)	(231,025)	(1,702,750)	1,700,514	(20,869)	(22,429)	218,730	912,600	462,042	(1,780,188)	(1,251,024)	(1,710,945)	(1,374,894)	(64,679)	(751,300)	(80,000)	(416,000)	(568,865)	(4,452,880)	12,501,967	2,633,600	(4,330)	63,500	(895,666)	2,899,473	-	3,360	18,000
Margin % of revenue	33.9%	1.5%							31.0%	32.0%	25.2%																2,899,473	0.0%	5.8%	18.5%
Admin/Rec % of expense								13.0%																		87.0%	0			
Admin/Rec Net Operating						(498,897)	(20,869)	(22,429)														1,644,564	2,633,600	(4,330)	63,500	(895,666)				
Fund balance, begin of year - forecast						872,735	650,882	5,162,852														1,235,000	2,358,419	157,891	1,132,443	26,330,831				
Fund balance, end of year						373,838	630,013	5,140,423														2,879,564	4,992,019	153,561	1,195,943	25,435,165				
Minimum Balance - Per Fund Mgmt & Reserve Study Policy						243,000	94,000															1,235,000	2,437,000	62,000						

Highlands Ranch Community Association, Inc.
2020 Budget

	Administrative Fund								Recreation Fund																		HRCA 2020	501 (c) 3 Entities		
	Community Improv. Serv.	Community Events	Finance Admin	I/T Admin	HR Admin	General Admin	General Reserve	OSCA Fund	Aquatics	Sports & Fitness	Arts & Education	Facilities Eastridge	Facilities Northridge	Facilities Southridge	Facilities Westridge	Facilities General	Facilities Maint.	Comm. Events	Finance Rec	I/T Rec	HR Rec	General Rec	General Reserve	Backcountry Operating	Backcountry Reserve	Debt Serv. & Plant	Total	HRCAA	HRCSF	HRBCEF
Revenues																														
Homeowner assessments & fees ($155.72 per quarter)			-																								-			
4000						1,213,709																17,721,503					18,935,212			
4005						154,600																					154,600			
4015						1,000																					1,000			
4020						20,000																					20,000			
4025						360,000																					360,000			
4030						1,600																					1,600			
4035						17,686																162,314					180,000			
Community improvement services																											-			
4201	50,000																										50,000			
4505	29,947																										29,947			
4510	17,297																										17,297			
4515	95,000																										95,000			
Program revenue																											-			
4100									614,150	2,673,000	1,834,155			45,500										397,500			5,564,305			
4410																											-	142,650		
4420																											-			52,500
Non program revenue																											-			
4130																								82,000			82,000			
4135																								5,000			5,000			
Grant, sponsorship, donation, fundraising																											-			
4110										24,000														3,000			27,000	112,000		
4120		85,000								32,000																	117,000	67,800	5,500	
4125											950																950			
4140																								8,000			8,000	21,000	52,000	45,000
4270																											-	750		
4525					50,000																						50,000			
Facility operations																											-			
4200													8,500	18,500	15,000												42,000			
4205												66,000	55,000	72,000	30,000												223,000			
4210												2,000															2,000			
4215												7,500	6,000	10,500	6,000												30,000			
4225												13,000	6,000	7,000	5,300												31,300			
4230												65,000															65,000			
4235																			41,000								41,000			
4240																			92,000								92,000			
4245									92,305	123,000		25,500	38,000	51,000	95,000				72,000								496,805			
Community events																											-			
4400		292,450																									292,450			
Advertising																											-			
4520		32,000																									32,000			
Other revenue																											-			
4235																											-			
4240																											-			
4250																								8,800			8,800			
4260																								15,000			15,000			
4527			1,500																					35,000			36,500			
4530			(9,025)																7,000								(2,025)			
4545																								8,500			8,500			
Mgmt Fee (legal, post, print)																											-			
4202			321,200																								321,200			
Interest revenue																											-			
4010						20,000																					20,000			
4555			10,000			1,500	1,800	127,071											6,500					100		210,000	356,971		10	
Total revenues	192,244	409,450	323,675	-	50,000	1,790,095	1,800	127,071	706,455	2,852,000	1,835,105	179,000	113,500	204,500	151,300	-	-	-	218,500	-	-	17,883,817	-	562,900	-	210,000	27,811,412	344,200	57,510	97,500
Expenses																														
Salaries																											-			
5000					2,303,000																						2,303,000			
5002					(1,042,000)																						(1,042,000)			
5010																								5,300			5,300			
5012																								390,000			390,000			
5013																								32,000			32,000			
5015									315,000	1,217,900	975,990			19,000										108,500			2,636,390			
5018																					678,000						678,000			
5020												415,000	267,000	295,000	257,700												1,234,700			
5023												264,500	247,000	382,300	325,000												1,218,800			
5030																	246,000										246,000			
5032												177,000	80,000	187,500	158,500												603,000			
5033													22,000	24,500	22,700												69,200			
5035											30,818																30,818			
5038												627,500	339,352	551,351	390,054												1,908,257			
5040															19,500												19,500			
5043										149,000																	149,000			

Highlands Ranch Community Association, Inc.
2020 Budget

	Administrative Fund								Recreation Fund																		HRCA	501 (c) 3 Entities		
	Community Improv. Serv.	Community Events	Finance Admin	I/T Admin	HR Admin	General Admin	General Reserve	OSCA Fund	Aquatics	Sports & Fitness	Arts & Education	Facilities Eastridge	Facilities Northridge	Facilities Southridge	Facilities Westridge	Facilities General	Facilities Maint.	Comm. Events	Finance Rec	I/T Rec	HR Rec	General Rec	General Reserve	Backcountry Operating	Backcountry Reserve	Debt Serv. & Plant	2020 Total	HRCAA	HRCSF	HRBCEF
5045					17,000																32,000			2,400			51,400			
5048														800	3,000												3,800			
5055																					1,042,000						1,042,000			
~~5058~~					-																-						-			
~~5063~~					-																-			-			-			
5078					-																-			-			-			
~~5225~~																								-			-			
5560		300																						1,000			1,300			
Payroll Taxes																											-			
5058					94,000																714,000						808,000			
5063					4,000																65,000			36,130			105,130			
Retirement Benefits																											-			
5078					56,000																241,000			16,000			313,000			
Medical Insurance																											-			
5060					4,000																71,000						75,000			
5068					219,400																1,102,380			95,000			1,416,780			
5070					7,000																41,000			3,000			51,000			
5073					11,000																54,000			4,500			69,500			
5083																								500			500			
Staff training & certification																											-			
5050									30,600															3,000			33,600			
6000									46,500																		46,500			
Health compliance																											-			
5220									5,500			500	500	500	500						34,000						41,500			
Employee development & motivation																											-			
5088			1,000		6,000				16,000	12,500	15,500						500							100			51,600			
5090					4,000				2,800		2,900						500							300			10,500			
5095																					20,000						20,000			
Volunteer & committee expense																											-			
5200	3,819		40,000																					1,000			44,819	500	200	
Facility operations																											-			
5205												6,000															6,000			
5210																9,935											9,935			
5225										3,500	2,900					48,702	800							3,500			59,402			
5230												1,500	1,800	2,000	2,000												7,300			
5235																								58,000			58,000			
5240												2,200	2,000	2,500	2,500		460,000							34,000			503,200			
5245													8,000	3,000	8,400												19,400			
5250												13,800	11,000	16,500	15,000												56,300			
5265												3,500	2,600	3,000	3,500												12,600			
5275												5,000	5,000	4,500	3,000				3,500								21,000			
5280																								5,500			5,500			
5285												56,100	30,600	55,300	40,000												182,000			
5567																								10,000			10,000			
5765												3,000	4,000	3,000	3,000												13,000			
5780																											-			
5955			3,000				1,000																15,000				19,000			
Utilities																											-			
5920												43,416	62,048	56,510	43,399												205,373			
5925			6,478									134,001	112,595	141,934	71,385												466,393			
5930												46,671	16,929	31,550	34,331												129,481			
Janitorial services & supplies																											-			
5935												61,000	44,000	61,000	48,000												214,000			
Landscaping & snow removal																											-			
5255												23,000	8,000	15,000	17,800												63,800			
5260												27,500	7,200	10,400	18,025												63,125			
5263												20,000	17,000	20,000	22,000												79,000			
Professional services																											-			
5085					1,500																14,000			500			16,000			
5215					850																2,500						3,350			
5240			15,000																10,000					600			25,600			
5705					17,000																52,000						69,000			
Legal fees																											-			
5700	75,000		250,000																12,000					5,000			342,000			
Audit and accounting services																											-			
5710			15,000																35,000								50,000	6,100	700	1,500
Contract services																											-			
5712				24,700									62,000			6,042	25,600			74,350							192,692			
5940																											-			
Advertising																											-			
5610		10,000																									10,000			
5615		2,000																									2,000	8,500	100	500
Marketing plan implementation																											-			
5600		16,000																20,000									36,000			
Newsletter expense																											-			
5790		92,000																									92,000			

Highlands Ranch Community Association, Inc.
2020 Budget

	Administrative Fund								Recreation Fund																		HRCA 2020	501 (c) 3 Entities		
	Community Improv. Serv.	Community Events	Finance Admin	I/T Admin	HR Admin	General Admin	General Reserve	OSCA Fund	Aquatics	Sports & Fitness	Arts & Education	Facilities Eastridge	Facilities Northridge	Facilities Southridge	Facilities Westridge	Facilities General	Facilities Maint.	Comm. Events	Finance Rec	I/T Rec	HR Rec	General Rec	General Reserve	Backcountry Operating	Backcountry Reserve	Debt Serv. & Plant	Total	HRCAA	HRCSF	HRBCEF
Activities guide expense																											-			
5605																		60,000									60,000			
Computer equip, software, support																											-			
5725				173,122																394,842				1,200			569,164	2,000		
Office expenses						-	-																				-			
5770	1,491		21,000	8,793								14,500	10,000	15,200	13,400				1,000	36,207				5,500			127,091	3,000	40	400
5780																							1,000				1,000			
Postage																											-			
5775	18,767		100,000																10,000								128,767	100		100
5910			4,500																								4,500			
Printing																			-								-			
5785			50,000																-								50,000			
Telephone																											-			
5760				24,410																63,466							87,876			
Cellular																											-			
5755			13,000																17,000					4,000			34,000			
Vehicle expense																											-			
5565	23,500																17,900							27,500			68,900			
Insurance																											-			
5800					50,000																290,000			30,200			370,200	14,800	600	3,100
Interest expense																											-			
5500																										944,166	944,166			
5505																							20,000				20,000			
Occupancy																											-			
5900			70,000																								70,000	3,800		
Program expense																											-			-
5110												2,000	3,600	3,600	3,000												12,200			
5115									56,325	329,300	199,489																585,114			
5120									15,000	222,200	102,466	9,000		9,000					1,000					85,900			444,566			
5125											43,000																43,000			
5140													300	500	500												1,300			
5150																											-			
5155																											-			
5160																											-			
5162																											-		(2,500)	
5275																											-			
5290																											-	2,000		
6005												2,500															2,500			
Community events																											-			
5100		272,050																									272,050			
5150																											-	234,700		
5155																											-		3,000	
5160																											-			15,500
5545	4,500																										4,500			
Licenses, permits, recording fees																											-			
5715			20,000																								20,000			
6010																								1,300			1,300			
Memberships, subscrip. & dues																											-			
5570		1,100	28,000																6,000								35,100			
Grants, donations, scholarships																											-			
5130										5,000																	5,000			
5165																											-		50,000	
5212																											-			15,000
6020																											-	20,000		8,000
Reimburse HRCA																											-			
5555																											-	43,000	2,000	35,000
Bank, credit card, ACH expense																											-			
5720																			9,300								9,300			
5730			20,000																200,000					800			220,800	200	10	400
Other operating expenses																						-		-			-			
5535																											-	4,500		
~~5540~~																											-			
5745		10,000	3,500																1,000								14,500	1,000		
Management fee																											-			
5701																			321,200								321,200			
Bad Debt																											-			
5530																			7,500								7,500			
Depreciation																											-			
5400							70,000																		96,000	2,500,000	2,666,000			
Total Expenses	127,077	403,450	660,478	231,025	1,752,750	-	71,000	-	487,725	1,939,400	1,373,063	1,959,188	1,364,524	1,915,445	1,526,194	64,679	751,300	80,000	634,500	568,865	4,452,880	-	36,000	972,230	96,000	3,444,166	24,911,939	344,200	54,150	79,500
																											24,911,939			

Highlands Ranch Community Association, Inc.
2020 Budget

	Administrative Fund								Recreation Fund																	HRCA	501 (c) 3 Entities		
	Community Improv. Serv.	Community Events	Finance Admin	I/T Admin	HR Admin	General Admin	General Reserve	OSCA Fund	Aquatics	Sports & Fitness	Arts & Education	Facilities Eastridge	Facilities Northridge	Facilities Southridge	Facilities Westridge	Facilities General	Facilities Maint.	Comm. Events	Finance Rec	I/T Rec	HR Rec	General Rec	General Reserve	Backcountry Operating	Backcountry Reserve	Debt Serv. & Plant	2020 Total	HRCAA	HRCSF	HRBCEF
Transfers																											-			
Transfers - Capital equipment						(41,250)																(72,250)				113,500	-			
Transfers - Capital improvement																						(625,000)				625,000	-			
Transfers - Reserve						(48,331)	48,331	(149,500)														(2,669,600)	2,669,600	(10,000)	159,500		-			
Transfers - Bond Fund																						(1,600,000)				1,600,000	-			
Transfers - Backcountry Fund																						(415,000)		415,000	-		-			
Total Transfers	-	-	-		-	(89,581)	48,331	(149,500)	-	-	-	-	-	-	-	-	-	-	-		-	(5,381,850)	2,669,600	405,000	159,500	2,338,500	-	-	-	-
Net Revenue (Expense)	65,167	6,000	(336,803)	(231,025)	(1,702,750)	1,700,514	(20,869)	(22,429)	218,730	912,600	462,042	(1,780,188)	(1,251,024)	(1,710,945)	(1,374,894)	(64,679)	(751,300)	(80,000)	(416,000)	(568,865)	(4,452,880)	12,501,967	2,633,600	(4,330)	63,500	(895,666)	2,899,473	-	3,360	18,000
Margin % of revenue	33.9%	1.5%							31.0%	32.0%	25.2%																	0.0%	5.8%	18.5%
Admin/Rec % of expense								13.0%																		87.0%				
Admin/Rec Net Operating						(498,897)	(20,869)	(22,429)														1,644,564	2,633,600	(4,330)	63,500	(895,666)				
Fund balance, begin of year						872,735	650,882	5,162,852														1,235,000	2,358,419	157,891	1,132,443	26,330,831				
Fund balance, end of year						373,838	630,013	5,140,423														2,879,564	4,992,019	153,561	1,195,943	25,435,165				
Minimum Balance - Per Fund Mgmt & Reserve Study Policy						243,000	94,000															1,235,000	2,437,000	62,000						